

Adopted Budget



**County of Prince George
Fiscal Year 2023-2024**

May 23, 2023

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ACKNOWLEDGEMENTS

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

Board of Supervisors	Donald R. Hunter, Chairman T. J. Webb, Vice Chairman Floyd M. Brown, Jr. Alan R. Carmichael Marlene J. Waymack
Clerk of the Circuit Court	Joyce Jackson
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	Jeffrey D. Stoke
County Attorney (Interim)	Andrea Erard
Economic Development	Yoti Jabri
Finance Department	Betsy Drewry (Deputy County Administrator) / Lori Robertson (Accounting Supervisor) / Monica Thompson (Financial Reporting Accountant)
Fire and EMS Department	Chief Paul Beamon
General District Court Clerk	Denise Covington
General Properties Department	Dean Simmons
Human Resources Department	Corrie Hurt
Information Technology	Clifton Young
Parks and Recreation Department	Keith Rotzoll
Police Department	Colonel W. Keith Early
Prince George County School Board	Cecil Smith, Chairman Jill A. Andrews, Vice Chair Rob Eley Chris Johnson Sherry Taylor
Prince George County Public Schools	Dr. Lisa Pennycuff, Superintendent Monique Barnes, Finance Director
Real Estate Assessor	Brian Gordineer
Registrar	Allan Richeson
Sheriff's Department	Buck Vargo
Social Services Department	Bertha Judge
Southside Programs for Adult Continuing Education	Kathy Anderson
Treasurer	Susan C. Vargo
Utilities & Engineering	Franklin Haltom



May 23, 2023

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

Dear Chair Hunter and Members of the Board of Supervisors:

I am pleased to submit the adopted budget for Fiscal Year 2024. The purpose of this document is to inform you, and the citizens that we serve, about the current fiscal condition of Prince George County, Virginia and the manner in which we will effectively carry out the services that meet the needs of the community throughout the upcoming fiscal year.

As you are aware, the method of developing a budget for Prince George County is an open and collaborative process that allows the Board of Supervisors, County staff, Constitutional Officers, the public school system, and various outside agencies to establish priorities in spending. In essence, a budget is a spending plan that informs the businesses and citizens of the County about the future funding and policy decisions of the local governing body.

The adoption of an annual budget is one of the most important actions of a local Board of Supervisors. Once adopted, the budget serves as a financial roadmap, which provides the citizens, media, community stakeholders, and ultimately the Board of Supervisors, with a public record that shows the resources the County will use in the delivery of its services. Moreover, the adoption of the budget also serves as a work action plan for County departments that establishes and prioritizes the manner in which they will deliver services throughout the budget year.

In accordance with the Code of Virginia, the adopted FY 2024 budget is balanced. Staff and I have taken sufficient measures to ensure that the revenue and expenditure projections provided in this budget are accurate and based on the very best information available at the time of adoption.

I thank you for your active involvement with the budgeting process, and I am equally appreciative of the individuals that have provided critical input, countless hours, and the necessary leadership to afford us the opportunity to continue to provide a high level of service to our citizens, businesses and visitors of Prince George County, Virginia.

FY2024 Budget Goals

- Maintain the real estate tax rate at \$0.82.
- Maintain the personal property tax rate at \$3.90.
- Develop a conservative budget realistically aligned with the current economic markets.
- Align the goals of the approved County Strategic Plan with the available financial resources.
- Invest resources to address market conditions and provide an attractive and competitive compensation plan for all county employees.
- Provide state-required pay increases for state-supported employees and Constitutional Officers.
- Strengthen our response to citizens by adding staff resources for health, safety, welfare and planning services.

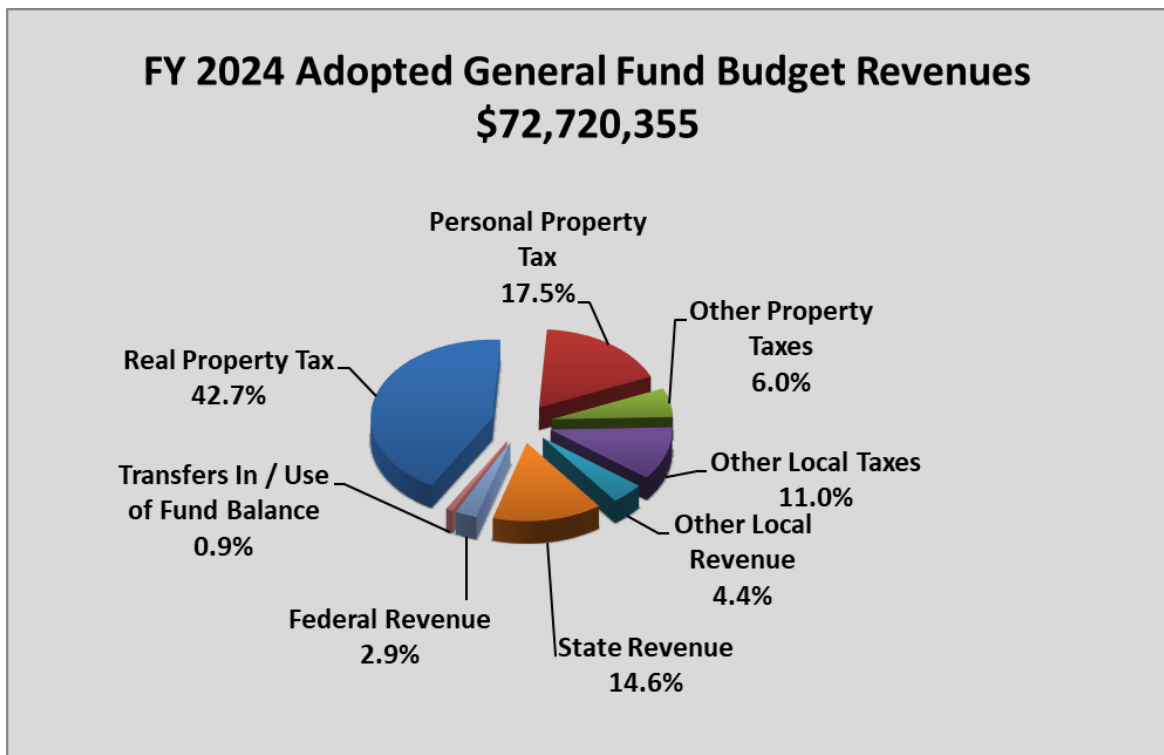
I am very pleased to report that the prudent and conservative budgeting practices in FY 2023, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the adopted FY 2024 budget.

Adopted Fiscal Year 2023-2024 Tax Rates per \$100 of Assessed Valuation

Real Estate	\$0.82
Mobile Homes	\$0.82
Public Service	\$0.82
Personal Property	\$3.90
Machinery and Tools	\$1.50

General Fund Revenues

General Fund revenue is budgeted at \$72,720,355, an increase of \$3,768,868, 5.47% over FY 2023.



Growth in the real estate revenue is projected at \$1,929,000 or 6.74 percent. The adopted budget leaves the real estate tax rate at \$0.82 cents per \$100 of assessed value. Commercial and Industrial real estate parcel values represent 15.6 percent of assessed real property values, while residential, agricultural and multi-family assessments make up 84.4 percent. The growth in real estate tax revenue is attributable primarily to increases in assessed values. New construction and improvements represent approximately 27 percent of the increase in real estate tax revenues.

Final personal property values prepared by the Commissioner of Revenue reveal that vehicle values are dropping from the unprecedented increases the County and nation saw in 2022. Overall, vehicle values fell by 11% when comparing spring 2023 values to spring 2022 values. The adopted budget leaves the personal property tax rate at \$3.90 per \$100 of assessed value. FY 2024 budgeted personal property tax revenues are the same as in FY 2023, \$12,052,201.

Sales tax revenues are projected to remain at \$4,300,000, the same as in FY 2023. Interest revenue is estimated to increase by \$300,000 based on recent trends and increased interest rates. Public Service Tax revenues are projected to increase by \$407,628, mainly due to solar farm expansion within the County. Business, Professional and Occupational License (BPOL) fees are expected to increase by \$194,000, and Building and Trades Permits and Planning Fees will increase by \$108,400. The County has a new School Resource Officer Grant and a new Operation Ceasefire Grant and revenues will increase by \$227,244 accordingly. State Compensation Board and State House Bill 599 Police Revenues will increase by an estimated \$181,496. Social Services state and federal welfare administration and Children's Services Act revenue will increase by \$286,432 based on projected expenditures.

A chart on the following page provides a recap of all changes in general fund revenues.

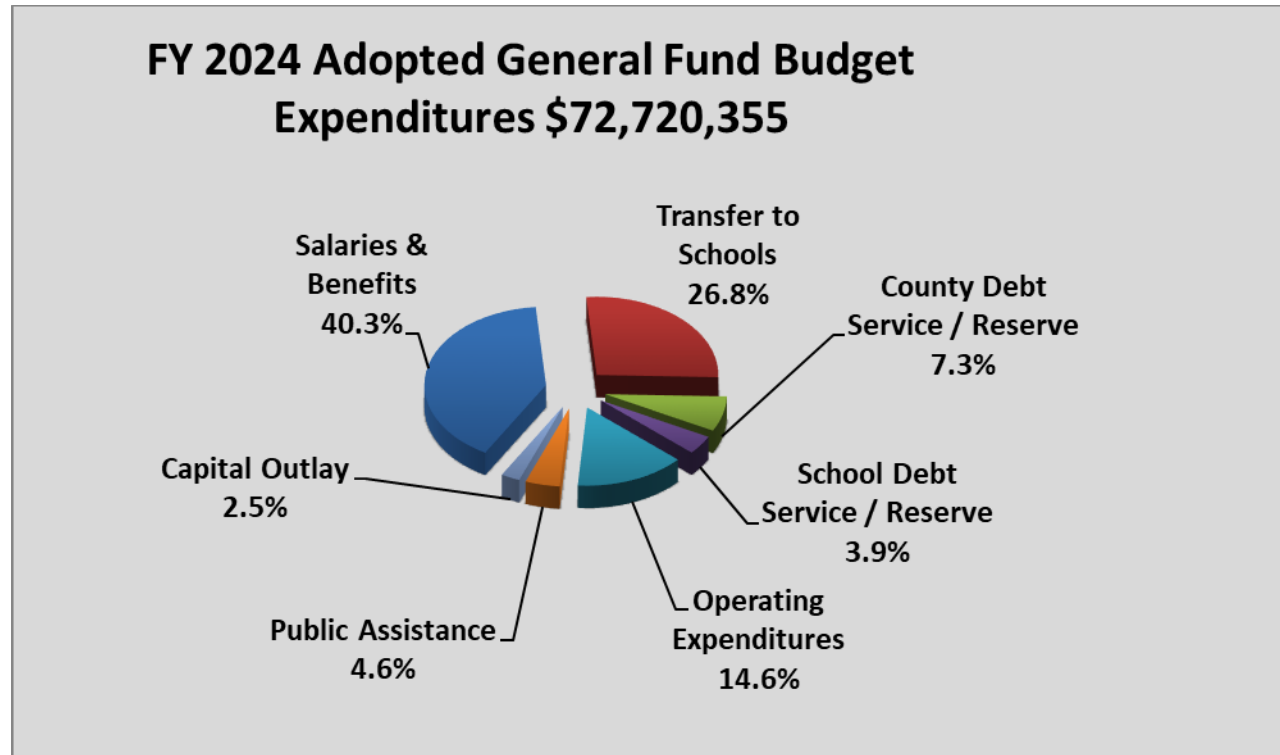
Detailed budgeted general fund revenue changes are:

MAJOR GENERAL FUND REVENUE CHANGES			
Revenue Type	Change from FY2023	% of Total Change	Notes
Real Estate Tax Revenue - Residential	\$ 1,143,841	30.35%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue from New Construction and Improvements	\$ 521,592	13.84%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Commercial Industrial	\$ 120,121	3.19%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Ag 20 > 100	\$ 68,165	1.81%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Ag > 100	\$ 58,283	1.55%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Multi Family	\$ 16,998	0.45%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Delinquent Real Estate Tax Revenue	\$ -	0.00%	No Change
Personal Property Tax Revenue - Motor Vehicles (Personal and Business)	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Business Furniture & Fixtures	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Boats	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Military Leased Vehicles	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Motor Vehicles - Volunteers	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Delinquent Personal Property Tax Revenues	\$ (250,000)	-6.63%	Estimated reduction in collection of Delinquent PPT
Public Service Tax Revenue	\$ 407,628	10.82%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82 (\$396,000 higher than Introduced Budget)
Interest Revenue	\$ 300,000	7.96%	Increase in interest rates
Social Services State & Federal Revenues w/ CSA	\$ 286,432	7.60%	Revenues are tied to certain specific increased expenditures; \$13,922 less than in introduced budget
Business, Professional & Occupational Licenses (BPOL)	\$ 194,000	5.15%	
Compensation Board & HB 599	\$ 181,496	4.82%	HB 599 (Police) based on FY2023 Award (FY2024 TBD); Final Compensation Board Revenues also TBD; Revenues are tied to certain specific increased expenditures; \$35,028 less than in introduced budget
Machinery & Tools Tax	\$ 175,697	4.66%	Industrial Expansion; net of reduction for estimated delinquent collections
Operation Ceasefire Grant	\$ 123,855	3.29%	New Award in FY2023
Permit & Planning Fees	\$ 108,400	2.88%	
School Resource Officer Grants	\$ 103,389	2.74%	New Award in FY2023
Transfer from Schools for Educational Children Services Act Expenditures	\$ 95,860	2.54%	Based on increased Education-related CSA Expenditures
Administrative Costs - Delinquent Taxes	\$ 70,000	1.86%	
Lodging Tax (General Fund Portion)	\$ 62,857	1.67%	
Recreation Fees	\$ 49,500	1.31%	Mainly results from cost increases for personalized football and cheer uniforms (higher fees will be charged for those sports)
Wireless PSAP Payments	\$ 35,000	0.93%	
State Department of Elections Recoveries	\$ 32,987	0.88%	Revenues are tied to certain specific increased expenditures; \$1,264 less than in introduced budget
Recovered Costs & Misc Fees	\$ 14,286	0.38%	Fort Lee, Farmer's Market, DMV Block Fees
EMS In-House Transport Fees	\$ 10,000	0.27%	
Mobile Home (Current and Delinquent)	\$ 6,152	0.16%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Federal Payment in Lieu of Taxes (PILT)	\$ 1,000	0.03%	
Local Sales & Use Taxes	\$ -	0.00%	No Anticipated Change in Local Sales and Use Tax Revenues
Recordation and Wills Tax	\$ -	0.00%	
State Communication Tax, Rolling Stock, Rental Auto Tax, and Mobile Home Titling Taxes	\$ (2,000)	-0.05%	
Reduction in Consumer Utility Taxes	\$ (5,000)	-0.13%	
Reduction in Victim Witness Grant	\$ (12,171)	-0.32%	Statewide Reduction in VOCA Funding
Reduction in Fines & Forfeitures	\$ (20,000)	-0.53%	
Elimination of Pass-Through Credit Card Convenience Fee	\$ (129,500)	-3.44%	Corresponding reduction of expenditures

General Fund Expenditures

The adopted FY 2024 expenditure budget accomplishes the budget goals as outlined earlier. The budget is balanced and the County is using on-going revenue to pay for on-going expenditures.

General Fund expenditures for FY 2024 are \$3,768,868 greater than FY 2023. This equates to an increase of 5.47 percent over FY 2023.



Detailed expenditure changes are:

MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Change from FY2023	% of Total Change	Notes
Pay Increases for County Employees	\$ 1,354,351	35.94%	Step Increases for all eligible County Employees, mandated state pay increases and Market Regrades for positions below market in salary study (\$191,171 is offset by increases in state revenues)
Baseline Adjustment to Employee Personnel	\$ 988,238	26.22%	Accounting for Public Safety Increases that took effect 1/1/2023 and additions and reclassifications made during FY2023
Increase in Transfer to School Operating Fund (Updated Based on increased Public Service Tax Revenues & Shift in \$543,374 Planned Transfer to CIP for School Buses to Transfer for School Operations)	\$ 939,374	24.92%	\$939,374 Higher than Introduced Budget - Schools provided with \$396,000 increase in Public Service Tax Revenues and shift in planned transfer to CIP for School Buses to Transfer for School Operations of \$543,374
Additional Employees	\$ 812,093	21.55%	9 General Fund Positions with focus on improved service delivery
New Transfer to Capital Improvement Fund for Fuel Focus	\$ 314,502	8.34%	Fuel Focus System
Increase for Additional Assistant CA (Operation Ceasefire)	\$ 123,855	3.29%	Grant-Funded
Increase for Comprehensive Plan Update and Ordinance Review	\$ 115,000	3.05%	CDCC
Increase for Additional SRO	\$ 103,389	2.74%	Grant-Funded
Increase in Children's Services Act Expenditures	\$ 101,157	2.68%	
Increase for Department Strategic Plans	\$ 100,000	2.65%	
Increase for Software Obligations	\$ 67,345	1.79%	
Increase for Office 365 Upgrade	\$ 64,800	1.72%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 60,328	1.60%	Revised from Introduced Budget
Increase in Vehicle Fuel Costs	\$ 57,500	1.53%	
Increase in Telephone Charges	\$ 52,050	1.38%	E-911 - Loss of VDEM E-911 Delta Funds
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 43,400	1.15%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Electrical Costs	\$ 41,450	1.10%	
Increase in Athletic Supplies	\$ 40,000	1.06%	Offset by Revenues (Registration Fees) for Football and Cheerleading
Increase for Vehicle Supplies	\$ 35,745	0.95%	
Increase for Various Supplies	\$ 26,794	0.71%	
Increase in Contribution to Appomattox Regional Library System	\$ 25,825	0.69%	
Increase in DMV Block Charges	\$ 23,000	0.61%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 21,749	0.58%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Increase in Contracted Services	\$ 21,184	0.56%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Crater Criminal Training Academy	\$ 17,680	0.47%	
Increase for NeoGov Learn	\$ 15,000	0.40%	Digital Training Platform
Increase for Training and Travel	\$ 14,177	0.38%	
Increase in Heating Fuel Costs	\$ 12,100	0.32%	
Increase in Contribution to Crater Youth Care Commission	\$ 9,467	0.25%	Increased by \$147 from Introduced Budget
Increase for BoardDocs	\$ 8,225	0.22%	
Increase in Postage Rates	\$ 7,832	0.21%	
Increase for Board Laptops	\$ 7,500	0.20%	related to BoardDocs transition
Increase in CSA Administrative Expenditures	\$ 6,362	0.17%	Required Increase; partially offset by increased state revenues
Increase in Farmers Market Costs	\$ 3,230	0.09%	
Increase in Repairs & Maintenance General Services	\$ 2,000	0.05%	
Net Change in Contributions to Other Agencies	\$ (174)	0.00%	
Reduction to Virginia Health Department	\$ (27,288)	-0.72%	
Elimination of Credit Card Convenience Fee Pass-through	\$ (129,500)	-3.44%	
Reduction in Radio System Maintenance (for one-year)	\$ (138,525)	-3.68%	L3Harris Contract Amendment 4
Reduction in General Fund Transfer to Debt Fund	\$ (215,000)	-5.70%	Debt Obligations and Reserves for Future Projects
Decrease in Riverside Regional Jail Contribution	\$ (339,258)	-9.00%	
Decrease in Transfer to Capital Improvement Fund for School Bus Purchases - Shifted Entire amount of \$543,374 to School Operations (hopefully, temporary until state budget approved)	\$ (437,091)	-11.60%	FY2023 Amount \$437,091; FY2024 Introduced Amount \$543,374; Shifted to Transfer for School Operations - State "Skinny" Budget
Decrease in General Fund Contingency	\$ (580,997)	-15.42%	

Prince George County Public Schools

The adopted FY 2024 County budget provides an increase in the local transfer to the Prince George County Public Schools of \$939,374 for their operations and textbook funds. This funding exceeds (by \$939,374) the transfer calculated by using the Revenue Sharing Formula in place since FY 2007. The Revenue Sharing Calculation was impacted by an increase in County population (6,083, 16.35% since 2018) and a decrease in student enrollment (-288, -4.62% since 2018). The capital transfer of \$543,374 included in the introduced budget, to purchase four school buses in accordance with their school bus replacement plan, has been shifted to school operations in the adopted budget to assist in providing school employees with a 5% pay increase. If final FY 2024 General Assembly actions provide additional state funding for schools, the County and School Division hope to restore the transfer for bus purchases through a budget amendment. The adopted budget includes a \$2,827,767 General Fund transfer to the Debt Fund to make school-related debt service payments in FY 2024. Total transfers to and payments for the public school system are \$22,320,306, and represent 30.69 percent of the County's FY 2024 Adopted General Fund Budget.

County Workforce

Prince George County is fortunate to have an exemplary workforce comprised of employees who are dedicated and committed to providing the very best in government services. As you will recall, in FY 2023 the Board of Supervisors approved a step placement plan for non-public safety employees to mirror actions taken for public safety employees in FY 2022. These actions addressed pay compression by compensating staff in accordance with their experience. Effective January 1, 2023, the Board of Supervisors took action to bring police officer and fire/medic pay up to regional market averages. The adopted budget includes pay increases for non-public safety employees who are below regional market averages, and provides all employees with step increases to bring their experience level to June 30, 2023.

Included in the FY 2024 budget for compensation is:

- Providing baseline adjustments to account for January 1, 2023 pay increases for police officers and fire/medics, and reclassifications approved throughout fiscal year 2023.
- Providing all employees with a step increase to bring experience to June 30, 2023 levels.
- Providing market regrades to positions determined to be below regional market averages.
- Providing Compensation Board funded positions within the Constitutional Offices the higher of their step increase and market regrade (if applicable), or a 5% increase on their Compensation Board funded salary – State Mandated.
- Providing the higher of a 5% increase or their step increase and market regrade (if applicable) for Social Services and RCJA employees (state-supported positions) – State Mandated.

Not all employees will receive a pay increase under this plan. Eligible employees who will receive no pay increase will receive a one-time bonus that equals 2% of their FY 2023 salary. Additionally, eligible non-public safety employees receiving less than a 2% pay increase will receive a one-time bonus to make their approved pay increase plus bonus equal 2% of their FY 2023 salary.

Additional County Workforce Investments

The FY 2024 adopted budget includes funding to make strategic investments in the following County operations focused on improved service delivery:

Adds five new Fire/Medics

Adds two full-time Social Services Benefits Program Specialists III, 43.6% state-funded

Adds one new Planning Director

Adds one new Fleet Apparatus Technician

Adds one new Utility Supervisor (funded by the self-supporting Utility Enterprise Fund)

Employee Reclassifications & Title Changes

Information Technology - Reclassification of GIS Technician to **GIS Analyst**

Information Technology - Reclassification of GIS Coordinator V to **Manager VI**

Police Department - Reclassification of the Animal Services Manager I to a **Manager V**

Police Department - Reclassification of an Administrative Support Specialist III (PTR) to an **Office Manager (PTR)**

Fire and EMS - Reclassification of Captain to **Battalion Chief (3)**

Fire and EMS - Reclassification of Captain, Volunteer Training to **Logistics Officer**

Fire and EMS - Reclassification of Vacant Lieutenant Position to **Fire/Medic**

Social Services - Reclassification of Administrative Support Specialist II to **Administrative Support Specialist III**

Social Services - Reclassification of Manager V, SS Case Management to **Manager VI**.

Utilities - Reclassification of Utility Billing Specialist I to **Utility Billing Specialist II**

RCJA / Community Corrections - Reclassification of Office Manager to **Manager I, Community Corrections Administrative**

CDCC - Coordinator IV, Environmental Program to **Coordinator V, Environmental Program**

Victim Witness (Commonwealth's Attorney) - Coordinator IV, Victim Witness Program to **Coordinator V, Victim Witness Program**

RCJA / Community Corrections - Manager IV, Community Corrections Program Management to **Manager VI, Community Corrections Program Management**

Garage - Manager IV, Fleet to **Manager V, Fleet**

Commissioner of Revenue - Creation of Levels I and II to **designate Level II for those who have attained state-approved Career Development**

Chief Deputy Commissioner of Revenue

Deputy License Inspector

Deputy Commissioner of Revenue

Treasurer - Creation of Levels I and II to **designate Level II for those who have attained state-approved Career Development**

Chief Deputy Treasurer

Deputy Treasurer

Commonwealth's Attorney - Creation of Levels I and II to **designate Level II for those who have attained state-approved Career Development (Career Prosecutor)**

Assistant Commonwealth's Attorney

Utilities

For FY 2024, water and sewer user charges will both increase by 5%. The expected dollar increase resulting from these rate adjustments is \$232,130. These rate adjustments are necessary to cover inflationary increases, to purchase needed equipment and supplies, and to maintain existing utilities assets. Based on the average residential use of 5,000 gallons/month, the estimated total combined water and sewer bill for a residential customer will increase about \$4.55/month, or \$9.10/billing period.

The FY 2024 budget reflects the first year of debt service on a borrowing for Route 301 / Exit 45 Water System Improvements [\$1.5M; Annual Debt Payment estimated at \$134,912; and supported by a transfer from the Tourism Fund]. The adopted budget includes \$1,858,910 for professional engineering

services to move forward with several large utility projects and / or provide required local matches on any projects approved for federal funding.

The FY 2024 adopted utilities budget includes step increases for employees to bring experience to June 30, 2023 levels. Market regrades are also included for positions whose starting salary is below regional market averages. An added Utilities Supervisor is included in the adopted FY 2024 budget.

Economic Development and Tourism

Growth continues in both the meals tax and lodging tax as we continue to recover from the pandemic. The overall increase in the Economic Development and Tourism Budgets are \$300,000 and \$157,143 respectively.

Riverside Criminal Justice Agency

RCJA monitors and rehabilitates offenders and provides flexibility in responding to crime and jail overcrowding, and the agency serves Prince George County, Surry County and the City of Hopewell. The agency is supported by a state grant and contributions from the served localities. Contributions from Prince George, Surry and Hopewell will increase by \$60,328, \$6,575 and \$70,309 respectively to support inflationary and mandated compensation increases. The FY 2024 RCJA budget will increase by \$102,215 or 9.2% and will reduce reliance on fund balance from \$90,000 to \$25,000.

Debt Service

The adopted budget reflects a reduction in Debt Service Contribution from the General Fund of \$215,000 in FY 2024. Since the County is cash funding vehicle purchases, rather than borrowing, the amount of the contribution to debt reserves to fund future projects will reduce accordingly. There are no new General Fund supported capital projects for completion in FY 2024 that will require the issuance of debt. 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+.

Capital Improvement Plan

The adopted budget includes a \$314,502 transfer from the General Fund to purchase Fuel Focus, an integrated vehicle fuel and operational management software. The County received \$100,000 in federal Local Assistance and Tribal Consistency Funds that will help offset the cost of this software. The County will make capital vehicle purchases of \$450,000, using available general fund resources instead of borrowing the funds. Contributions will be made to the Capital Improvement Fund to fully devote \$0.02 of Real Estate Tax Revenues for Fire/EMS Apparatus and \$0.01 for Fire/EMS Equipment in accordance with County Ordinances §74-4 and §74-6. The FY 2024 introduced budget included a General Fund transfer for school bus purchases of \$543,374. The adopted budget shifts this transfer to school operations to assist in providing school employees a 5% pay increase absent a final state approved budget. If final FY 2024 General Assembly actions provide additional funding necessary to provide the mandated pay increase for school employees, the County and School Division hope to restore the transfer to make school bus purchases through a budget amendment.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY 2024 operating budget. The Board of Supervisors has adopted a financial policy that requires maintaining a 12.5% general fund balance of the total budgeted General Fund, School Operating Fund and Debt Service Fund expenditures. This minimum amount is calculated for FY 2024 at \$18,390,605, and the General Fund balance at June 30, 2023 is estimated at \$33,800,000.

Conclusion

Prince George County is a quickly growing population with development opportunities on the horizon. I believe that our budget approach for FY 2024 is prudent for positioning our local government for this abundant growth and opportunity.

I would like to express my sincere appreciation to Betsy Drewry, Deputy County Administrator – Finance, Lori Robertson, Accounting Supervisor, Monica Thompson, Financial Reporting Accountant, Julie Walton, Deputy County Administrator - Community Development, Cliff Young, IT Director, and Corrie Hurt, Human Resources Director, who were involved in developing this budget. I am extremely proud of the true commitment and dedication of the Prince George County team for consistently demonstrating their ability to address our challenges while improving services. Through their hard work and the vision of the Board of Supervisors, we have made significant strides towards making the local government more accountable, more transparent, more representative of the times, and more strategic in our approach to building a better community. Thank you for your time and consideration during the budget process and for allowing me to be of service to you, the staff and the citizens of Prince George County, Virginia.

Sincerely,

A handwritten signature in blue ink, reading "Jeffrey D. Stoke". The signature is fluid and cursive, with the first name "Jeffrey" and last name "Stoke" clearly legible.

Jeffrey D. Stoke
County Administrator

VISION

Prince George County.... A welcoming community – Embracing its rural character – Focusing on its prosperous future.

MISSION

It is the mission of Prince George County to provide high-quality and customer-focused public services to our residents, businesses and guests so they experience a safe, enjoyable and thriving community.

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 engaged a consultant to assist in developing strategic priorities. A public strategic planning process followed wherein key stakeholder input was sought (public / citizen, board member, and key staff). A Strategic Planning Retreat was held on May 14, 2022, and the following strategic priorities were put forth to advance the vision and mission of the County.

Strategic Priorities

Infrastructure

Economic Development & Prosperity

Land Use & Development

Good Governance

The consultant worked with key staff to develop benchmarks and an implementation plan.

Infrastructure

Prince George County's current water and sewer infrastructure is unable to support the industrial, commercial, and residential growth occurring throughout the County.

In order to maintain the quality of life expected by Prince George County residents, it is important that this infrastructure keep pace with the growing needs of the community.

The increased infrastructure to support the growth occurring throughout the County will be accomplished through the following results:

Infrastructure Strategic Priorities

1. By 2028, 55% of new and existing businesses within the Prince George County Planning area will have access to an adequate sewer system that meets their needs.
2. By 2028, 52% of residents in the Prince George County Planning area will have access to an adequate sewer system that meets their needs.
3. By 2028, 43% of new and existing businesses within the Prince George County Planning area will have access to an adequate water system that meets their needs.
4. By 2028, 43% of residents in the Prince George County Planning area will have access to an adequate water system that meets their needs.
5. Building on the progress that has already been made, by December 31, 2025, 90% of Prince George County residents will have access to consistent high-speed internet.
6. By March 31, 2024, the community will experience increased access to trash disposal through the addition of 1 drop-off station.
7. By December 31, 2023, following the completion of a feasibility study and cost/benefit analysis, the County will make a decision regarding the possibility of implementing no-cost trash disposal.

Economic Development & Prosperity

8. By February 1, 2025, the community will experience the beginning step of the Exit 45 renovation and development through water and sewer infrastructure improvements.
9. By 2026, the community will experience a grocery store and sit-down restaurant as part of the Exit 45 renovation and development.
10. By 2024, short-term water and sewer capacity will be available at the Prince George Industrial Area.
11. By December 31, 2025, three new businesses will be located at the Prince George Industrial Area.

12. By December 31, 2027, three new businesses will be located at the Prince George Industrial Area.

13. By December 31, 2032, four new businesses will be located at the Prince George Industrial Area.

Land Use & Development

14. By December 31, 2023, in a way that preserves the rural way of life and directs the majority of growth to the Prince George County Planning area, the County will revisit and update its land use ordinances.

Good Governance

15. By January 1, 2023 or February 1, 2023, to ensure that the Prince George County government is able to continue to deliver quality services to our community, an assessment of the organizational structure and service delivery capacity will be completed.

16. By October 1, 2022, the community will be better informed and experience consistent messaging from the Prince George County government as evidenced by the addition of a dedicated Public Information Officer.

17. By the end of 2022 (begin immediately), community and citizen inquiries will receive a response from the Prince George County government within 24 hours or the next business day (if the question was received on a weekend).

18. On an ongoing basis, the Prince George County government is committed to being a customer-focused and performance-driven organization.

ANNUAL PERFORMANCE REPORT

The County has published an Annual Performance Report that highlights our progress in accomplishing the County's Strategic Priorities, and the budget impact and budget actions taken for each priority. Please see the **Annual Performance Report** on the following pages.

GOALS & PERFORMANCE MEASURES

Beginning with the FY2020 budget, most of the County's departments attempted to prepare **Goals** that support the County's **Strategic Initiatives**. Additionally, most Departments developed **Performance Measures** that evaluate success of operations and demonstrate effective and responsible use of County resources. These goals and measures were more task driven, than results / impact driven. To develop better and consistent, customer-focused and results-driven performance measures, the County will issue a request for proposals in FY2024 to secure services **to begin developing department or agency strategic plans**. The County will complete strategic plans for all departments and agencies over the next three to four fiscal years,

and the first phase of plans will be completed during fiscal year 2024. By fiscal year 2027, Prince George County will publish a performance informed budget, tying a level of resources to a level of service delivery to a level of results. Department level goals and measure will not be reported in this document, but rather the focus will be on progress made in accomplishing the County's Strategic Priorities (see our Annual Performance Report on the following pages).

PRINCE GEORGE COUNTY

ANNUAL PERFORMANCE REPORT



INFRASTRUCTURE
ECONOMIC DEVELOPMENT & PROSPERITY
LAND USE & DEVELOPMENT
GOOD GOVERNANCE

2023

princegeorgecountyva.gov

(804) 722-8600





Introduction

The Prince George County Board of Supervisors adopted a Five-Year Strategic Plan on September 13, 2022. It identifies Four Main Strategic Priorities:

1

Infrastructure

2

Economic Development & Prosperity

3

Land Use & Development

4

Good Governance

This Prince George County Annual Performance Report highlights work completed and goals reached that align with the County's strategic plan. Our mission is to provide high-quality and customer-focused public services to our residents, businesses, and guests so they experience a safe, enjoyable, and thriving community.

More information on the County's strategic planning efforts is available online at www.princegeorgecountyva.gov.

Vision Statement

- A Welcoming Community
- Embracing its Rural Character
- Focusing on its Prosperous Future

1.1

Strategic Goal: By 2028, 55% of new and existing businesses within the Prince George County planning area will have access to a sufficient sewer system.

Status: The Utilities Master Plan Update will be completed by January 2024. The Southpointe Business Park Force Main Realignment Project is underway with a completion date of September 2023.

Budget Impact: The Fiscal Year (FY) 2024 Utilities Budget includes a Utilities Master Plan Update. The Southpointe Sewer Line Project is funded using American Rescue Plan Act (ARPA) funds (\$1.29M).

1.2

Strategic Goal: By 2028, 52% of residents in the Prince George County planning area will have access to a sufficient sewer system that meets their needs.

Status: The Blackwater Swamp Regional Pump Station Project is in design. The targeted construction completion date is October 2026.

Budget Impact: The Blackwater Swamp Project will be funded with Debt Issuance to be repaid by the Utilities Fund (\$28.3M).

1.3

Strategic Goal: By 2028, 43% of new and existing businesses within the Prince George County planning area will have access to an adequate water system .

Status: The Utilities Master Plan Update will be completed by January 2024. The design for the River Road Tank & Booster Station is nearly complete. The targeted construction completion date is April 2025.

Budget Impact: The FY2024 Utilities Budget includes funding for the Master Plan Update. The Utilities cash reserves will be used to complete the River Road Tank & Booster Station project (\$6.1M).

1.4

Strategic Goal: By 2028, 43% of residents within the Prince George County planning area will have access to an adequate water system.

Status: The design for the Temple Avenue 24" Waterline Appomattox River Crossing is nearly complete. The targeted construction completion date is June 2024. The Route 156 Tank & Booster Station Preliminary Engineering Report (PER) is anticipated in July 2023. The withdrawal permit for the Surface Water Treatment Plant was issued in December 2022. The draft PER was received in March 2023.

Budget Impact: The Temple Avenue project will be funded with ARPA or other federal funds (\$2.8M). Funding has not been identified for the Route 156 Tank & Booster Station. Funding has not been identified for the design or construction of the Surface Water Treatment Plant (Appomattox River Water Intake).

1.5 Strategic Goal: By December 2025, 90% of Prince George County residents will have access to consistent high-speed internet.

Status: According to recent estimates, 23% of housing units in the County are unserved or underserved. The County is applying for grants through the Department of Housing and Community Development's (DHCD) Virginia Telecommunications Initiative (VATI) to expand broadband to the unserved and underserved areas.

Budget Impact: The local match for a possible VATI grant is included in the FY2024 Economic Development Fund budget.

1.6 Strategic Goal: By March 2024, the community will experience increased access to trash disposal through the addition of one drop-off convenience station.

Status: The County was planning an added convenience station on the County-owned Yancey tract. Due to estimated costs and public concerns over the location, the Board of Supervisors halted the project in May 2023. Any resumption of the project is to be determined.

Budget Impact: No financial resources have been allocated for this project.

1.7 Strategic Goal: By December 2023, following the completion of a feasibility study and cost/benefit analysis, the County will make a decision regarding the possibility of implementing no-cost trash disposal.

Status: Staff research is underway for the feasibility of providing no-cost trash removal. Preliminary estimates indicate this would cost the County \$1.5-2 million per year from the County's General Fund. A funding source has not been identified.

Budget Impact: No financial resources have been allocated for this project.



2.8 Strategic Goal: By February 2025, Exit 45 water and sewer infrastructure improvements will be made for the revitalization of the area and to make future development possible.

Status: A new well is planned at Exit 45.

Budget Impact: The Exit 45 well project will cost approximately \$1.5 million and be financed over 15 years using the Tourism Fund (lodging tax revenues). This transfer of funds from the Tourism Fund to the Utility Fund has been budgeted for FY2024 (\$134,912 annually).

The population of Prince George County grew by 20% between 2010 and 2020.

2.9 Strategic Goal: By 2026, the community will experience a grocery store and sit-down restaurant as part of the Exit 45 renovation and development.

Status: The County is in the process of completing an Exit 45 Master Plan and Steven Kent Real Estate Proforma, which was a defined goal in the Exit 45 Master Plan. The County has made 120 marketing outreach contacts since December 2022 to food, beverage, and grocery retailers.

Budget Impact: The County received a \$12,000 DHCD Industrial Revitalization Fund grant. The non-grant funding for the completion of the Exit 45 Master Plan is included in the FY2024 Tourism Fund Budget (\$41,250).

2.10 Strategic Goal: By 2024, short-term water and sewer capacity will be available at the Prince George Industrial Area.

Status: See Strategic Goals 1.1 - 1.4 for the status of these four short-term projects:

- 1.Appomattox River Water Line Project
- 2.River Road Tank & Booster Station
- 3.Route 156 Tank & Booster Station
- 4.Southpointe Business Park Sewer Force Main Realignment Project

Budget Impact: Funding sources for three of the short-term projects have been identified.

2.11 Strategic Goal: By December 2025, three new businesses will be located at the Prince George Industrial Area.

Status: A Sam's Club Distribution Center opened in the Industrial Area in September 2022. Worldwide Retail Solutions opened in December 2022.

Budget Impact: For FY2024, Commercial and Industrial real property values represent approximately 15.6% of the total assessed real estate (RE) values. An estimated \$4.76 million in real property tax revenues will come from business and industry.

2.12 Strategic Goal: By December 2027, three new businesses will be located at the Prince George Industrial Area.

Status: Future Expansion.

Budget Impact: See 2.11.

2.13 Strategic Goal: By December 2032, four new businesses will be located at the Prince George Industrial Area.

Status: Future Expansion.

Budget Impact: See 2.11.

3.14

Strategic Goal: By December 2023, in a way that preserves the rural way of life and directs the majority of growth to the Prince County Planning Area, the County will revisit and update its land use ordinances.

Status: The County funded a new Planning Director position for FY2024. The new director will start in July 2023. The County is working on procurement, request for proposals (RFP) or cooperative opportunity, to seek professional services to update the Comprehensive Plan and land use ordinances. The targeted completion date for the draft Comprehensive Plan is December 2023. The target date for a finalized Comprehensive Plan is June 2024.



Budget Impact: The FY2024 Budget includes salary and benefits for a full-time Planning Director.

The FY2024 Budget includes budgeted resources for a Comprehensive Plan and plan use ordinance update (\$115,000).

Connect to us on Social Media



@PGCountyVA



@PrinceGeorgeVA

4.15 Strategic Goal: To ensure that the government is able to continue to deliver quality services to our community, an assessment of the organizational structure and service delivery capacity will be completed by January 2023.

Status: Phase I of an Organizational Review and Staffing Level Study was completed in February 2023. Phase II has been postponed.

Budget Impact: Phase I of the study was funded in FY2023 at a cost of \$109,540. One Utilities position and nine General Fund positions were added to the FY2024 budget. No resources were allocated in the FY2024 budget for Phase II completion.

The County is committed to being responsive, customer-focused, and good stewards of taxpayer dollars.

4.16 Strategic Goal: By October 2022, the community will be better informed and experience consistent messaging from the government as evidenced by the addition of a dedicated Public Information Officer (PIO).

Status: A PIO was added during FY2023 and hired in October 2022. Consistency in messaging has been achieved. The County website has been updated, made more searchable, and news releases standardized. The County's social media handles have a consistent voice. A Fire Handbook for residents is available and the County Newsletter upgraded. The local paper consistently includes Prince George County stories.

Budget Impact: Resources were transferred during FY2023 to fund a full-time PIO. Funding was included in the adopted FY2024 budget for the position, which includes salary and benefits.

4.17 Strategic Goal: By the end of 2022, community and citizen inquiries will receive a response from the government within 24 hours or the next business day if the question was received on a weekend.

Status: The new PIO fields many citizen inquiries and responds within 24 hours. The County's website was updated to include a streamlined search button and a "Contact Us" page with an overview of each department, complete with contact information. In May 2023, the 311 Citizen Request and Complaint portal was launched.

Budget Impact: No added budget impact. The request portal is part of a suite of products offered by Tyler Technologies and licensed by the County.

4.18 Strategic Goal: Prince George County is committed to being a customer-focused and performance-driven organization.

Status: This Annual Performance Report was completed in June 2023. An RFP for the completion of Department Level Strategic Business Plans will be issued by July 2023. The Department Strategic Business Plans will be completed in phases between FY2024 and FY2027 with the ultimate goal of managing and budgeting for results. This includes a customer focus and establishing and evaluating performance measures.

Budget Impact: Limited budget impact for the completion of the Annual Performance Report. Resources were approved in the FY2024 budget for Phase I of the Department Level Strategic Business Plans (\$100,000).



PRINCE GEORGE COUNTY

VIRGINIA

Scan or click the
QR Code to learn about
the various County
Departments.



ADMINISTRATION OFFICE
6602 COURTS DRIVE
3RD FLOOR
PRINCE GEORGE, VA 23875

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(804) 722-8600



COMMUNITY PROFILE

Overview

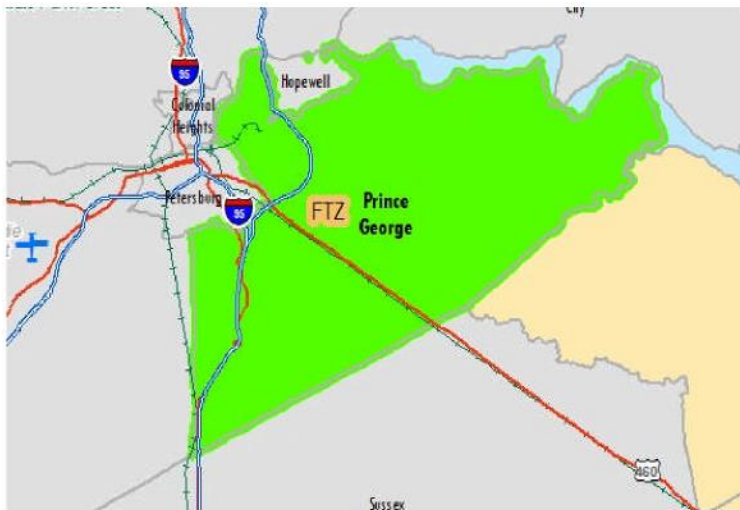
Prince George County, Virginia is a suburban community of 43,295 residents. It is centrally located in southeastern Virginia and is included in the Richmond Metropolitan Statistical Area (MSA).



Prince George has transitioned from an agricultural economy to an industrial and informational economy. Fort Gregg-Adams (formerly 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.

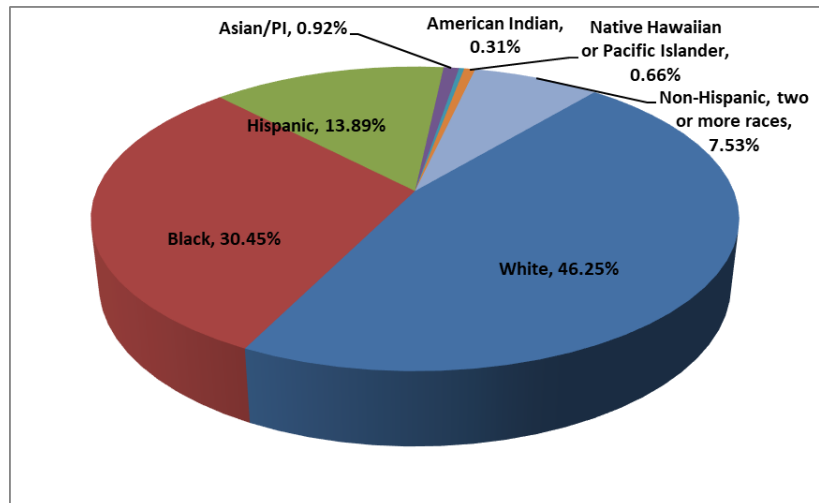
Prince George's role and contribution to the military and defense of our nation did not end after 1865. During WWI in June 1917 the U.S. Army began building Camp Lee, which was to serve vital infantry training ground for American soldiers on their way to Europe. Camp Lee was also a pivotal training ground 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 in 2023 Fort Gregg-Adams. Fort Gregg-Adams' 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.

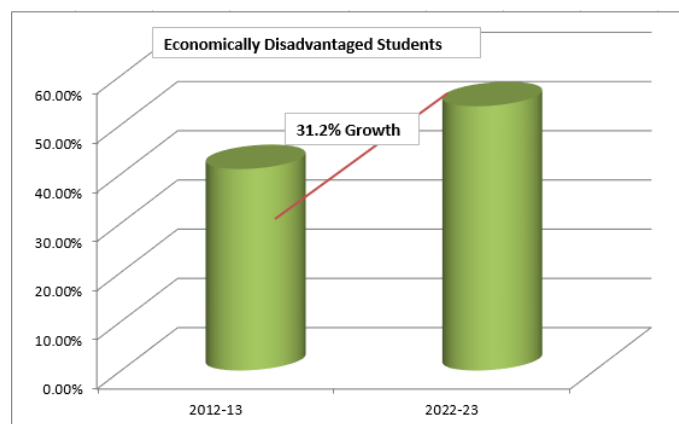
Student Enrollment for the 2022-23 school year is 5,948 (Fall Membership K-12) with an additional 158 Pre-K students. K-12 enrollment is down from 6,002 in 2021-22. The FY2022-23 school budget was based on a projected Average Daily Membership (ADM) of 5,945. Projected ADM for the 2023-24 school year remained at 5,945.

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 46% of students reported as White, 30% as Black, 14% Hispanic, 8% identifying as Non-Hispanic, two or more races, 1% Asian/PI, 1% as Native Hawaiian or Pacific Islander, and less than 1% as American Indian. The overall demographic information has remained fairly consistent during the last five school years.



In 2022-2023 Prince George County Public Schools served 1,532 K-12 military dependent students whose parents were members of the Armed Forces or civilian employees of the Department of Defense. Of these students, 1,337 lived on federal property. The total percentage of Military Dependent students served in PGCPs during 2022-2023 was 24.89% [using school student enrollment on federal count date of 6,155].

Students who are considered Economically Disadvantaged made up 40.95% of the student population in 2012-2013. This percentage increased to 46% for the 2021-2022 school year, and increased again in the 2022-2023 school year to 53.72%. Additionally, students with disabilities make up 13.6% of the PK-12 student population. This percentage has fluctuated between 10-13.6% 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 2022-2027 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 Vision 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:

- academic growth & engagement
- dedicated and connected staff
- operational excellence and effectiveness
- caring culture and climate

The plan also includes:

- An assessment of the division's needs
- A technology plan designed to integrate educational technology into instructional programs
- A plan for regional partnerships
- Parental and community involvement to build successful school and parent partnerships

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 continues to implement 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. During the 2020-2021 school year, federal CARES and ARPA funding was made available to Prince George County Public Schools through the Virginia Department of Education and the County in response to the pandemic. These funds were used to purchase mobile / virtual learning devices for students, and a 1:1 device / student ratio was achieved.

Facility Study and Core Committee:

Prince George County Public Schools typically 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 2005 facility study resulted in the building of the new North Elementary. The most recent 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. A new Middle Road Elementary School was recently completed, with students moving in on February 21, 2023. The school replaces William A. Walton Elementary School which served the community for over 60 years. The 98,000-square foot building has a student capacity of 850.

The school division contracted with Faithful and Gould in 2019 to perform a comprehensive facility review. Facility improvements have been made to complete the most critical upgrades leveraging federal CARES and ARPA funding, one-time state funding and re-appropriated prior year funds (as allowed within established guidelines). School division capital requests are prioritized with all County capital needs when capital improvement planning is conducted.

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 2022, with an average rate of 3.4% and a rate of 3.2% in December of 2022. The April 2020 rates were at a high of 9.9% and the business environment continues to rebound with the April 2023 unemployment rate at 2.8%.

There were a total of 2,553 business licenses in 2022 (2,400 in 2021). New business licenses in 2022 amounted to 383 (compared to 381 in 2021). The remaining 2,170 business licenses were renewals.

Selected highlights for 2022:

- In April of 2022, the Department received a \$10,450 grant via the Department of Housing and Community Development for a market and environmental study on the Continental Motel.
- On August 1, 2022, Yoti Jabri was named Director of Economic Development and Tourism.
- Received \$90,000 via Virginia Tourism Corporation American Rescue Plan Act Funds on August 9th, 2022 to improve sports tourism marketing and create a tourism marketing campaign to go through Fall 2023.
- On August 10, 2022, a Golden Shovel Demolition Ceremony was held for the Continental Motel site.
- On September 24, 2022, the County was awarded to host the 2024 Dixie World Series: Dixie Darlings (ages 7-8), Angels X-Play (ages 9-10), Ponytails X-Play (ages 11-12) and Belles (ages 13-15).
- On November 22, 2022, the Department worked with the Planning Department to rezone the former Continental Motel Site in order to better market the site to prospects.
- Received two (2) sports tourism grants from Virginia Tourism Corporation totaling \$30,000.
- On September 13, the Board of Supervisors approved a County Strategic Plan that sets Economic Development and Tourism goals and initiatives. The department is involved with goals and priorities such as consistent high speed internet, Exit 45 renovation and development, water and sewer capacity to industrial areas and business attraction to industrial/commercial areas.
- The Industrial Development Authority was renamed to the Economic Development Authority on the 13th of September.
- Assisted with the opening of the Pine Valley Disc Golf course at Scott Park on September 27th.

- Assisted with promoting and marketing of the 8th Virginia Czech and Slovak Folklife Festival held on October 15, with historic turnout.
- Created an Adopt-A-Sign program and implemented maintenance to each Prince George County Welcome/Industrial Park sign location.
- Hosted a Business Show and Job Fair on November 4th.
- Assisted Worldwide Retail Solutions, Inc. with their expansion to Southpoint Business Park, adding ~60 jobs and \$4 million in investment.
- Responded to 40 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.
- Provided 11 "Key to the County" plaques for ribbon cuttings, grand opening events, and special anniversary celebrations:
 - The Stodola
 - Primo's Family Mexican Restaurant
 - Brightview Addiction Treatment
 - UPS Store (Fort Gregg-Adams)
 - Mueller Builders
- Visited 21 businesses (in-person and virtually) as part of the Business Retention and Expansion (BR&E) program.
- Attended two (2) tradeshows:
 - ICSC New York – December 6-9
 - Modex Atlanta – March 28-31
- Attended three (3) conferences:
 - VEDA Fall Conference – September 21-23
 - Governor's Summit on Rural Prosperity – October 12-13
 - VA-1 Tourism Summit – November 13-15
- Attended one (1) training:
 - OU EDI - October 14-21
- Held seven (7) Prince George County Industrial Development Authority Board meetings. The FY22 audit is complete and in proper order.
- Continued to upgrade and update the Economic Development and Tourism web pages to meet the needs of County businesses and citizens rebounding from 2020 and to assist prospective businesses, job seekers, citizens, and tourists.

- Completed the Enterprise Zone annual report.
- FY 2021 Tourism Report

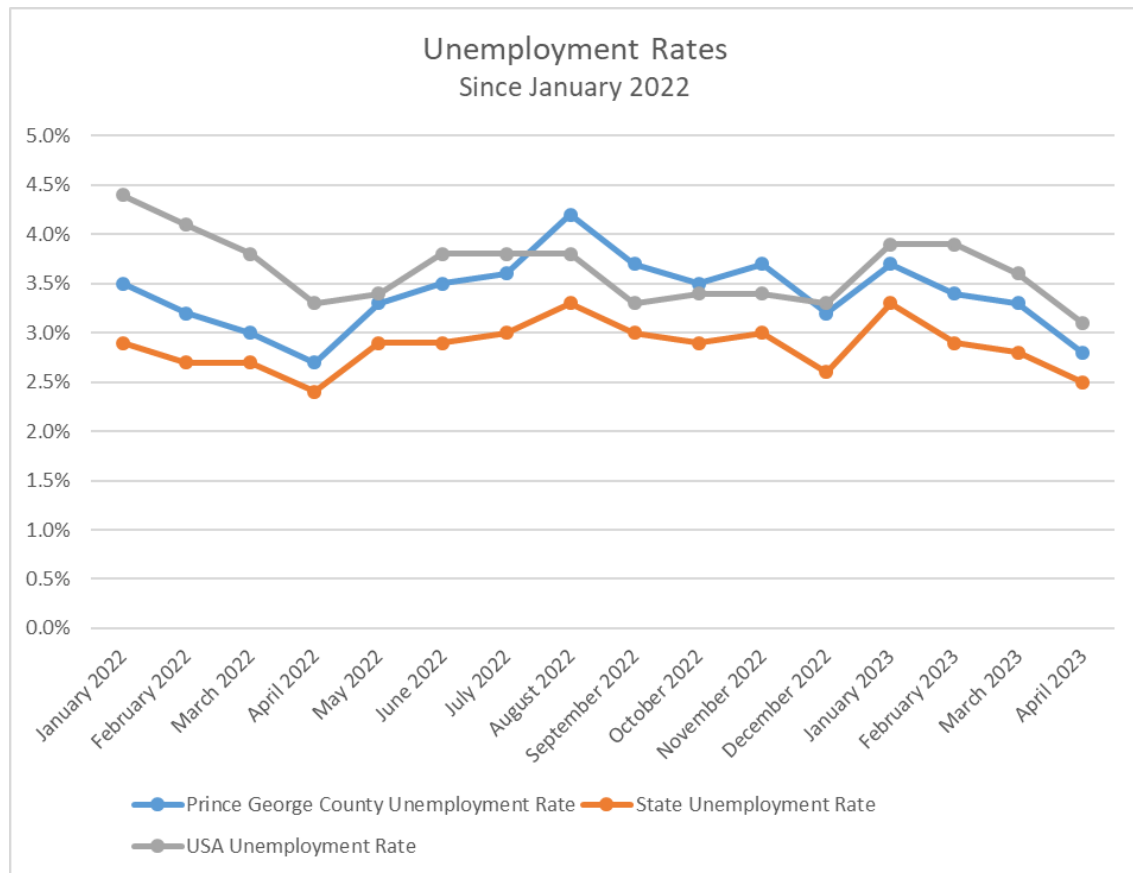
VIRGINIA IS FOR LO♥ERS

Prince George

	2017	2018	2019	2020	2021	Percent Change
Travel Economic Impacts						
Employment	692	735	725	683	787	15.2%
Expenditures	\$ 65,746,183	\$ 71,400,691	\$ 71,318,944	\$ 64,218,484	\$ 97,568,505	51.9%
Labor Income	\$ 17,282,793	\$ 18,882,393	\$ 18,937,693	\$ 18,291,135	\$ 23,120,785	26.4%
Local Tax Receipts	\$ 3,233,763	\$ 3,476,821	\$ 3,463,672	\$ 3,052,915	\$ 4,175,171	36.8%
State Tax Receipts	\$ 1,964,516	\$ 2,128,595	\$ 2,132,388	\$ 1,840,839	\$ 2,751,186	49.5%

- The Top Employers in Prince George County for 2022 were: the U.S. Department of Defense, Prince George County Public Schools, Delhaize America Distribution Center, Perdue Products, U.S. Department of Justice, Mitchco International INC, Standard Motor Products, County of Prince George, U.S. Department of Army and Air Force, and Service Center Metals. All of these companies employed 250+ people.

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



Month/Year	Prince George County Unemployment Rate	State Unemployment Rate	USA Unemployment Rate
January 2022	3.5%	2.9%	4.4%
February 2022	3.2%	2.7%	4.1%
March 2022	3.0%	2.7%	3.8%
April 2022	2.7%	2.4%	3.3%
May 2022	3.3%	2.9%	3.4%
June 2022	3.5%	2.9%	3.8%
July 2022	3.6%	3.0%	3.8%
August 2022	4.2%	3.3%	3.8%
September 2022	3.7%	3.0%	3.3%
October 2022	3.5%	2.9%	3.4%
November 2022	3.7%	3.0%	3.4%
December 2022	3.2%	2.6%	3.3%
January 2023	3.7%	3.3%	3.9%
February 2023	3.4%	2.9%	3.9%
March 2023	3.3%	2.8%	3.6%
April 2023	2.8%	2.5%	3.1%

Source: Virginia Employment Commission, Economic Information & Analytics, Local Area Unemployment Statistics

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 2023-24 Budget Plan*** is the original proposed budget issued by the school superintendent. This was presented to the School Board on February 16, 2023. 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 FY2024 budget. The introduced presented to the Board of Supervisors and to the public on March 14, 2023.
- ***Recommended Capital Improvement Program*** contains detailed information on proposed capital projects for both local government and schools. The CIP process was suspended again for FY2024 due to limited availability of funding for new projects (as identified during the FY2021 CIP process). A link to the FY2021 document was included County's Introduced Budget with some information on planned capital activities using PAYGO sources FY2024. The next general fund-supported borrowing is estimated to occur for FY2027 projects.

- 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 23, 2023.
- 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 CIP projects on May 23, 2023.
- The **School Board's Adopted Budget** is the final approved budget for the School Division. The School Board adopted its budget on March 6, 2023, making no adjustments to the Superintendent's proposed budget. Anticipated state revenues included in the adopted budget are forecasted using the General Assembly "Skinny Budget." The Virginia General Assembly could consider FY2024 budget amendments in late June. The School Board's adopted budget was incorporated into the County's adopted budget.
- It will be necessary to consider **budget amendments** following approval of FY2024 state budget amendments by the General Assembly. The Prince George County School Board and Prince George County Board of Supervisors will take needed actions to amend the FY2024 budget when state revenue and legislative actions are finalized.

Introduced Budget to Adopted Budget – Change Summary

The Board of Supervisors, County Administrator and key staff worked together to establish budget priorities for FY2024. The introduced budget was presented on March 14, 2023, and totaled \$155,626,978. General Fund revenue estimates were fine-tuned as 1) updated Public Service Tax assessed values became available and 2) staff recommended use of state revenue estimates to provide a mandated 5% increase, rather than a 7% (as approved in the state's "Skinny Budget"). The School division also reduced state revenue estimates using the approved "Skinny Budget." The adopted FY2024 budget totals \$154,639,306, and is \$987,672 (0.63%) less than the introduced budget.

Fund	Fund Description	Introduced FY2024 Budget	Adopted FY2024 Budget	Change Introduced to Adopted	Summary Description of Change Introduced to Adopted
0100	General Fund	72,374,569	72,720,355	345,786	See General Fund Summary
					Revision to Employee Compensation {7% to 5% - based on approved State "Skinny" Budget - Final State Budget approval by General Assembly Budget Pending}
0217	Community Corrections RCJA	1,235,051	1,215,587	(19,464)	
0218	Adult Education	994,777	994,777	-	No Change
0213	Tourism	800,000	800,000	-	No Change
0215	Economic Development	1,700,000	1,700,000	-	No Change
0220	Stormwater	480,000	480,000	-	No Change
0227	LOSAP (Volunteer Annuity)	181,500	181,500	-	No Change
0311	Capital Improvement Fund	1,860,352	1,316,978	(543,374)	Shifted \$543,374 General Fund Transfer to CIP for School Buses to Transfer for School Operations
0401	Debt Service Fund	8,912,840	8,912,840	-	No Change
					Updated Lower State Revenues of (\$1,323,337) {Governor's Proposed to approved "Skinny" Budget} and increased Local Transfer for Operations of \$939,374
0500	School Operating	78,770,080	78,386,117	(383,963)	
0510	School Grants	4,833,513	4,833,513	-	No Change
0520	School Textbooks	787,000	787,000	-	No Change
0540	School Nutrition	3,774,199	3,774,199	-	No Change
0600	Utilities Operating	7,797,631	7,797,631	-	No Change
0610	Utilities Replacement Reserves	546,000	546,000	-	No Change
0620	Utilities Capital	4,137,901	4,137,901	-	No Change
0960	Special Welfare	15,000	15,000	-	No Change
	Grand Total, All Funds	189,200,413	188,599,398	(601,015)	
					Increase in Transfer to Schools - \$396,000 (Public Service Tax Revenues); Decrease in Transfer to RCJA (\$9,343); Shift In \$543,374 Transfer for School Buses to Transfer to School Operations Net \$0
	Interfund Transfers	(33,573,435)	(33,960,092)	(386,657)	
	Total Budget, Net of Transfers	155,626,978	154,639,306	(987,672)	
			(987,672)	-0.63%	

General Fund Changes – Introduced to Adopted –

ITEM #	REVENUE / EXPENDITURE	CODE	Description	Revenue Change	Cumulative Revenues	Expenditure Change	Cumulative Expenditures
			General Fund Budget - FY2024 Introduced & Advertised	\$ 72,374,569		\$ 72,374,569	
			REVISIONS INTRODUCED TO REVISED FOR ADOPTION				
			RESOURCES [Revenues / Expenditure Changes]:				
1	REVENUE	311201	Public Service Tax Revenues - Increase in Revenue Estimates (Assessments performed by SCC)	396,000	\$ 72,770,569		
		323101; 323201; 323701;	State Compensation Board Revenues (Commonwealth's Atty; Sheriff; Clerk of Circuit Court; Treasurer; Commissioner of Revenue) - Reduction in State-				
2	REVENUE	323401; 323301	Supported Local Pay Increase 7% to 5%	(35,028)	\$ 72,735,541		
			Social Services Welfare Administration Revenues - Reduction in State-				
3	REVENUE	333504	Supported Local Pay Increase 7% to 5%	(13,922)	\$ 72,721,619		
			Virginia State Board of Elections Revenues - Reduction in State-Supported Local				
4	REVENUE	323602	Pay Increase 7% to 5%	(1,264)	\$ 72,720,355		
5	EXPENDITURE	0100-0917-49150	Increase in School Transfer from increased Public Service Tax Revenues			396,000	\$ 72,770,569
		Const Office Salaries					
6	EXPENDITURE	and Benefits	Reduction in pay increase for Comp Board Funded Positions - 7% to 5%			(33,346)	\$ 72,737,223
		0100-0701 Salaries and					
7	EXPENDITURE	Benefits	Reduction in pay increase for Social Services Employees - 7% to 5%			(38,632)	\$ 72,698,591
		0100-0901 Salaries and					
8	EXPENDITURE	Benefits	Reduction in pay increase for Registrar & Electoral Board - 7% to 5%			(2,445)	\$ 72,696,146
			Transfer to RCJA - Reduction in General Fund Transfer - Reduction in pay				
9	EXPENDITURE	0100-0917-49179	increase for RCJA employees - 7% to 5%			(9,343)	\$ 72,686,803
			Increase in Contribution to Crater Youth Care Commission (Introduced				
10	EXPENDITURE	0100-0907-47002	Contribution \$339,404 to \$339,551)			147	\$ 72,686,950
			Shift in Transfer to CIP for School Buses to Transfer to School Operations			(543,374)	\$ 72,143,576
11	EXPENDITURE	0100-0917-49172					
12	EXPENDITURE	0100-0917-49150	Shift in Transfer to CIP for School Buses to Transfer to School Operations			543,374	\$ 72,686,950
		0100-0100 & 0100-0101	Board Contracted Employee Pay Increases (Corresponding Decrease in				
13	EXPENDITURE	Salaries & Benefits	Contingency)			44,807	\$ 72,731,757
			withdrawn 5/2/23 memo received 5/9/23 - Corresponding increase in				
14	EXPENDITURE	0100-0101-45600	Contingency			(4,800)	\$ 72,726,957
			General Fund Contingency - Introduced to Revised - Increases - \$24,209 for				
			lowered state-supported local employee pay increase; \$9,343 for lowered				
			transfer to RCJA; \$4,800 for eliminated contribution for Med Flight; Decreases -				
			\$(147) for Increase Contribution to Crater Youth Care Commission; \$(44,807) for				
			Board Employee Pay Increases - Net Change \$(6,602) - Introduced Contingency				
15	EXPENDITURE	0100-0917-49199	\$150,748 for Adoption \$144,146			(6,602)	\$ 72,720,355
			SUBTOTAL CHANGES (INTRODUCED TO ADOPTED)	345,786		345,786	
			REVISED FY2024 BUDGET (GEN FUND) ADOPTED	72,720,355		72,720,355	

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 FY2023 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 01, 2022

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 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 23/24, the Board adopted the Real Estate, Personal Property and Machinery & Tools tax rates on April 25, 2023, and adopted the budget on May 23rd. The official appropriation of funds takes place prior to July 1 of each year and is scheduled to occur on June 13, 2023.

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 holding a public hearing during the meeting on the proposed amendment. Amendments of less than one percent of the total revenue, or which exceed \$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 those within the Capital Projects fund, and those specifically excluded by approved County appropriation resolutions.

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 2022 with initial data gathering for the General government department expenditures. Department budget requests were due to the Finance team on January 9. In January, the County Administrator, Deputy County Administrator, Finance, and other key staff began meeting with department heads to review their budget submissions.

Between mid-January and early February, the Finance Department staff reviewed department and agency requests and developed budget related inquiries and updated revenues. Finance and Administration staff held meetings with all departments to discuss their FY23/24 requests and those meetings were recorded to allow the Board of Supervisors to view videos of departmental and agency requests. Three pre-budget work sessions were held with the Board of Supervisors in February and March, and board members ranked requests and provided guidance on what initiatives to include in the County's Introduced FY23/24 budget. Requests and anticipated revenues were balanced, and staff prepared and the County Administrator presented the FY23/24 introduced budget on March 14, 2023.

After the introduced budget was presented, the Board held one work session on March 16 to authorize the advertisement of the tax rate, and an effective real estate tax increase caused by an increase in assessed real property values. Public hearings on the tax rates, and the effective real estate tax increase were held on April 25. The Board set the all tax rates on April 25. A public hearing was held on the FY2024 budget document on May 9 and the Board adopted the budget on May 25. Appropriation of the adopted budget is scheduled for June 13.

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 and land use management 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/EMS (which encompasses activities of all volunteer fire companies and rescue squads); and 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 in this functional area.

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, local Drug Court and transfers to other funds.

FUND STRUCTURE

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

There are three major types of funds:

1. GOVERNMENTAL FUND TYPES

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

- The General Fund accounts for all revenues and expenditures applicable to the general operations of the County that are not accounted for in other funds. The General Fund is the main operating account of the County and therefore, the largest of the governmental funds. This fund includes most traditional local government programs such as police, libraries, fire and rescue, parks, human services, etc. The General Fund also includes transfer payments to the School, County debt service, and capital improvement funds.
- The School Fund reflects revenues and expenditures related to the operation of the County's school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and transportation.
- Other School Funds (Self-Sustaining) are separate funds that are used for limited expenditures due to legal or regulatory provisions and are self-sustaining or self-supporting. These funds require minimal transfers from the General Fund and are primarily funded by federal and state categorical funds, fees, and grants. Examples of these funds are the Food Services Fund, School Textbook Fund and the Federal Programs Fund (formerly Title I Fund).
- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those dedicated to the General Fund) that are legally restricted to expenditures for specific purposes. Special Revenue Funds include Community Corrections, Adult Education, Tourism Fund, Economic Development Fund etc. New special revenue funds were established in FY21 and in FY22 to account for Federal CARES and American Recovery Plan Act (ARPA) funding activities. During FY23, Opioid Abatement and Local

Assistance and Tribal Consistency Funds were established to account for those new 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, the Stormwater Fund and Economic Development Fund.
- 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 collection of local Stormwater fees.

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 Annual Comprehensive Financial Report (ACFR) 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.
- The County's Self-Insured Health Insurance fund accounts for the collection of premiums and employer contributions and the payment of claims for employee health insurance activities. Employer health insurance contributions are budgeted within all funds which contain paid employees, and those contributions are transferred to the health fund to cover claims. This fund is reported in the Annual Comprehensive Financial Report (ACFR) but is not included in this document.

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 Annual Comprehensive Financial Report (ACFR), 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		
Administrtive 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)			
	LATCF (Federal Funding)			
	Opioid Settlement			
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				

The charts below outlines **how our funds relate to functional units and departments**. The majority of the County's day-to-day operations reside in the General Fund. The General Fund is depicted by itself due to the volume of functional areas and departments it encompasses. Other funds are shown on the following page.

The General Fund

Fund Type	Fund Name	Functional Area	Department
General	General (0100)	Administration	Board of Supervisors (0100) County Administration (0101) County Attorney (0102) Human Resources (0103)
		Constitutional Officers	Commissioner of the Revenue (0200) Treasurer (0201) Clerk of Circuit Court (0202) Sheriff (0203) Commonwealth's Attorney (0204)
		Community Development	Community Development & Code Compliance (0300) Planning (0301)
		Financial Services	Assessor (0401) Finance (0402) Information Technology (0403) County-Wide Information Technology (0405)
		Operations	County Garage (0502) Refuse Disposal (0503) General Properties (0504) Parks & Recreation (0505) County Engineering (0506)
		Public Safety	Police Department (0601) Animal Services and Adoption Center (0611) Law Enforcement Grants (0602) Emergency Communications Center (0603) Fire & EMS (0610) - Includes all Volunteer Fire Station Activities Emergency Management (0612) SAFER Grants (0613 & 0614)
		Social Services (Health & Welfare)	Welfare Administration (0701) Public Assistance (0702) Comprehensive Services Act (0703 & 0704) Tax Relief for the Elderly (0706)
		Non-Departmental	Registrar (0901) Circuit Court (0902) General District Court (0903) Magistrate (0904) Law Library (0905) Victim Witness (0906; 0921 & 0922) Board & Care of Prisoners (0907) Court Services (0908) Juvenile Services/Court Services Unit - VJCCCA (0909) Local Health Department (0910) District 19 Community Services Board (0911) Contributions to Colleges (0912) Regional Library (0913) James River Soil & Water Conservation District (0914) Resource Conservation & Development Council (0915) Cooperative Extension Office (0916) Other Functions & Transfers (0917) Farmer's Market (0918) Drug Treatment Court (0920)

Non-General Funds

Fund Type	Fund Name	Functional Area	Department
Special Revenue	Community Corrections (0217) Adult Education (0218) Economic Development (0215) Tourism (0213) Stormwater (0220) LOSAP (0227) CARES (0230) - Federal COVID ARPA (0231) - Federal COVID LATCF (0232) - Federal COVID Opioid Settlement (0235) Special Welfare (0960)	Public Safety Education Community Development Community Development Public Works Public Safety Multiple (Nature-Specific) Multiple (Nature-Specific) Multiple (Nature-Specific) Public Safety / Health & Welfare Social Services (Health & Welfare)	Community Corrections (2171 - 2179) Adult Education (2180 - 2186) Economic Development (2151) Tourism (2131) Stormwater (2121) LOSAP (2270) Non-Departmental Non-Departmental Non-Departmental Uses in Development Special Welfare (9000)
Debt Service Fund	General Debt Service School Debt Service Economic Development Debt Service Stormwater Debt Service	Non-Departmental Education - Debt Community Development Public Works	Multiple Departments (Project Specific) - (4000) Schools (4001) Econ Dev Debt (2152) Multiple Departments (Project Specific) - (4000)
Capital Projects Fund	Capital Improvement (0311)	Multiple / Various (Project-Specific)	Capital Improvement (Multi Year Fund) Project Specific
School	School Operating (0500)	Instruction Administration / Attendance & Health Transportation Operations & Maintenance Technology Capital Outlay School Contingencies Debt & Transfers	See School Budget for School and Department Level Information
	School Federal Programs (0510)	School Federal Programs	See School Budget for School and Department Level Information
	School Textbooks (0520)	School Textbooks	See School Budget for School and Department Level Information
	School Nutrition (0540)	School Nutrition	See School Budget for School and Department Level Information
Enterprise	Utilities - Operating (0600)	Public Works	Utilities & Engineering
	Utilities - Capital Outlay (0610)	Public Works - Capital Outlay	Non-Departmental - Public Utility Capital Outlay
	Utilities - Capital Project & Debt (0620)	Public Works - Debt Service	Non-Departmental - Debt Incurred for Public Utility

Which Funds are Major Funds?

Major Funds	Non-Major Funds
General Fund	Adult Education
ARPA (Federal Funding)	Asset Forfeiture
CARES (Federal Funding)	Community Corrections
Capital Projects Fund	Economic Development
School Operations	Tourism
School Federal Programs	LOSAP
Enterprise Fund - Water & Sewer Fund	Special Social Services
	LATCF (Federal Funding)
	Opioid Settlement
	School Nutrition (Cafeteria)
	School Textbook

The Health Insurance Internal Service Fund is not depicted above. CARES, ARPA, LATC, and Opioid Settlement funds are not included in the adopted budget. Those funds have been included in the amended budget as received. CARES funding was completely utilized in FY2022; ARPA funding use is ongoing (and will be through December 31, 2016); LATCF funding will be utilized in FY2024 towards the purchase of an integrated vehicle fuel management system; and the use of Opioid Settlement funding is being established by the Riverside Community Criminal Justice Board (RCCJB). The Prince George County Board of Supervisors and the Surry County Board of Supervisors approved an Agreement Regarding Opioid Settlement funds, and will pool Opioid Abatement Settlement funds to maximize community impact. Both localities are served by Riverside Criminal Justice Agency, and Prince George County will serve as the fiscal agent.

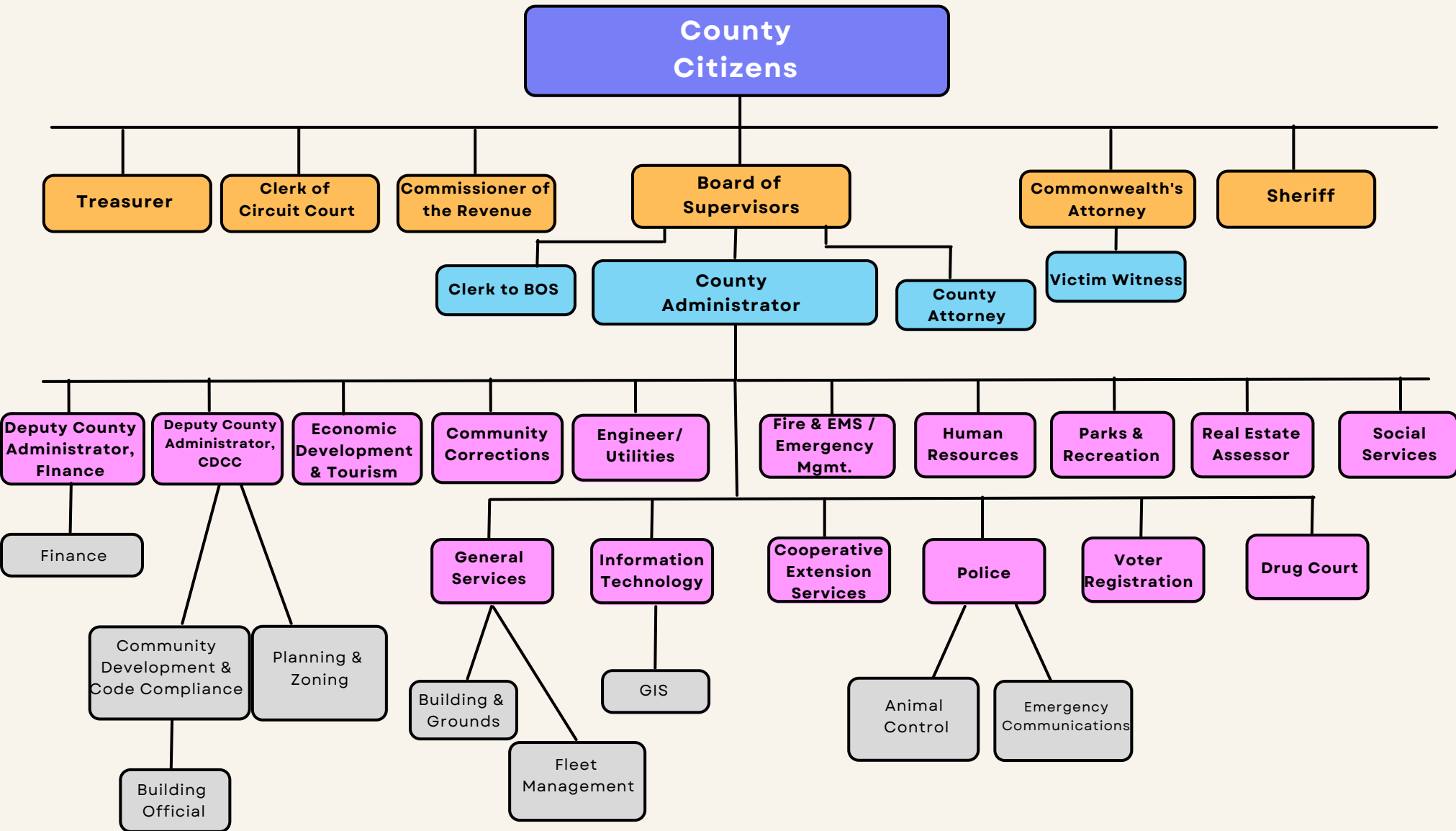
BASIS OF BUDGETING AND ACCOUNTING

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 Annual Comprehensive Financial Report (ACFR), 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). For budgeting, governmental funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Under the modified accrual basis of accounting, expenditures are payable within 60 days. Our proprietary fund (Utility Enterprise) uses the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All appropriations lapse at year-end, except for the Capital Projects Fund, or those appropriations whose original appropriation resolution contains language that they shall continue until fully expended.

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 2023-2024 OPERATING & CAPITAL BUDGET CALENDAR</h2>
	<p>August 2022</p> <p>No Activity *The normal Capital Improvement Plan process was suspended for FY2024 at the direction of The Board of Supervisors due to limited debt capacity</p>
P	<p>September 2022</p> <p>No Activity*</p>
	<p>October 2022</p> <p>No Activity*</p>
R I N C E G E O R G E	<p>November 2022</p> <p>Preliminary Overview of FY2024 General Fund Revenues provided to Board of Supervisors – affordability of mid-year FY2023 public safety salary increase request in FY2024</p>
	<p>December 2022 5</p> <p>Operating Budget memo and templates provided to Department Heads & Outside Organizations</p>
	<p>January 2023 9 17-31</p> <p>Department & Outside Organization Requests Due to Finance County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p>
	<p>February 2023 1-10</p> <p>County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p> <p>22</p> <p>Board Pre-Budget Work Session (Organization and Staffing Level Study Focus) – Managing Results</p> <p>13-21 25</p> <p>Budget Revenue and Expenditure Fine Tuning 2023 General Assembly Session Scheduled to End</p>
	<p>March 2023 2 7 14 (R) 16 30</p> <p>Board Pre-Budget Work Session (Revenue Focus) Board Pre-Budget Work Session Presentation of County's Introduced Budget Work Session - Grant Authority to Advertise Public Hearing on Tax Rates & and Any Effective RE Tax Increase (Increase in Assessed Values) Budget Work Session (if needed); cancelled</p>
	<p>April 2023 19 25 (R) 26</p> <p>Budget Work Session (if needed) Tax Rate Public Hearing & Adoption {Including any effective RE tax rate increase} Budget Public Hearing</p>
	<p>May 2023 3 9 (R) 23 (R)</p> <p>Budget Work Session (Final adjustments – General Assembly) Budget Public Hearing {Assurance on Local Transfer to Schools} Budget Adoption</p>

(R) – Regular Board of Supervisors' meeting date

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 23, 2023. Further details are discussed in the budget introduction – "Fund Structure."

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		
Administrative 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)			
	LATCF (Federal Funding)			
	Opioid Settlement			
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				

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

BUDGET-IN-BRIEF

Budget Highlights

The **Total Adopted** budget is \$154,639,306, (\$5,377,567), 3.36% less than the FY22/23 adopted budget.

- School Budget changes, including Adult Education, represent \$3,349,443; 62.29% of the decrease in the total budget. The majority of school reductions are related to the elimination of one-time state and federal funding for one-time capital projects budgeted in FY23, but not in FY24.
- The Utilities Budget, a self-sustaining proprietary fund, is decreasing by (\$5,115,786), 35.2% from the adopted FY23 budget. The Utilities budget calls for a 5% increase in both water and sewer rates for FY23/24, and results in an estimated \$232,130 increase in revenues. These rate increases were necessary to address inflationary operating increases, to address market regrades for existing personnel whose pay is below regional market averages, to add one full-time Utility Supervisor, and to adequately maintain existing infrastructure. The reduction in the total Utilities budget is caused by the elimination of use of one-time cash reserves for capital projects that were part of the FY22/23 budget and are not included in the FY23/24 budget.
- The General Fund budget totals \$72,720,355, which is an increase of \$3,768,868, 5.47% over the FY23 adopted General Fund budget. Net of transfers, the General Fund budget increase is \$3,041,606, 7.5%. General Fund transfers are increasing by \$727,262, 2.55% over FY23. General Fund revenue changes, initiatives and highlights are found on the following pages.
- There was an effective increase in the tax rate due to increases in real property assessed values for FY23/24. The “equalization” rate was \$0.77, and the increase in assessed values net of new construction and improvements was 6.3%. The Board of Supervisors adopted a Real Estate Tax rate of \$0.82 per \$100 of assessed value, which is the same as the rate approved for FY2023. The effective tax increase was 6.5%.

- The County has experienced growth in the assessed values of real property, like governments throughout the Commonwealth and nation. Vehicle values assessed in the spring of 2023 were 11% less than spring 2022 assessed values. Assessed values of Business Furniture and Fixtures (BFF) were 4% higher in the spring of 2023 when compared to the spring of 2022. The Real Estate, Mobile Home and Personal Property Tax Rates were maintained at FY22/23 levels. The following tax rates remain in effect for FY23/24 (same as in FY22/23):
 - Real Property & Mobile Home Rates - \$0.82 per \$100 of Assessed Value [no change]
 - Real Property Tax Rates adopted on April 25, 2023 impact billings due on December 5, 2023 and June 5, 2024;
 - Mobile Home Tax Rates adopted on April 25, 2023 impact billing due on June 5, 2024 (matches RE rate in effect on January 1 in the year billed).
 - Personal Property Tax Rate - \$3.90 per \$100 of Assessed Value [no change]; Personal Property Tax rate adopted on April 25, 2023 impacts billing due June 16, 2023
 - Machinery & Tools - \$1.25 per \$100 of Assessed Value [no change from FY23 rate]; Machinery & Tools Tax rate adopted on April 25, 2023 impacts billing due June 16, 2023
 - Motor Vehicle License Fee – ELIMINATED in FY23

The **General Fund** budget is \$72,720,355, which is \$3,768,868, 5.47%, greater than the FY22/23 adopted budget.

There is no planned use of General Fund Balance in the adopted FY23/24 budget. The board remains committed to no use of Fund Balance for operations.

See the following pages for a recap of major revenue and expenditure changes within the General Fund.

A recap of General Fund revenue changes is shown below.

MAJOR GENERAL FUND REVENUE CHANGES			
Revenue Type	Change from FY2023	% of Total Change	Notes
Real Estate Tax Revenue - Residential	\$ 1,143,841	30.35%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue from New Construction and Improvements	\$ 521,592	13.84%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Commercial Industrial	\$ 120,121	3.19%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Ag 20 > 100	\$ 68,165	1.81%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Ag > 100	\$ 58,283	1.55%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Real Estate Tax Revenue - Multi Family	\$ 16,998	0.45%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82
Delinquent Real Estate Tax Revenue	\$ -	0.00%	No Change
Personal Property Tax Revenue - Motor Vehicles (Personal and Business)	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Business Furniture & Fixtures	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Boats	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Personal Property Tax Revenue - Military Leased Vehicles	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Motor Vehicles - Volunteers	\$ -	0.00%	No Growth in Assessed Values at approved \$3.90 Personal Property Tax Rate
Delinquent Personal Property Tax Revenues	\$ (250,000)	-6.63%	Estimated reduction in collection of Delinquent PPT
Public Service Tax Revenue	\$ 407,628	10.82%	Growth in Assessed Values at approved Real Estate Tax Rate of \$0.82 (\$396,000 higher than Introduced Budget)
Interest Revenue	\$ 300,000	7.96%	Increase in interest rates
Social Services State & Federal Revenues w/ CSA	\$ 286,432	7.60%	Revenues are tied to certain specific increased expenditures; \$13,922 less than in introduced budget
Business, Professional & Occupational Licenses (BPOL)	\$ 194,000	5.15%	
Compensation Board & HB 599	\$ 181,496	4.82%	HB 599 (Police) based on FY2023 Award (FY2024 TBD); Final Compensation Board Revenues also TBD; Revenues are tied to certain specific increased expenditures; \$35,028 less than in introduced budget
Machinery & Tools Tax	\$ 175,697	4.66%	Industrial Expansion; net of reduction for estimated delinquent collections
Operation Ceasefire Grant	\$ 123,855	3.29%	New Award in FY2023
Permit & Planning Fees	\$ 108,400	2.88%	
School Resource Officer Grants	\$ 103,389	2.74%	New Award in FY2023
Transfer from Schools for Educational Children Services Act Expenditures	\$ 95,860	2.54%	Based on increased Education-related CSA Expenditures
Administrative Costs - Delinquent Taxes	\$ 70,000	1.86%	
Lodging Tax (General Fund Portion)	\$ 62,857	1.67%	
Recreation Fees	\$ 49,500	1.31%	Mainly results from cost increases for personalized football and cheer uniforms (higher fees will be charged for those sports)
Wireless PSAP Payments	\$ 35,000	0.93%	
State Department of Elections Recoveries	\$ 32,987	0.88%	Revenues are tied to certain specific increased expenditures; \$1,264 less than in introduced budget
Recovered Costs & Misc Fees	\$ 14,286	0.38%	Fort Lee, Farmer's Market, DMV Block Fees
EMS In-House Transport Fees	\$ 10,000	0.27%	
Mobile Home (Current and Delinquent)	\$ 6,152	0.16%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Federal Payment in Lieu of Taxes (PILT)	\$ 1,000	0.03%	
Local Sales & Use Taxes	\$ -	0.00%	No Anticipated Change in Local Sales and Use Tax Revenues
Recordation and Wills Tax	\$ -	0.00%	
State Communication Tax, Rolling Stock, Rental Auto Tax, and Mobile Home Titling Taxes	\$ (2,000)	-0.05%	
Reduction in Consumer Utility Taxes	\$ (5,000)	-0.13%	
Reduction in Victim Witness Grant	\$ (12,171)	-0.32%	Statewide Reduction in VOCA Funding
Reduction in Fines & Forfeitures	\$ (20,000)	-0.53%	
Elimination of Pass-Through Credit Card Convenience Fee	\$ (129,500)	-3.44%	Corresponding reduction of expenditures
Total Quantified	\$ 3,768,868		

A recap of major General Fund expenditure changes is shown below.

MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Change from FY2023	% of Total Change	Notes
Pay Increases for County Employees	\$ 1,354,351	35.94%	Step Increases for all eligible County Employees, mandated state pay increases and Market Regrades for positions below market in salary study (\$191,171 is offset by increases in state revenues)
Baseline Adjustment to Employee Personnel	\$ 988,238	26.22%	Accounting for Public Safety Increases that took effect 1/1/2023 and additions and reclassifications made during FY2023
Increase in Transfer to School Operating Fund (Updated - Based on increased Public Service Tax Revenues & Shift in \$543,374 Planned Transfer to CIP for School Buses to Transfer for School Operations)	\$ 939,374	24.92%	\$939,374 Higher than Introduced Budget - Schools provided with \$396,000 increase in Public Service Tax Revenues and shift in planned transfer to CIP for School Buses to Transfer for School Operations of \$543,374
Additional Employees	\$ 812,093	21.55%	9 General Fund Positions with focus on improved service delivery
New Transfer to Capital Improvement Fund for Fuel Focus	\$ 314,502	8.34%	Fuel Focus System
Increase for Additional Assistant CA (Operation Ceasefire)	\$ 123,855	3.29%	Grant-Funded
Increase for Comprehensive Plan Update and Ordinance Review	\$ 115,000	3.05%	CDCC
Increase for Additional SRO	\$ 103,389	2.74%	Grant-Funded
Increase in Children's Services Act Expenditures	\$ 101,157	2.68%	
Increase for Department Strategic Plans	\$ 100,000	2.65%	
Increase for Software Obligations	\$ 67,345	1.79%	
Increase for Office 365 Upgrade	\$ 64,800	1.72%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 60,328	1.60%	Revised from Introduced Budget
Increase in Vehicle Fuel Costs	\$ 57,500	1.53%	
Increase in Telephone Charges	\$ 52,050	1.38%	E-911 - Loss of VDEM E-911 Delta Funds
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 43,400	1.15%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Electrical Costs	\$ 41,450	1.10%	
Increase in Athletic Supplies	\$ 40,000	1.06%	Offset by Revenues (Registration Fees) for Football and Cheerleading
Increase for Vehicle Supplies	\$ 35,745	0.95%	
Increase for Various Supplies	\$ 26,794	0.71%	
Increase in Contribution to Appomattox Regional Library System	\$ 25,825	0.69%	
Increase in DMV Block Charges	\$ 23,000	0.61%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 21,749	0.58%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Increase in Contracted Services	\$ 21,184	0.56%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Crater Criminal Training Academy	\$ 17,680	0.47%	
Increase for NeoGov Learn	\$ 15,000	0.40%	Digital Training Platform
Increase for Training and Travel	\$ 14,177	0.38%	
Increase in Heating Fuel Costs	\$ 12,100	0.32%	
Increase in Contribution to Crater Youth Care Commission	\$ 9,467	0.25%	Increased by \$147 from Introduced Budget
Increase for BoardDocs	\$ 8,225	0.22%	
Increase in Postage Rates	\$ 7,832	0.21%	
Increase for Board Laptops	\$ 7,500	0.20%	related to BoardDocs transition
Increase in CSA Administrative Expenditures	\$ 6,362	0.17%	Required Increase; partially offset by increased state revenues
Increase in Farmers Market Costs	\$ 3,230	0.09%	
Increase in Repairs & Maintenance General Services	\$ 2,000	0.05%	
Net Change in Contributions to Other Agencies	\$ (174)	0.00%	
Reduction to Virginia Health Department	\$ (27,288)	-0.72%	
Elimination of Credit Card Convenience Fee Pass-through	\$ (129,500)	-3.44%	
Reduction in Radio System Maintenance (for one-year)	\$ (138,525)	-3.68%	L3Harris Contract Amendment 4
Reduction in General Fund Transfer to Debt Fund	\$ (215,000)	-5.70%	Debt Obligations and Reserves for Future Projects
Decrease in Riverside Regional Jail Contribution	\$ (339,258)	-9.00%	
Decrease in Transfer to Capital Improvement Fund for School Bus Purchases - Shifted Entire amount of \$543,374 to School Operations (hopefully, temporary until state budget approved)	\$ (437,091)	-11.60%	FY2023 Amount \$437,091; FY2024 Introduced Amount \$543,374; Shifted to Transfer for School Operations - State "Skinny" Budget
Decrease in General Fund Contingency	\$ (580,997)	-15.42%	
Total Quantified	\$ 3,768,868		

The adopted FY24 **School System** operating budget is \$78,386,117 with a local transfer in the amount of \$19,492,539 [\$19,303,344 for operations; \$189,195 for the textbook fund]. The approved transfer amount of \$19,492,539 is \$971,338 higher than the \$18,521,201 transfer calculated in accordance with the modified Revenue Sharing Calculation approved by the Board of Supervisors in August of 2019. The Board of Supervisors provided increased Public Service tax revenues of \$396,000 to the School Division, and a capital transfer of \$543,374 planned in the introduced budget for school buses was shifted to school operations. These actions were taken to assist in providing school employees with a 5% pay increase. If final FY 2024 General Assembly actions provide additional state funding for schools, the County and School Division hope to restore the transfer for bus purchases through a budget amendment. The School System Federal Programs, Textbook, and School Nutrition budgets are \$4,833,513, \$787,000, \$3,774,199 respectively. The School System's total budget of \$87,780,829, and is lower than the adopted FY23 budget by \$3,369,505, 3.7% due mainly to the elimination of one-time state construction funding and one-time federal funding earmarked for school capital improvements. More information regarding the details of the school division budget can be found on the school division website at <https://www.pgs.k12.va.us/apps/pages/budget>.

The **Utilities** budget is \$12,481,532, \$4,818,087 less than the FY22/23 adopted budget; net of inter-fund transfers, the Utilities budget is \$9,412,631, \$5,115,786 less than FY22/23. There were approved increases in both the water and sewer rates for FY2024 of 5%. Eliminated is leveraging \$6.2 million in Utilities cash reserves to complete capital maintenance projects that were approved in FY23. Those approved FY23 projects will continue until complete, and will require re-appropriation action in FY24.

FY23 projects continuing in FY24 are:

- ▶ **New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection –** Status: Awarded to Perkinson Construction - \$1,287,023 [\$1,287,023; Funding Source: ARPA Funding]; estimated completion date November 2023.
- ▶ **Water Line Expansion to Route 10 –** Status: Awarded to Walter C. Via - \$5,281,570 [Funding Sources: \$3.2M Federal EPA Community Grant championed by the late Congressman McEachin; \$1,281,570 in ARPA Funding; and \$800,000 local match using Utility cash reserves]; estimated completion date October 2024.
- ▶ **New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System –** Status: In Design [Estimated Cost \$2.8M – Funding Source: ARPA funding or funding from another federal source]; estimated completion date June 2024.
- ▶ **New River Road Tank and Booster Station –** Status: In Design [\$6.1M Estimated Cost – Funding Source: Utilities Cash Reserves]; project in design with an estimated construction completion date of April 2025.
- ▶ **New Tank and Booster Station in the Route 156 area near Hopewell –** Status: In Design [Estimated Cost TBD; no funding source identified].

The County is using \$600,000 in ARPA funding for rehabilitations of Sewer Pump Stations 9 and 10 at \$300,000 each. Pumps for these rehabilitation projects have been ordered, and are tentatively expected in July of 2023.

The adopted budget calls for leveraging the issuance of approximately \$1.5M in debt in FY 2024 to complete improvements at Route 301 / Exit 45, and the Tourism Fund will support repayment of this debt. A **Blackwater regional interceptor & sewer facilities and a new 3 MGD wastewater pump station & force main** are being planned, and will call for the issuance of \$28.3 million in debt in FY 2025 to complete, and Utilities revenues will repay this debt. The adopted FY24 budget includes \$1,858,910 for professional engineering services to move forward with large utility projects and / or provide required local matches on any projects approved for federal funding.

Capital Improvement Fund - Due to limited debt capacity, the Board suspended the formal **Capital Improvement Plan** (CIP) process again for FY2024. The adopted budget does not include any new capital projects that require debt issuance to be repaid by using General Fund sources. The County is currently engaged in a **Courtroom Renovation**, scheduled to begin in September of 2023, and has opted to use accumulated fund balance to “cash fund” this project. **Jefferson Park Fire station renovations and electrical upgrades at the Prince George Emergency Crew building** are in the works using repurposed Series 2019 bond proceeds originally borrowed to construct a new Jefferson Park Fire Station. An additional **Convenience Station was in planning** using pay-as-you-go funding with General Fund, Fund Balance as the funding source. The Board of Supervisors tabled this project on May 23 due to higher than anticipated cost estimates, and public concerns over the selected station location.

The adopted FY2024 budget reflects a \$450,000 general fund transfer to the Capital Improvement Fund to purchase **County and public safety vehicles**. The County will not issue debt for these purchases as in prior years. The FY2024 introduced budget contained a \$543,374 general fund transfer to the Capital Improvement Fund to purchase **school buses** that was shifted to a transfer for school operations in the FY2024 adopted budget to assist in providing school employees with a 5% pay increase. If final FY2024 General Assembly actions provide additional state funding for schools, the County and School Division hope to restore the transfer for bus purchases through a budget amendment.

The FY2024 budget reflects a \$314,502 general fund transfer to the Capital Improvement Fund to purchase **Fuel Focus**, an integrated vehicle fuel and operational management system. The County will use \$100,000 in Local Assistance and Tribal Consistency Funds (LATFC) to offset a portion of the total cost of this purchase, estimated at \$414,502.

The following table provides a recap of non-General Fund budget activities and changes in those budgets between FY2024 and FY2023.

OTHER NON-GENERAL FUNDS					
Fund Description	Source	Use	FY2023 Adopted Budget	FY2024 Budget for Adoption	Change
Economic Development	Meals Tax	Salaries & Benefits for 4 FT employees; debt service for Crosspointe Centre improvements; Contributions to JTCC and RBC [pay improvements (step increases and market regrades)]	1,400,000	1,700,000	300,000
Tourism	Lodging Tax	7.5% Contribution to Regional Heritage Center; PART, HPG Chamber & FOLAR; covers a small portion of salaries and benefits for 3 Parks & Recreation employees whose duties are in part Sports Tourism Activities; [pay improvements (step increases and market regrades) included]	642,857	800,000	157,143
Community Corrections	State Grant Funding + Local Support from served localities	Pretrial & Probation Services for offenders and defendants; serves PG, Hopewell and Surry; Salaries and Benefits for 11 FT employees; [pay improvements (step increases and market regrades and 1 reclassification) included]; reduction of reliance on fund balance (\$90,000 to \$25,000); \$19,464 less than Introduced FY2024 Budget - State Pay Increase change 7% to 5%	1,113,372	1,215,587	102,215
LOSAP	General Fund Contribution (\$141,000) and Investment Earnings	Annuity Program for Volunteers	181,500	181,500	-
Stormwater	Stormwater Fees (established 3/25/2014)	Capital Projects - borrowing every 5 years; Reduced based on historical actual stormwater fee collections	490,000	480,000	(10,000)
Adult Education	State / Federal Funding + Local Support from served localities	Adult Education Programs [Fiscal Agent only; no overall impact on County's budget]	974,715	994,777	20,062
Utilities	Water & Sewer Fees; Self-supporting Enterprise Fund	Operations & capital maintenance; 16 Full-Time positions and 1 new full-time position; [pay improvements (step increases and market regrades) included]; FY2024 adopted budget is less due to the elimination of large capital projects that utilized cash reserves in FY2023 (\$6 Million). The FY2024 budget includes a professional service increase for large ongoing capital Utility Projects as well as annual payment for AMI Radio Meter Read system.	14,528,419	9,412,631	(5,115,787)
Debt Service Fund	Transfers from General Fund, Economic Development Fund and Stormwater Fund	Debt Activities - County (including Stormwater), School and Economic Development; The General Fund Transfer has been lowered by \$215,000 to account for cash funding of County vehicles and School buses.	9,130,815	8,912,840	(217,975)
Capital Improvement Fund	Transfer from General Fund [No Borrowing]	County Vehicle Purchases; School Bus Purchases; capital transfer for Fire & EMS Apparatus and Equipment in accordance with County Ordinances 74-4 and 74-6; New in FY2024 Introduced budget is a \$314,502 transfer to purchase the Fleet Focus System to improve vehicle fuel accountability. Shift in \$543,374 Transfer for Buses to School Operations (consensus pending)	1,374,418	1,316,978	(57,440)
Special Welfare Fund	Funds Taken into Social Services Department that are not allocated through State, Federal and Local appropriation	Supports Social Services - Special Welfare Activities not included in allocated funds - No change FY2023 to FY2024	15,000	15,000	-
School Operating Fund	State, Federal, Local	General School Operations - reduction created by elimination of one-time funding designated for school capital initiatives; Incorporated - Increase in County General Fund Transfer of \$396,000 (from higher Public Service Taxes); Shift in \$543,374 Transfer for Buses to School Operations (consensus pending); reduction in School Operating Contingency of \$706,307 (from \$1,091,015 to \$384,708)	78,875,709	78,386,117	(489,592)
School Grant Fund	Federal Grants	Grant specific expenditures; Significant reduction due to elimination of one-time federal funding earmarked for school capital improvement projects	8,118,589	4,833,513	(3,285,076)
School Textbook Fund	State and Local	Student Textbooks	787,000	787,000	-
School Nutrition Fund	State, Federal and Customer Collections	School Nutrition Activities	3,369,036	3,774,199	405,163

BUDGET OVERVIEW

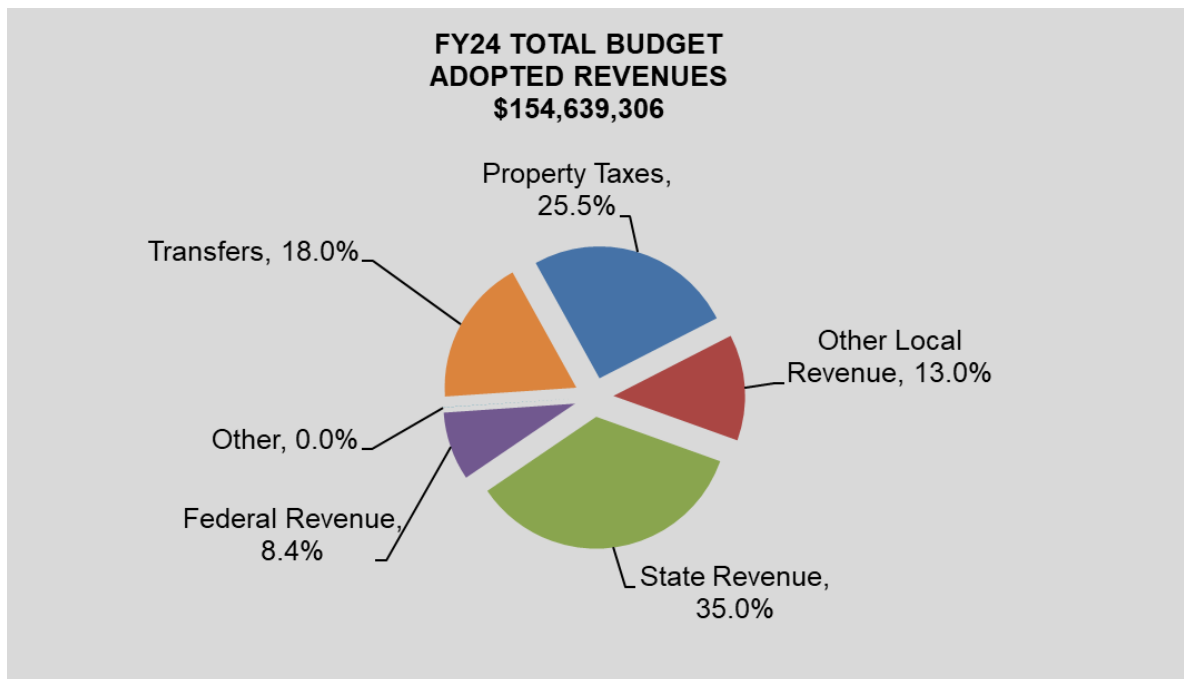
ALL FUNDS:

The County's adopted Fiscal Year 2024 combined capital and operating budget totals \$154,639,306, 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

FY23/24 TOTAL BUDGET

ADOPTED REVENUES

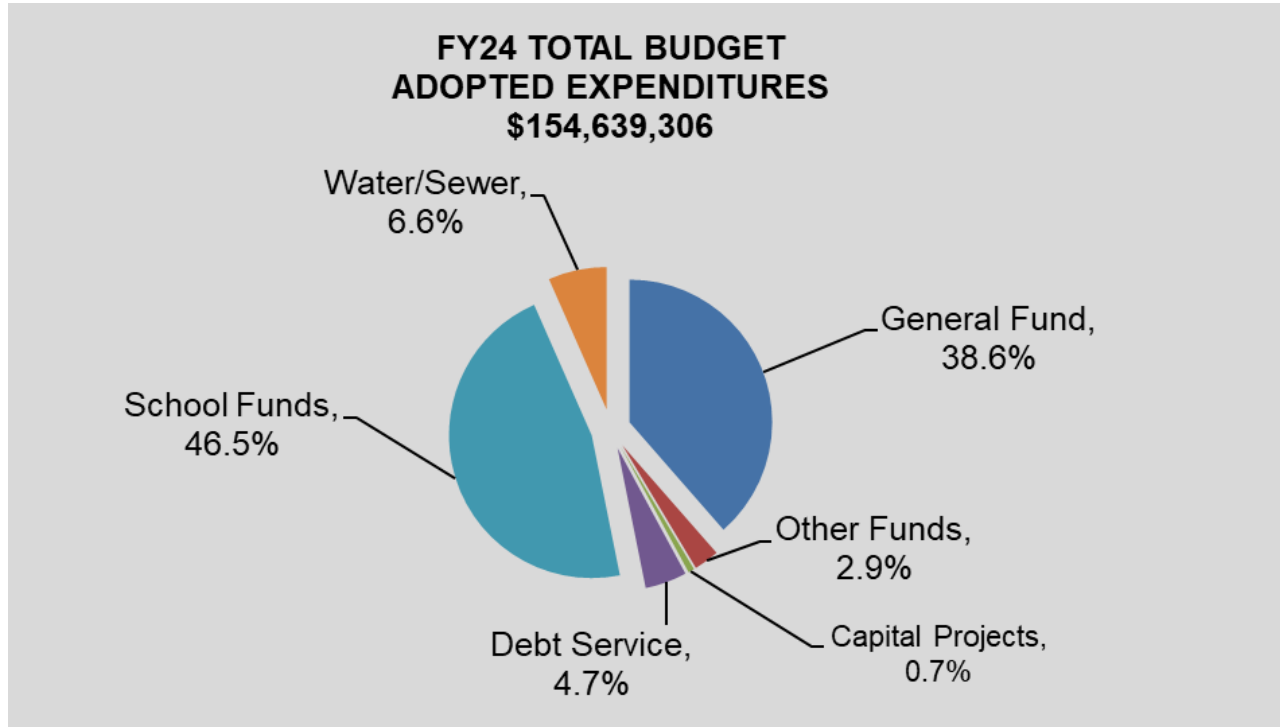


	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 ADOPTED
Property Taxes	\$ 36,625,688	\$ 37,915,650	\$ 40,281,073	\$ 43,769,979	\$ 45,807,124	\$ 48,145,601
Other Local Revenue	\$ 22,674,098	\$ 21,556,313	\$ 22,137,789	\$ 23,293,545	\$ 23,288,313	\$ 24,518,422
State Revenue	\$ 53,413,094	\$ 55,418,552	\$ 57,102,247	\$ 59,324,238	\$ 65,931,133	\$ 66,074,630
Federal Revenue	\$ 11,860,386	\$ 11,906,364	\$ 20,424,757	\$ 18,631,323	\$ 18,339,897	\$ 15,850,852
Other	\$ 28,740,863	\$ 28,036,230	\$ 71,474,643	\$ 32,557,750	\$ 39,357,652	\$ 34,009,893
Bond Proceeds	\$ 9,450,000	\$ 9,395,000	\$ 32,111,116	\$ 4,695,000	\$ -	\$ -
<i>Less Transfers</i>	\$ (28,662,184)	\$ (27,449,246)	\$ (29,471,623)	\$ (32,403,824)	\$ (32,707,246)	\$ (33,960,092)
Total, All Funds	\$ 134,101,945	\$136,778,863	\$214,060,003	\$149,868,011	\$ 160,016,873	\$ 154,639,306

TOTAL COUNTY EXPENDITURES

FY23/24 TOTAL BUDGET

ADOPTED EXPENDITURES



	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 ADOPTED
General Fund	\$ 56,487,416	\$ 57,415,655	\$ 60,041,843	\$ 63,920,839	\$ 68,951,487	\$ 72,720,355
School Funds	\$ 69,421,950	\$ 70,440,461	\$ 73,576,297	\$ 79,850,070	\$ 91,150,334	\$ 87,780,829
Capital Projects	\$ 6,866,801	\$ 10,572,965	\$ 10,897,557	\$ 35,095,089	\$ 1,374,418	\$ 1,316,978
Debt Service	\$ 8,018,669	\$ 7,937,836	\$ 49,764,166	\$ 7,320,259	\$ 9,130,815	\$ 8,912,840
Water/Sewer	\$ 7,301,090	\$ 7,251,093	\$ 7,589,713	\$ 8,113,879	\$ 17,299,621	\$ 12,481,532
Other Funds	\$ 4,938,464	\$ 5,333,055	\$ 10,881,264	\$ 4,815,450	\$ 4,817,444	\$ 5,386,864
Less Transfers	\$ (28,662,184)	\$ (27,449,246)	\$ (29,471,622)	\$ (32,403,824)	\$ (32,707,246)	\$ (33,960,092)
Total, All Funds	\$ 124,372,207	\$131,501,819	\$183,279,217	\$166,711,762	\$ 160,016,873	\$ 154,639,306

REVENUES AND EXPENDITURES BY FUND & CATEGORY – FY2024

A matrix of the County's adopted FY2024 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	\$ 48,145,601	\$0	\$0	\$0	\$0	\$0	\$48,145,601
Local Collections & Taxes	11,175,095	3,651,497	1,739,000	-	-	7,952,830	24,518,422
State Funds	10,623,115	952,525	54,498,990	-	-	-	66,074,630
Federal Funds	2,086,005	414,547	12,050,300	-	-	1,300,000	15,850,852
Debt Proceeds	-	-	-	-	-	-	-
Transfers from General Fund	-	343,295	19,492,539	1,316,978	8,115,740	-	29,268,552
Transfers from Other Funds	690,539	-	-	-	797,100	3,203,901	4,691,540
Use of Fund Balance	-	25,000	-	-	-	24,801	49,801
Other	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 72,720,355	\$ 5,386,864	\$ 87,780,829	\$ 1,316,978	\$ 8,912,840	\$ 12,481,532	\$ 188,599,398
TRANSFERS IN	\$ 690,539	\$ 343,295	\$ 19,492,539	\$ 1,316,978	\$ 8,912,840	\$ 3,203,901	\$ 33,960,092
TOTAL REVENUES NET OF TRANSFERS IN	\$ 72,029,816	\$ 5,043,569	\$ 68,288,290	\$ -	\$ -	\$ 9,277,631	\$ 154,639,306

Expenditure Type	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL
Wages & Benefits	\$ 29,310,859	\$ 2,545,521	\$ 70,304,254			\$ 1,606,490	\$103,767,124
Purchased & Internal Services	4,756,398	321,833	2,747,503		5,500	3,987,045	11,818,279
Utilities & Communications	1,410,970	32,325	2,868,340			156,100	4,467,735
Insurance	232,361	1,098	197,195			14,500	445,154
Leases/Rentals	186,543	68,361	189,000			60,155	504,059
Travel & Training	223,529	104,779	316,736			5,000	650,044
Contributions to Other Entities	1,134,176	822,684	-			-	1,956,860
Materials/Supplies/Miscellaneous	2,035,039	138,858	4,749,952			449,350	7,373,199
Payment to Joint Operations	127,498	-	803,421			-	930,919
Capital Outlay	513,871	110,000	4,429,181	1,316,978		1,810,000	8,180,030
Public Assistance	3,336,406	15,000	-			-	3,351,406
Transfers, Debt Payments & Debt Reserves	29,268,552	932,100	690,539		8,907,340	4,367,892	44,166,423
Contingencies	184,153	294,305	484,708			25,000	988,166
TOTAL EXPENDITURES	\$72,720,355	\$5,386,864	\$87,780,829	\$1,316,978	\$8,912,840	\$12,481,532	\$188,599,398
TRANSFERS OUT	\$29,268,552	\$932,100	\$690,539	\$0	\$0	\$ 3,068,901	\$33,960,092
TOTAL EXPENDITURES NET OF TRANSFERS OUT	\$43,451,803	\$4,454,764	\$87,090,290	\$1,316,978	\$8,912,840	\$9,412,631	\$154,639,306

Special Revenue Funds include Community Corrections (RCJA), Adult Education, Length of Service Award Program (LOSAP) Volunteer Annuity Program, Tourism, Economic Development, Stormwater and Special Welfare funds. School Funds include School Operating, Textbook, Federal Grants and School Nutrition funds.

TOTAL REVENUES & EXPENDITURES BY SOURCE AND TYPE – MULTI-YEAR

Revenue Source	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Property Taxes	\$40,281,073	\$43,769,979	\$45,807,124	\$48,145,601
Local Collections & Taxes	22,137,789	23,293,545	23,285,900	24,518,422
State Funds	57,102,247	59,324,238	65,931,133	66,074,630
Federal Funds	20,424,757	18,631,323	18,339,897	15,850,852
Debt Proceeds	32,111,116	4,695,000	-	-
Transfers from General Fund	25,647,738	28,265,909	28,541,290	29,268,552
Transfers from Other Funds	3,823,884	4,137,915	4,165,956	4,691,540
Use of Fund Balance	-	-	6,650,406	49,801
Other	42,003,020	153,926	2,413	-
TOTAL REVENUES	\$ 243,531,624	\$ 182,271,835	\$ 192,724,119	\$ 188,599,398
TRANSFERS IN	\$ 29,471,623	\$ 32,403,824	\$ 32,707,246	\$ 33,960,092
TOTAL REVENUES NET OF TRANSFERS IN	\$ 214,060,001	\$ 149,868,011	\$ 160,016,873	\$ 154,639,306

Expenditure Type	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Wages & Benefits	\$83,718,758	\$87,685,007	\$98,463,435	\$103,767,124
Purchased & Internal Services	9,366,086	10,324,865	11,043,513	11,818,279
Utilities & Communications	3,322,512	3,704,601	3,387,232	4,467,735
Insurance	463,642	500,244	516,240	445,154
Leases/Rentals	407,772	482,940	428,905	504,059
Travel & Training	312,575	349,042	605,473	650,044
Contributions to Other Entities	3,998,816	1,517,147	1,549,798	1,956,860
Materials/Supplies/Miscellaneous	6,842,059	7,804,289	7,557,348	7,373,199
Payment to Joint Operations	872,916	844,370	909,671	930,919
Capital Outlay	18,855,716	42,015,548	17,571,220	8,180,030
Public Assistance	3,687,115	3,096,975	3,249,249	3,351,406
Transfers, Debt Payments & Debt Reserves	80,886,099	40,781,884	44,084,792	44,166,423
Contingencies	16,775	8,675	3,357,243	988,166
TOTAL EXPENDITURES	\$212,750,840	\$199,115,587	\$192,724,119	\$188,599,398
TRANSFERS OUT	\$29,471,622	\$32,403,824	\$32,707,246	\$33,960,092
TOTAL EXPENDITURES NET OF TRANSFERS OUT	\$183,279,218	\$166,711,763	\$160,016,873	\$154,639,306

BUDGET TRENDS BY FUND – MULTI-YEAR

The County's total adopted budget has grown from \$126,187,774 in FY2021 to \$154,639,306 in FY2024, or by \$28,451,532 (22.6%). A chart on the next page provides a budget summary by Fund for this four-year period.

Growth in the School Budget (all school funds) represents \$16,057,761 of the \$28.5 million change in the total budget (or 56%) of the growth in the total budget between FY2021 and FY2024. School personnel can be contacted for an overview of growth in the School budget between FY21 and FY24.

Growth in the Utilities (Water & Sewer) Fund represents \$3,979,019 of the \$28.5 million change in the total budget between FY21 and FY24. The increases within the Utilities Fund budget are attributable to increased spending for capital expansion and maintenance projects, inflationary increases in contracted services to ARWA, SCWA and Petersburg, and compensation improvements to Utilities employees and the addition of two full-time employees between FY21 and FY24.

The General Fund grew from \$60,271,416 to \$72,720,355 or by \$12,448,939 (20.7%) between FY2021 and FY2024. See summary below and the blue-shaded chart on the following pages for more information.

- Between FY2021 and FY2024, the **Public Safety** operating budget increased by over **\$3.7 million**, demonstrating the Board's commitment to improving pay for first responders and by adding 11.5 employees, 2 Police Officers, 9 Fire Medics, and 0.5 Emergency Management Coordinator (converted from part-time to full-time status) between FY2021 and FY2024. Public Safety positions have been added to improve service delivery and emergency response times.
- The General Fund **transfer to Schools increased by \$2,803,704** between FY2021 and FY2024. The transfer is typically based on a revenue sharing formula that transfers for school operations, a percentage of the County's budgeted real property tax revenue, personal property tax revenue (with PPTRA), sales tax revenue and consumer utility tax revenue. The school population has been declining amidst County population growth and the total percentage transferred to schools has been adjusted downward because of smaller school enrollment to County population ratio. The Board of Supervisors provided \$971,338 above the calculated local transfer for FY2024, \$543,374 of which was originally intended for school bus purchases. FY2024 State budget amendments had not been finalized at the time of budget adoption, and the school division has requested that if state revenues improve, they would like \$543,374 in funding for school buses restored.

- **Social Services Operations increased by \$1,572,122** between FY2021 and FY2024 due to increases for Children’s Services Act expenditures for educational and foster care services, and due to increases in operating costs, additional personnel (+5.5 FTE), and mandated and market pay improvements. Additional personnel have been added to address workload strain and staffing caseloads that are well above market averages.
- The General Fund **transfer to the Capital Improvement Program (CIP) Fund increased by \$1,241,245** between FY2021 and FY2024 chiefly due to
 - “Cash Funding” amount necessary to purchase county vehicles (previously borrowed funds); this cash funding continued in FY2024.
 - Transferring required resources to meet the Board’s commitment to Fire Apparatus and Fire / EMS Equipment through County Ordinances 74-4 and 74-6 which devote \$0.03 of Real Property tax revenues to these purchases
 - For FY2024, a \$314,502 transfer is budgeted to purchase an integrated vehicle fuel management system

Budget Trends Multi-Year View

BUDGET SUMMARY ALL FUNDS FY2021 TO FY2024									
Fund	Fund Description	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Adopted FY2024 Budget	Change FY2023 to FY2024	Change FY2021 to FY2024	% Change FY2021 to FY2024	Summary Description of Budget Changes
0100	General Fund	60,271,416	62,590,694	68,951,487	72,720,355	3,768,868	12,448,939	20.7%	Increases attributable to increase General Fund Transfers to School Operations, Debt Service, Community Corrections and for Capital Purchases (Vehicles, Fire Apparatus and Equipment) and operational increases - see more General Fund details below.
0217	Community Corrections RCJA	1,082,693	1,060,619	1,113,372	1,215,587	102,215	132,894	12.3%	Increase attributable to improvements in employee compensation and benefits; some operating increases, net of reduction of 1 FTE
0218	Adult Education	996,046	990,115	974,715	994,777	20,062	(1,269)	-0.1%	Changes based on estimated state, federal and local revenue sources and grant requirements
0213	Tourism	271,319	540,411	642,857	800,000	157,143	528,681	194.9%	Increase attributable to rebound of lodging tax following COVID-19 impacts; FY2024 supports a transfer to Utilities to cover debt service related to water system improvements at Route 301 / Exit 45. Expenditure increases are attributable to increased sports tourism activities, increased contributions to Petersburg Area Regional Tourism (PART) and FOLAR; new welcome sign and kayak rental programs, and Master Plan development.
0215	Economic Development	1,040,000	1,286,614	1,400,000	1,700,000	300,000	660,000	63.5%	Increased meals tax collections based on new restaurants and rebounds following COVID-19 impacts; Increase in expenditures attributable to increased Machinery & Tools Tax Rebates to qualifying businesses, Broadband initiatives, expanded professional services for Economic Development engineering studies, step and market increases for employees, and the addition of 1 FTE (FY21 to FY24).
0220	Stormwater	490,000	490,000	490,000	480,000	(10,000)	(10,000)	-2.0%	Minimal Change; covers Stormwater project debt service payment and small contingency
0227	LOSAP (Volunteer Annuity)	181,500	181,500	181,500	181,500	-	-	0.0%	No Change
0311	Capital Improvement Fund	887,733	1,080,667	1,374,418	1,316,978	(57,440)	429,245	48.4%	Updated transfer to capital for devoted Fire Apparatus and Fire Equipment - based on higher RE tax revenues; School Bus purchases added to CIP budget in FY2021 (removed for FY2024); for FY2024 planned purchase of an integrated vehicle fuel management system
0401	Debt Service Fund	9,633,057	9,127,376	9,130,815	8,912,840	(217,975)	(720,217)	-7.5%	Decrease attributable to changes in debt obligations for County and Schools. Decrease attributable to savings realized from a December 2020 refunding (refinancing) at lower interest rates, and the payment of outstanding obligations. Reserves for future obligations reduced in FY2024 due to the cash funding of County vehicles and school buses (not borrowing).

Continued on next page.

Budget Trends Multi-Year View (Continued)

BUDGET SUMMARY ALL FUNDS FY2021 TO FY2024									
Fund	Fund Description	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Adopted FY2024 Budget	Change FY2023 to FY2024	Change FY2021 to FY2024	% Change FY2021 to FY2024	Summary Description of Budget Changes
0500	School Operating	65,627,488	71,193,203	78,875,709	78,386,117	(489,592)	12,758,629	19.4%	School Budget details can be reviewed by contacting school personnel. Increases attributable to improvements in employee compensation and increased benefit rates; additional employees; increases in contracted services and operating costs, and reductions for previous one-time funding for school capital improvements.
0510	School Grants	2,265,345	2,613,396	8,118,589	4,833,513	(3,285,076)	2,568,168	113.4%	School Budget details can be reviewed by contacting school personnel. Increases for one-time ARPA funding for capital improvements
0520	School Textbooks	662,283	641,518	787,000	787,000	-	124,717	18.8%	School Budget details can be reviewed by contacting school personnel. This fund's budget is based on anticipated state funding plus local match.
0540	School Nutrition	3,167,952	3,222,798	3,369,036	3,774,199	405,163	606,247	19.1%	School Budget details can be reviewed by contacting school personnel. Modest increase attributable to improvements in employee compensation and operating costs (food and services)
0600	Utilities Operating	6,495,000	6,602,337	7,755,123	7,797,631	42,508	1,302,631	20.1%	Increase attributable to larger transfer from fund reserves for capital and operating needs, increases in contracted services through ARWA, SCWA and Petersburg, as well as improvements in employee compensation and increased benefit costs, as well as an increase of 2 FTE FY21 to FY24.
0610	Utilities Replacement Reserves	384,000	705,500	565,354	546,000	(19,354)	162,000	42.2%	Increase attributable to water and sewer improvements and water meter replacements
0620	Utilities Capital	1,623,513	1,568,513	8,979,144	4,137,901	(4,841,243)	2,514,388	131.9%	Increase attributable to use of reserves for needed capital expansion projects (water facility improvements) as well as professional services related to design of capital projects.
0960	Special Welfare	15,000	15,000	15,000	15,000	-	-	0.0%	No Change
	Grand Total, All Funds	155,094,345	163,910,261	192,724,119	188,599,398	(4,124,721)	33,505,053	21.60%	
	Interfund Transfers	(28,906,571)	(29,450,096)	(32,707,246)	(33,960,092)	(1,252,846)	(5,053,521)		
	Total Budget, Net of Transfers	126,187,774	134,460,165	160,016,873	154,639,306	(5,377,567)	28,451,532	22.55%	

General Fund Budget Trends – Multi-Year View

GENERAL FUND BUDGET SUMMARY FY2021 TO FY2024								
General Fund Trends	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Adopted FY2024 Budget	Change FY2023 to FY2024	Change FY2021 to FY2024	% Change FY2021 to FY2024	Change Description
Transfer to School Operations & Textbook Fund	16,688,835	17,056,643	18,553,165	19,492,539	939,374	2,803,704	16.8%	Increased per Revenue Sharing Formula (% of RE, PPT, Consumer Utility taxes adjusted for enrollment to population), and for FY2024 an additional local increase was provided to assist in providing school employees a 5% pay increase
Transfer for Debt & Debt Reserves	8,527,980	8,330,740	8,330,740	8,115,740	(215,000)	(412,240)	-4.8%	Decreased to reflect cash funding of County vehicles and school buses (not borrowing funds), and due to debt retirements and savings realized during a December 2020 bond refunding (refinancing)
Transfer to CIP	75,733	269,667	1,374,418	1,316,978	(57,440)	1,241,245	1639.0%	Cash funding of vehicles in FY2023 & FY2024 (rather than borrowing) and commitment to Fire Apparatus and Equipment per County Ordinances 74-4 and 74-6; Increase of \$314,502 for purchase of integrated vehicle fuel management system, net of decrease in transfer to purchase school buses (capital transfer shifted to school operations)
Transfer to RCJA	62,986	69,131	141,967	202,295	60,328	139,309	221.2%	Diminished reliance on accumulated reserves in FY2024 and market and mandated pay increases.
Contingency	343,999	360,322	725,143	144,146	(580,997)	(199,853)	-58.1%	Less funding available for Contingency (uncommitted General Fund Revenues)
Riverside Regional Jail Contribution	2,188,680	2,238,443	2,679,258	2,340,000	(339,258)	151,320	6.9%	Growth in average daily membership and per diem rate (\$46 in FY20 to \$52 in FY24) coupled with a drop in census in FY23 and projected census for FY24.
Crater Detention	321,027	338,825	330,084	339,551	9,467	18,524	5.8%	Minimal increase based on calculated increase by Crater Detention and proportionate Prince George County share.
Public Safety Operations (Police & Fire/EMS)	12,666,070	13,435,171	14,572,243	16,357,816	1,785,573	3,691,746	29.1%	Investment in Public Safety Pay Improvements; Positions added through Fire/EMS SAFER Grants (which have now lapsed); 2 Police FTE added and 9.5 Fire/EMS FTE added FY21 to FY24
Social Services Operations	5,016,208	5,463,460	6,201,780	6,588,330	386,550	1,572,122	31.3%	Increases in Children's Services Act Expenditures for Educational and Foster Care Services; pay improvements and added personnel (5.5 FTE added FY21 to FY24)

Continued on next page.

General Fund Budget Trends – Multi-Year View (Continued)

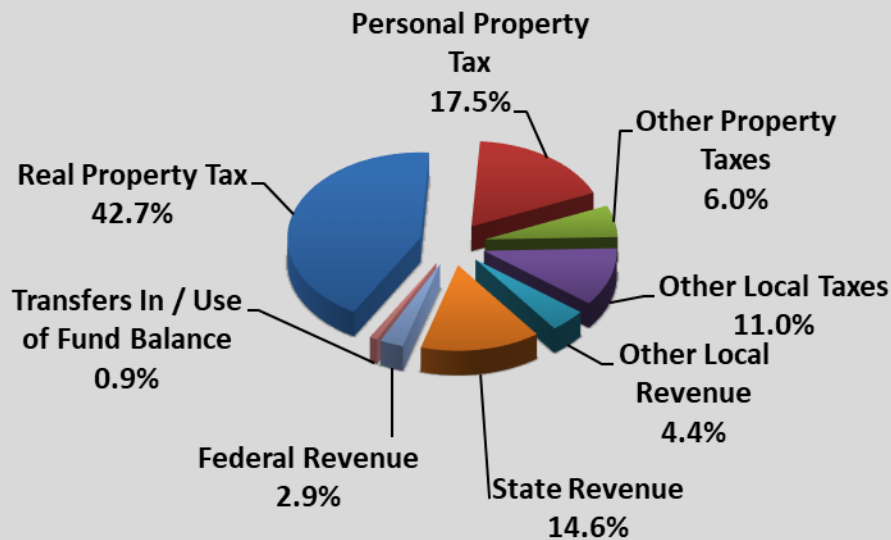
GENERAL FUND BUDGET SUMMARY FY2021 TO FY2024								
General Fund Trends	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Adopted FY2024 Budget	Change FY2023 to FY2024	Change FY2021 to FY2024	% Change FY2021 to FY2024	Change Description
Administrative Operations	1,177,978	1,182,810	1,249,941	1,490,925	240,984	312,947	26.6%	Increases attributable to planned professional services for phase 1 department strategic plans, digital Board meeting platforms (Swagit & BoardDocs), and step and market increases for Board, Administration, County Attorney's Office and Human Resources employees
Constitutional Office Operations	3,552,233	3,857,270	4,032,211	4,400,232	368,021	847,999	23.9%	Market and Compensation Board mandated pay improvements; addition of 2 FTE FY21 to FY24; one of which is grant funded
Community Development Operations	1,238,383	1,261,494	1,337,878	1,763,895	426,017	525,512	42.4%	Increase attributable to inclusion of County Comprehensive Plan update (professional services) in FY2024, market and step increases for CDCC and Planning employees and the addition of 1 FTE FY21 to FY24.
Financial Operations (Assessor, IT and Finance)	2,497,079	2,609,290	2,848,079	3,141,234	293,155	644,155	25.8%	Increase attributable to Software Upgrades (ERP, Microsoft Office 365, Assessor Canva); Contracted Services and 1 Added Position as well as step and market increases for employees
Operations (Garage, General Services & Recreation)	3,875,762	3,936,593	4,205,973	4,555,810	349,837	680,048	17.5%	Increases for Software; utility costs; recreational supplies and the addition of 2 employees in the Garage (FY21 to FY24), as well as step and market increases for employees
Other General Fund - Non-Departmental, Contributions, Transfer for LOSAP, Other Board & Care of Prisoner Costs	2,038,463	2,180,835	2,368,607	2,470,865	102,258	432,402	21.2%	Increase attributable to inflationary increases in contributions (District 19 CSB, Appomattox Regional Library, and Cooperative Extension Program); addition of the Drug Court Treatment Grant to General Fund, pay improvements to Registrar's Office, Victim Witness and Drug Court employees and the addition of 2 FTEs FY21 to FY24 (Drug Court Coordinator and Victim Witness Advocate).
Quantified						12,448,940		

GENERAL FUND REVENUES

FY23/24 ADOPTED

GENERAL FUND REVENUES

FY 2024 General Fund Budget Revenues for Adoption \$72,720,355



	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED
Real Property Tax	23,994,641	25,703,411	26,455,419	29,121,000	31,050,000
Personal Property Tax	10,018,189	10,561,084	13,240,602	12,964,049	12,720,201
Other Property Taxes	3,902,820	4,016,577	4,073,958	3,722,075	4,375,400
Other Local Taxes	7,734,070	9,105,870	9,018,154	7,733,043	7,984,900
Other Local Revenue	3,569,314	2,962,982	2,852,064	2,857,509	3,190,195
State Revenue	9,878,804	10,045,384	10,102,516	9,957,396	10,623,115
Federal Revenue	1,995,124	2,022,974	1,963,972	2,001,736	2,086,005
Non-Revenue & Use of Fund Balance	745,062	698,589	660,032	594,679	690,539
Total, General Fund	\$ 61,838,023	\$ 65,116,872	\$ 68,366,718	\$ 68,951,487	\$ 72,720,355

GENERAL FUND REVENUES

ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	23,156,667	25,441,866	25,931,739	28,621,000	30,550,000	1,929,000
0100-10-501-8100-00000-000-000-000-311102-	DEL TAXES:RE PRIOR YEARS	595,955	210,962	463,754	500,000	500,000	-
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	242,019	12,301	23,021	-	-	-
0100-10-501-8100-00000-000-000-000-311105-	DEL ROLLBACK TAXES	-	38,283	36,905	-	-	-
REAL PROPERTY TAXES		23,994,641	25,703,411	26,455,419	29,121,000	31,050,000	1,929,000
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,607,959	1,937,932	2,493,795	2,288,372	2,696,000	407,628
0100-10-501-8101-00000-000-000-000-311202-	DEL.TAXES-PUBL.SER.RE	-	(178)	-	-	-	-
PUBLIC SERVICE CORPORATION TAXES		1,607,959	1,937,754	2,493,795	2,288,372	2,696,000	407,628
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	8,858,219	9,657,282	12,782,993	12,052,201	12,052,201	-
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	1,018,869	737,664	289,181	750,000	500,000	(250,000)
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	129,451	152,909	165,757	151,848	165,000	13,152
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	11,649	13,230	2,672	10,000	3,000	(7,000)
PERSONAL PROPERTY TAXES		10,018,189	10,561,084	13,240,602	12,964,049	12,720,201	(243,848)
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,678,203	1,518,815	766,421	740,203	917,000	176,797
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	833	36,871	2,337	3,500	2,400	(1,100)
MACHINERY & TOOLS TAXES		1,679,036	1,555,686	768,758	743,703	919,400	175,697
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	228,430	223,253	366,168	350,000	350,000	-
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	292,029	200,036	309,172	300,000	300,000	-
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	95,367	99,848	136,064	40,000	110,000	70,000
PENALTIES & INTEREST		615,825	523,137	811,405	690,000	760,000	70,000
TOTAL: GENERAL PROPERTY TAXES		37,915,650	40,281,073	43,769,979	45,807,124	48,145,601	2,338,477
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	3,250,168	4,309,564	4,309,079	4,300,000	4,300,000	-
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	830,051	811,708	815,500	830,000	815,000	(15,000)
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	75,773	79,042	81,730	75,000	85,000	10,000
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-	-
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	244,212	332,541	672,333	300,000	375,000	75,000
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	621,781	656,597	738,279	625,000	700,000	75,000
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	103,428	105,839	135,324	100,000	135,000	35,000
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	281,129	346,428	302,563	325,000	302,000	(23,000)
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	59,999	51,203	41,713	45,000	41,700	(3,300)
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	4,312	2,922	3,505	2,900	3,500	600
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	138,343	93,865	77,723	92,000	77,700	(14,300)
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	46,822	23,555	19,088	23,000	19,000	(4,000)
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	187,448	157,577	204,599	155,000	204,000	49,000
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	14,253	27,191	18,955	15,000	19,000	4,000
0100-10-502-8108-00000-000-000-000-312501-	MOTOR VEHICLE LICENSES	1,088,786	1,159,158	394,770	-	-	-
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	119,309	147,995	141,423	138,000	138,000	-
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRD TN & WILLS	438,652	541,506	709,361	450,000	450,000	-
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	229,602	259,179.09	352,206	257,143	320,000	62,857
TOTAL OTHER LOCAL TAXES		7,734,070	9,105,870	9,018,154	7,733,043	7,984,900	251,857
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	7,026	5,740	5,885	5,600	4,800	(800)
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	840	760	1,316	800	1,008	208
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	917	1,002	1,055	1,000	1,000	-
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	348,867	365,953	404,749	320,000	395,000	75,000
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	360	520	333	500	500	-
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	137,750	105,619	117,990	100,000	110,000	10,000
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	33,060	28,559	58,900	31,000	38,000	7,000
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	1,271	1,633	22,300	1,500	1,500	-
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	260	300	3,121	500	500	-
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	67,562	66,758	68,805	63,000	67,000	4,000
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	519	2,081	855	800	800	-
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	360	40	41	1,000	1,000	-
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	12,907	18,231	12,723	13,000	13,000	-
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	14,369	14,103	23,833	13,000	14,000	1,000
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	300	30	50	30	30	-
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	-	25,482	8,620	10,000	15,000	5,000
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	118,889	5,827	22,725	40,000	40,000	-
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEES	14,455	10,915	16,445	10,000	10,000	-
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEES	5,950	1,300	7,500	4,000	5,000	1,000
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	750	150	400	500	500	-
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	616	660	1,012	600	800	200
0100-10-503-8113-00000-000-000-000-313346-	DEFERRAL FEES	2,100	-	700	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-313347-	GENERAL LAND DISTURBANCE PERMIT	19,237	52,311	26,904	25,000	30,000	5,000
0100-10-503-8113-00000-000-000-000-313348-	SECOND DWELLING UNITS	-	-	750	500	700	200
0100-10-506-8113-00000-000-000-000-313345-	GENERALPLANNING ADMINISTRATIVE	525	1,475	100	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	3,451	3,524	2,176	3,500	2,500	(1,000)
PERMITS, PRIVILEGE FEES & LICENSES		792,343	712,972	809,287	647,830	754,638	106,808

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
0100-10-504-8110-00000-000-000-000-314101-	FINES AND FORFEITURES	308,628	326,124	303,906	345,000	325,000	(20,000)
0100-10-504-8110-00000-000-000-000-314102-	PARKING FINE	1,395	2,695	1,680	1,500	1,500	-
0100-10-504-8110-00000-000-000-000-314103-	FALSE ALARM FEES	13,075	8,975	4,250	6,000	6,000	-
0100-10-504-8113-00000-000-000-000-314105-	SCHOOL BUS CAMERAS	11,431	3,876	2,649	-	-	-
0100-10-504-8110-00000-000-000-000-314106-	E-SUMMONS FEES	10,114	19,795	21,404	-	-	-
FINES & FORFEITURES		344,642	361,465	333,889	352,500	332,500	(20,000)
0100-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	797,643	117,772	(318,938)	150,000	450,000	300,000
0100-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	130,498	135,953	134,821	138,163	138,163	-
0100-10-505-8114-00000-000-000-000-315203-	SALE OF LAND & BUILDINGS	-	10	-	-	-	-
0100-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLES	-	-	-	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315204-	SALE:SALVAGE, SURPLUS	7,252	55,447	18,490	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315205-	SALE:COPIES	1,944	2,160	1,864	1,000	1,500	500
0100-10-506-8113-00000-000-000-000-316501-	SALE:MAPS, SURVEYS	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316502-	SALE:PUBLICATIONS	100	5	50	100	50	(50)
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	-	611	5,949	1,500	5,000	3,500
USE OF MONEY & PROPERTY		957,237	331,758	(137,964)	330,563	634,513	303,950
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	916	2,137	1,115	1,526	1,526	-
0100-10-506-8113-00000-000-000-000-316104-	LAW LIBRARY FEES #219	11,093	9,213	9,583	-	-	-
0100-10-506-8113-00000-000-000-000-316105-	DNA FEE #233	748	823	544	800	800	-
0100-10-506-8113-00000-000-000-000-316107-	SHERIFF-COURT SECURITY FE	62,573	101,070	120,332	120,000	120,000	-
0100-10-506-8113-00000-000-000-000-316108-	COURTHOUSE MAINT.FEE #229	14,888	14,656	15,670	17,000	15,000	(2,000)
0100-10-506-8113-00000-000-000-000-316305-	ACCIDENT REPORT FEES	2,120	1,781	2,250	2,000	2,000	-
0100-10-506-8113-00000-000-000-000-316201-	COMM ATTNY FEES	3,127	3,631	2,415	4,000	4,000	-
0100-10-506-8113-00000-000-000-000-316202-	RESTITUTION	703	2,277	1,881	-	-	-
0100-10-506-8113-00000-000-000-000-316601-	BOARDING OF ANIMALS	3,083	6,257	2,809	5,200	4,000	(1,200)
0100-10-506-8113-00000-000-000-000-316303-	FINGERPRINTING FEES	450	45	865	1,000	800	(200)
0100-10-506-8113-00000-000-000-000-316801-	TRANSFER STATION FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316211-	RECREATION FEES	865	-	1,425	-	1,500	1,500
0100-10-506-8113-00000-000-000-000-316212-	REGISTRATION FEES & SVS	67,600	48,403	87,314	105,000	128,000	23,000
0100-10-506-8113-00000-000-000-000-316214-	GYM MEMBERSHIPS	-	-	19,466	-	20,000	20,000
0100-10-506-8113-00000-000-000-000-316213-	SPECIAL ACTIVITIES REGIS	-	-	4,944	-	5,000	5,000
0100-10-506-8113-00000-000-000-000-316402-	EMS TRANSPORT FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316403-	EMS SUBSCRIPTION FEES	7,847	7,729	7,041	8,300	8,300	-
0100-10-506-8113-00000-000-000-000-316405-	CHG FOR SERVICE:REPAIR	143,182	165,987	175,573	8,800	8,800	-
0100-10-506-8113-00000-000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	751,947	769,785	814,528	800,000	810,000	10,000
0100-10-506-8113-00000-000-000-000-316407-	DMV BLOCKS	46,660	46,808	64,366	46,000	53,000	7,000
0100-10-506-8113-00000-000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	-	2,385	2,057	1,500	2,000	500
0100-10-506-8113-00000-000-000-000-316306-	GENERAL DUI COLLECTIONS	487	45	-	500	500	-
0100-10-506-8113-00000-000-000-000-316307-	CREDIT CARD CONVENIENCE FEE	-	-	82,508	130,000	500	(129,500)
0100-10-506-8113-00000-000-000-000-314104-	RETURNED CHECK FEES	2,325	1,205	1,855	2,300	2,000	(300)
CHARGES FOR SERVICES		1,120,615	1,184,239	1,418,538	1,253,926	1,187,726	(66,200)
0100-10-507-8115-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	975	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-318902-	FARMERS MARKET	2,652	7,406	15,554	8,500	15,000	6,500
0100-10-508-8114-00000-000-000-000-318904-	REFUNDS - GENERAL FUND	-	21,643	21,512	-	-	-
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	100	-	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	3,547	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	187	-	500	-	-	-
0100-10-508-8115-00000-000-000-000-318924-	DONATIONS - ASPCA	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318925-	DONATIONS - HARRISON FOUNDATION	5,000	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318926-	DONATIONS - BISSELL PET	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318927-	DONATIONS - SHERIFF	-	-	50	-	-	-
0100-10-508-8115-00000-000-000-000-318928-	DONATIONS - VICTIM WITNESS	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318930-	DONATIONS - FIRE GENERAL	100	175	-	-	-	-
0100-10-508-8115-00000-000-000-000-318931-	DONATIONS - HOMETOWN HEROES	2,150	495	-	-	-	-
0100-10-508-8115-00000-000-000-000-318932-	DONATIONS - GUNS N HOSES	316	175	250	-	-	-
0100-10-508-8115-00000-000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	190	80	90	-	-	-
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	-	-	-
0100-10-507-8115-00000-000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318952-	ANIMAL SHELTER DONATIONS	19,430	15,071	24,739	-	-	-
0100-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	17,618	25,451	27,131	-	-	-
0100-10-508-8114-00000-000-000-000-318954-	GRASS CUTTING FEES	6,120	3,285	2,285	10,000	10,000	-
0100-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT DSS	15,000	-	-	-	-	-
0100-10-509-8205-00000-000-000-000-319502-	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		73,385	77,080	108,521	18,500	25,000	6,500

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
0100-10-508-8113-00000-000-000-000-319203-	ACCOUNTING SERVICES	6,725	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	-
0100-10-508-8114-00000-000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	52,603	51,850	63,040	53,000	53,000	-
0100-10-506-8113-00000-000-000-000-316110-	RECORD COST-CLERK OF CT	37,482	47,056	28,068	37,000	37,000	-
0100-10-506-8113-00000-000-000-000-316404-	FIRE REPORT REQUESTS	20	30	25	50	50	-
0100-10-508-8114-00000-000-000-000-318955-	INOPERABLE VEHICLES	3,675	-	600	1,000	1,000	-
0100-10-508-8114-00000-000-000-000-319211-	RECOV COST:POLICE SECURIT	69,301	149,869	103,603	70,000	70,000	-
0100-10-508-8114-00000-000-000-000-319208-	CSA/SSI RECOVERIES	3,813	4,521	4,328	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-319207-	CARSON VFD RECOVERED COST	14,382	14,699	14,875	15,887	17,015	1,128
0100-10-508-8114-00000-000-000-000-319210-	DRUG COURT CLIENT FEES	-	3,190	12,589	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 DISTRIBUTION	-	-	68,413	-	-	-
0100-10-508-8114-00000-000-000-000-319217-	FORT LEE RECOVERED COST	-	-	-	30,000	30,000	-
0100-10-508-8114-00000-000-000-000-319218-	MAGISTRATE RECOVERY OTHER LOC	-	-	-	-	500	500
RECOVERED COSTS		281,092	295,469	319,794	254,190	255,818	1,628
TOTAL: ALL LOCAL REVENUE SOURCES		49,219,034	52,349,925	55,640,198	56,397,676	59,320,696	2,923,020
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	68,184	91,668	95,312	50,000	60,000	10,000
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	66,640	-	-	-	-	-
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	45,967	45,086	43,491	44,000	44,000	-
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	16,543	25,148	28,863	25,000	25,000	-
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	1,056,331	938,261	910,683	912,000	900,000	(12,000)
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	-	-	-
STATE NON-CATEGORICAL AID		4,876,328	4,796,242	4,703,136	4,653,664	4,651,664	(2,000)
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	380,760	393,589	420,886	436,794	458,794	22,000
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	582,165	584,540	620,679	626,291	682,289	55,998
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	122,714	122,743	129,357	148,095	160,014	11,919
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	113,839	112,342	135,280	155,193	166,096	10,903
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	64,860	44,536	71,532	64,915	97,902	32,987
0100-20-601-8200-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	142,230	147,557	177,280	145,000	180,000	35,000
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	973,960	973,960	974,055	1,017,788	1,070,832	53,044
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	321,181	323,297	317,950	339,013	366,645	27,632
STATE SHARED EXPENSES		2,701,709	2,702,563	2,847,019	2,933,089	3,182,572	249,483
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	693,046	714,248	772,534	619,495	619,495	-
STATE PUBLIC ASSISTANCE		693,046	714,248	772,534	619,495	619,495	-
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	7,367	8,461	12,094	-	-	-
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GRANT	10,059	14,101	12,862	-	-	-
0100-20-601-8203-00000-000-000-000-323104-	VDEM NEXT GEN 911 GRANT	-	40,439	66,457	-	-	-
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	130,116	136,148	144,597	-	-	-
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	36,869	35,563	38,373	-	-	-
0100-20-601-8203-00000-000-000-000-326017-	CSA/AT RISK YOUTH	1,128,140	1,288,148	1,161,809	1,412,438	1,600,812	188,374
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	10,787	10,787	10,787	10,787	13,405	2,618
0100-20-601-8201-00000-000-000-000-324104-	GENERAL SCL RES OFFICER GRANT	208,433	156,373	158,193	159,789	263,178	103,389
0100-20-601-8203-00000-000-000-000-324101-	DMV GRANTS	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-324105-	DOCJ RECRUIT & RETENTION	-	36,310	-	-	-	-
0100-20-601-8203-00000-000-000-000-324106-	DMV STERILIZATION FUNDS	-	-	610	-	-	-
0100-20-601-8203-00000-000-000-000-324107-	DCJS OPERATION CEASEFIRE GRANT	-	-	-	-	123,855	123,855
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	969	-	1,400	-	-	-
0100-20-601-8203-00000-000-000-000-326212-	DRUG COURT TREATMENT GRANT	-	29,974	89,457	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	52,775	52,775	52,775	52,775	-
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	20,207	23,095	30,414	25,359	25,359	-
STATE CATEGORICAL AID		1,607,721	1,832,331	1,779,826	1,751,148	2,169,384	418,236
TOTAL: ALL STATE REVENUE SOURCES		9,878,804	10,045,384	10,102,516	9,957,396	10,623,115	665,719

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	37,524	36,546	36,287	35,000	36,000	1,000
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 PROTECTIO	60,621	69,285	70,965	76,075	63,904	(12,171)
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	16,064	17,618	20,271	-	-	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	1,524	-	6,080	-	-	-
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	4,242	8,072	5,697	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	176,770	174,849	162,484	-	-	-
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	192,171	86,447	-	-	-	-
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	24,220	-	-	-	-	-
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 CARE	-	26,614	20,459	-	-	-
0100-30-601-8305-00000-000-000-000-330316-	DCJS CESF COMM ATTY TECH CARES	-	-	4,904	-	-	-
0100-30-600-8300-00000-000-000-000-333900-	FEMA REIMBURSEMENT	-	-	-	-	-	-
0100-30-600-8200-00000-000-000-000-333900-	GEN FD FEMA FED REIMBURSEMENT	-	-	-	-	-	-
0100-30-601-8302-00000-000-000-000-333504-	WELFARE ADMINISTRATION	1,456,757	1,480,646	1,576,349	1,865,430	1,960,870	95,440
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-
TOTAL: ALL FEDERAL REVENUE SOURCES		1,995,124	2,022,974	1,963,972	2,001,736	2,086,005	84,269
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	125,062	131,589	65,353	-	-	-
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	620,000	567,000	594,679	594,679	690,539	95,860
0100-90-901-8207-00000-000-000-000-399199-	TRANSFER	-	-	-	-	-	-
0100-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
TOTAL: ALL NON-REVENUE SOURCES		745,062	698,589	660,032	594,679	690,539	95,860.00
TOTAL GENERAL FUND REVENUES		61,838,023	65,116,872	68,366,718	68,951,487	72,720,355	3,768,868

REVENUE OVERVIEW

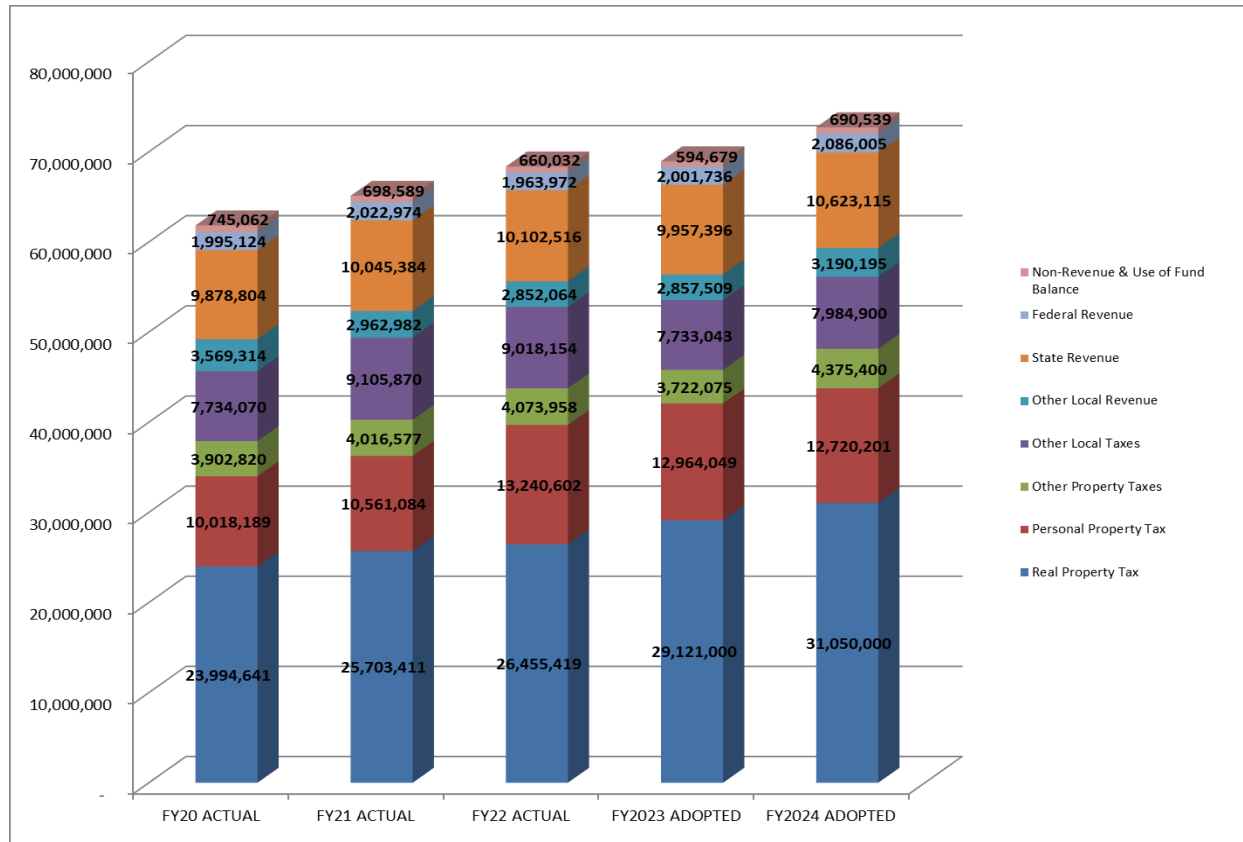
Overall, General Fund Revenues are projected to increase \$3.77 million (5.47%) over FY22/23 Adopted budget levels. General Property taxes continue to represent the largest source of General Fund Revenues (66.2%) and are expected to increase \$2,338,477 in FY23/24. During FY23, the County, Commonwealth and Nation saw dramatic increases in real and personal property assessed values. In response, the Prince George County Board of Supervisors reduced the real property and personal property tax rates in FY23. The assessed value of real property increased in calendar year 2022 (used for FY24 tax assessments), but the value of vehicles declined by 11% when comparing spring 2023 to spring 2022 values. The County will not change tax rates for FY24. Other Local taxes are expected to increase by \$251,857; sales local sales and use tax revenues are expected to remain the same as in FY23. 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 \$418,236 more in state revenues in FY23/24 than in FY22/23, however revenue estimates are based on the approved FY2024 state “skinny budget” and the General Assembly could approve amendments in late June 2023. The projected increase in state revenues is attributable to:

- Two new grants
 - One new School Resource Officer grant - \$103,389 (Harrison Elementary School)
 - One new Operation Ceasefire Grant of \$123,855 received by the Commonwealth’s Attorney which funds an Assistant Commonwealth’s Attorney who focuses on firearm crimes and gun violence in Prince George County and in the City of Hopewell
- An increase in Children’s Services Act Revenues of \$188,374 which corresponds with an increase in expenditures for educational services
- An increase in projected Compensation Board reimbursement for Constitutional Offices of \$128,452 which will offset General Assembly mandated pay increases for funded state-supported positions
- An increase in Police House Bill 599 funds of \$53,044 (FY2023 increase received after adoption of FY2023 budget)

Federal revenues are expected to increase by \$84,269 in FY23/24 caused by Social Services federal support increases of \$95,440 coupled with Victim Witness federal grant reductions of \$12,171.

The chart below presents trend data for the County's major General Fund Revenue sources for the period of FY19/20 – FY23/24.

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 23/24, General Property Taxes are projected to total \$48.1 million, an increase of \$2,338,477, or 5.11%, over the FY 22/23 Adopted Budget, and comprise 66% of General Fund revenues.

10-Year Real Estate Tax Rate History		
2015	\$	0.82
2016	\$	0.82
2017	\$	0.86
2018	\$	0.86
2019	\$	0.86
2020	\$	0.86
2021	\$	0.86
2022	\$	0.86
2023	\$	0.82
2024	\$	0.82

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$31.05 million, or 42.7% of General Fund revenues in FY23/24. This represents a \$1,929,000, or 6.6%, increase over FY 22/23 and is calculated based on an approved real estate tax rate of \$0.82 per \$100 of assessed value. There was no change in the tax rate between FY22/23 and FY23/24; however, there was an effective tax increase due to an increase in assessed real property values. The increase in assessed values on January 1, 2023 compared to January 1, 2022, net of New Construction, New Parcels and Discovery is 6.3%. The equalization rate was \$0.77, and the Board ultimately adopted a real estate tax rate of \$0.82, which was 6.5% higher than the equalization rate. The rate adopted on April 24, 2023, will impact FY23/24 billings due on December 5, 2023 and June 5, 2024. The 6.5% growth in real property tax revenue results from increased residential assessment values fueled by historically low interest rates, limited inventory, and appreciating sales prices. This growth has also been seen across the commonwealth and nation. More recently, rising interest rates suggest a slower rate of appreciation in sales prices and market activity moving forward.

The FY 23/24 Adopted Budget takes into account an increase in the January 1, 2023 total taxable assessed values. Each penny on the real estate tax rate yields \$370,000 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 \$0.82 per \$100 of assessed value. For FY 23/24, the Public Service tax is projected to total \$2,696,000 with a projected increase of \$407,628 over FY22/23. The major driver for this increase is recent solar farm expansion within the County.

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 remain the same as in FY22/23. In the spring of 2022, the County, Commonwealth and Nation saw unprecedented growth in vehicle and other property values due to inventory shortages, supply chain issues and inflation. The Board of Supervisors lowered the personal property tax rate by \$0.35 to \$3.90 for 2023. Vehicle values were 11% lower in the spring of 2023, than in the spring of 2022. On April 25, 2023, the Board adopted a tax rate of \$3.90 per \$100 of assessed value, the same as in 2022. Personal property taxes are currently paid in one installment typically due on June 5. The Board revised the due date to June 16, 2023 to allow for bill preparation following the April 25 adoption of tax rates. The rate approved in the spring of 2023 impacts billings due in June of 2023 (in the year of adoption).

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 \$0.82 per \$100 of assessed value. The mobile home tax mirrors the real property tax rate, and the bills generated each spring mirror the rate in effect on January 1 of that billing year. The \$0.82 mobile home tax rate approved in the spring of 2023 is the same as the prior year tax rate, and will impact bills due in June of 2024. Revenues derived from Mobile home taxes are projected to total \$168,000, \$6,152 more than in FY22/23, including delinquent mobile home tax collections.

Machinery and Tools taxes are levied on equipment needed in the manufacturing process. Machinery and Tools FY 23/24 tax revenues are projected to be \$917,000, \$176,797 more than in FY 22/23 due to recent industrial expansion. 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 \$1.50 per \$100 of assessed value. No General Fund transfer to the Economic Development fund is needed for FY23/24 to support estimated rebates.

Delinquent Taxes, Penalties, Interest and Fees are projected at \$760,000, \$70,000 more than in FY 22/23. 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, and the increase in projection is based on prior year actual collections and trend information.

Real Estate Tax Revenue Estimating - The total estimated fair market value of taxable real estate for FY22/23 was \$3.721 billion, net of land use deferral. An appreciating residential real estate market has been the trend for the past several years, however limited inventory, low mortgage interest rates and a spike in home prices created moderate growth for FY23/24. Estimated values for FY23/24 are \$4.020 billion; a growth of 8.0%. New construction and improvements constitute \$63.6 million, or 1.7% of this growth; the remaining 6.3% is an increase in assessed values. The FY22/23 real estate tax rate was \$0.82, and the rate adopted for FY23/24 remained at \$0.82. Budgeted real estate tax collections are conservatively estimated, factoring in some allowance for non-collections.

FY2024 REASSESSMENT and LANDBOOK SUMMARY

	FY 2022	FY 2023	FY 2024	
Residential/Agricultural	\$ 2,574,105,900	\$ 2,968,098,500	\$ 3,237,941,100	
Multi-Family	122,834,900	\$ 151,722,300	155,333,200	
Commercial/Industrial	<u>500,783,968</u>	<u>601,071,700</u>	<u>626,588,600</u>	
Total Land Book	\$ 3,197,724,768	\$ 3,720,892,500	\$ 4,019,862,900	8.0%
LESS: NC, NP, D*			\$ 63,608,700	1.7%
Net Assessment			\$ 3,956,254,200	
Assessment Change			\$ 235,361,700	6.3%
Rate	\$ 0.86	\$ 0.82	\$ 0.82	
Equalization Rate			\$ 0.77	
*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 showed continued growth during 2023, although at a slower pace than in 2022. Over the past five years, the quantity of real estate transfers has increased by 31% and the number of fair market value sales has increased by 150%. During this time period, the average single-family residential home value increased 48%, from \$170,000 in FY18/19 to \$251,600 in FY23/24. The rising interest rates in 2023 will likely negatively impact the local real estate market moving forward. Reporting from the Richmond Region Multiple Listing Service appears to confirm the dampening effect of higher interest rates on the real estate market in Prince George County. In January 2024, the average sale price of a single-family residence was \$335,800 with the average listing being on the market for three weeks. By March 2024, the average sale price of a single-family home had dropped to \$309,000 and the marketing time had more than doubled to over seven weeks. The widespread nature of the slowdown is suggested by the Richmond Federal Reserve Bank, which reports that permitting activity in the Richmond region was down 8% from February 2022. The unemployment of the region remains at 3.2%, although this figure is .3% higher than February 2022.



FY2024 REASSESSMENT and LANDBOOK SUMMARY

<u>Class</u>	<u>Class</u>	<u>Δ</u>	<u>Parcels</u>	<u>FY24</u>	<u>FY23</u>	<u>FY22</u>
2	Residential	8.8%	11,930	\$ 2,989,529,700	\$ 2,746,548,100	\$ 2,362,212,200
3	Multi-Family	2.4%	146	\$ 155,333,200	\$ 151,722,300	122,834,900
4	Commercial/Industrial	4.2%	556	\$ 626,588,600	\$ 601,071,700	500,783,968
5	Ag.: 20>100	10.6%	821	\$ 151,255,900	\$ 136,775,800	124,338,400
6	<u>Ag.: >100</u>	<u>14.6%</u>	293	<u>97,155,500</u>	<u>84,774,600</u>	<u>87,555,300</u>
Total		8.0%	13,746	\$ 4,019,862,900	\$ 3,720,892,500	\$ 3,197,724,768

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. Annual assessment notices are typically sent to all real property owners by January 28. The deadline for Office Reviews is March 1 and the deadline to appeal to the Board of Equalization is April 1. The Land Book is 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 FY2024 Land Book is projected to be 80.5% Residential, 3.9% Multi-Family, and 15.6% Commercial/Industrial.

Taxable Base by Sector

The taxable Commercial/Industrial class has continued to remain relatively stable at 15.6% of the overall taxable base for the projected FY2024 Land Book; however, this segment represents a smaller percentage of the total Land Book value than most localities in the region. The Multi-family class and Agricultural (100+ acres) class experienced modest growth in 2023, while more robust appreciation was experienced in the Single-Family Residential class and the Agricultural (20-99 acres) class.

Other Local Taxes:

Other Local Taxes consist of sales taxes, utility taxes, business taxes, recordation taxes, and prepared food and beverage taxes. Previously, motor vehicle licenses were included in Other Local Taxes, but the Board eliminated these license fees during FY2022. These taxes are projected to generate \$7.98 million in revenues for FY 23/24, \$251,857 (3.3%) more than in the FY 22/23 budget. The majority of this increase is attributable to a projected increase in Business and Occupational License Taxes (BPOL) of \$194,000, with an increase of \$62,857 projected in the General Fund portion of Transient Occupancy Taxes (lodging). Sales tax collections peaked in FY2021 due to the capture of on-line retail sales and an uptick in on-line shopping by consumers. Sales tax collections have levelled out, and are projected to remain at \$4,300,000 for FY 23/24, the same as in FY 22/23.

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 FY23/24 budget are projected to bring in \$3.19 million, with moderate growth when compared to the FY22/23 adopted budget. The overall growth for FY23/24 is \$332,686 (11.6%) with increases projected for interest revenues, permits and planning fees, in-house EMS transport fees and in recreation fees, which continue to return to pre-pandemic levels. A decrease is projected in fines and forfeitures revenues, and the County is eliminating the credit card convenience fee revenue, because our new third party processes transactions and retains the fee with no pass-through to the County. We are eliminating a corresponding credit card convenience fee expenditure from the FY 23/24 budget also.

Estimating / Forecasting Local Revenues

When preparing revenue forecasts, staff reviews actual revenues for the three prior fiscal years (and percentage of collections) as well as current 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. All revenue estimates are prepared in-house, by County staff.

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 \$4.6 million, a \$2,000 decrease from the FY22/23 budget due to the continued decline in state communication taxes. Non-categorical State aid represents 6.4% 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 \$249,483, or 8.5%, over the FY22/23 budget. The General Assembly had not approved the state budget when the County Board of Supervisors adopted its FY22/23 budget on May 24, 2022. Some of the increase projected for FY23/24 is attributable to growth from FY22/23 that was not included in the adopted FY22/23 budget due to state delays. Similar delays exist for FY23/24. The best available estimates were used at the time of budget adoption, but fine-tuning by amendment will take place if General Assembly actions materially impact revenue estimates over/under what was included in the adopted budget. State revenue estimates are based on the "Skinny Budget" approved by the General Assembly, but other state amendments could be approved by the General Assembly in late June 2023. The General Assembly took actions to increase the funding in salaries for Constitutional Officers and their funded employees (and estimates were included for this action in the adopted budget). This resulted in increased funding to localities as long as those funds were used to provide the mandated pay increase. State shared expenses represent 4.38% 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

State Revenue (Continued)

received on a reimbursable basis and are principally provided through the Department of Social Services. Overall, Categorical Aid revenues are projected to total \$2,169,384, a \$418,236 increase over the FY22/23 budget. Children's Services Act revenues are estimated to increase by \$188,374, and correspond directly to an increase in projected spending related to foster care and educational services. Two new state grants are included in the adopted FY23/24 budget: Operation Ceasefire at \$123,855, which funds a full-time Assistant Commonwealth's Attorney devoted to prosecuting cases related to gun violence (position shared with the City of Hopewell); and a School Resource Officer grant at \$103,389, which funds a full-time SRO at Harrison Elementary School.

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, and the Virginia Compensation Board 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 \$36,000 for FY23/24, a \$1,000 increase over FY22/23.

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 certain federal grants for law enforcement programs. Overall, federal categorical aid is projected to total \$2.09 million, an increase of \$84,269 over adopted FY22/23 levels. The increase is related to an increase in social service program support coupled with a decrease in a Federal Victim Witness VOCA grant.

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, 2022 was \$37,849,167, which was 32.09 percent of FY21/22 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.

General Fund, Fund Balance was not used a revenue source or to balance the FY23/24 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
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 Actual	\$ 107,717,677	\$ 1,077,177	\$ 13,464,710	\$ 15,080,475	\$ 16,157,652
FY2022 Actual	\$ 117,959,987	\$ 1,179,600	\$ 14,744,998	\$ 16,514,398	\$ 17,693,998
FY2023 Adopted Budget	\$ 147,310,435	\$ 1,473,104	\$ 18,413,804	\$ 20,623,461	\$ 22,096,565
FY2024 Adopted Budget	\$ 146,147,286	\$ 1,461,472.86	\$ 18,268,411	\$20,460,620.04	\$21,922,092.90
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%
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 Actual	\$ 33,403,287	31.01%	\$ 19,938,577	\$ 18,322,812	\$ 17,245,635
FY2022 Actual	\$ 37,849,167	32.09%	\$ 23,104,169	\$ 21,334,769	\$ 20,155,169
FY2023 Adopted Budget**	\$ 33,800,000	22.94%	\$ 15,386,196	\$ 13,176,539	\$ 11,703,435
FY2024 Adopted Budget**	\$ 33,045,000	22.61%	\$ 14,776,589	\$ 12,584,380	\$ 11,122,907
**Will vary depending on uses of Fund Balance approved during FY2024 and meeting budgeted FY2023 and FY2024 revenue targets					

General Fund, Fund Balance Uses/Commitments and Projections:

Fund Balance 6/30/2022 (Audited)	\$ 37,849,167	
<u>Re-Appropriated & Reserved in FY2023:</u>		% of Budget Exp FY23
FY2022 PO Re-Appropriation (FY22 to FY23 Carryover) - County General Fund (R-22-157 8/9/22)	173,669.35	0.12%
FY2022 PO Re-Appropriation (FY22 to FY23 Carryover) - School (R-22-157 8/9/22)	187,042.32	0.13%
FY2022 Grant/Donation Carryover FY22 to FY23 - General Fund (R-22-158 8/9/22)	579,366.61	0.39%
FY2022 Donation Carryover (FY22 Collection approved in FY23) R-22-147 8/9/22	5,248.34	0.00%
Admin Building Boiler Replacement (R-22-216 11/22/22) Capital	87,614.00	0.06%
Courtroom Renovation Construction Award (R-22-217 11/22/22) Capital	1,396,000.00	0.95%
Courtroom Renovation Non-Construction Costs (R-22-218 11/22/22) Capital	715,372.73	0.49%
Flues / Stacks for Admin Building Boiler Project (R-23-018 1/10/23) Capital	35,594.00	0.02%
School Carryover (transfer to Health Fund) R-23-029 1/24/23 - Covers deficit in Combined County/School Health Insurance Fund	386,031.82	0.26%
School Buses (FY2022) for which planned borrowing was not made; R-23-038 2/14/23	412,000.00	0.28%
Fund Balance Commitments	3,977,939.17	3.69%
Estimated Fund Balance 6/30/2023	33,871,227.83	22.99%

FY22/23 General Fund revenues are expected to exceed FY22/23 expenditures, but the fiscal year is still in progress and estimates have not yet been finalized. Despite the commitments outlined above, the Fund Balance as of June 30, 2023 is expected to be at least \$33,800,000, or 22.9 percent of budgeted operating expenditures.

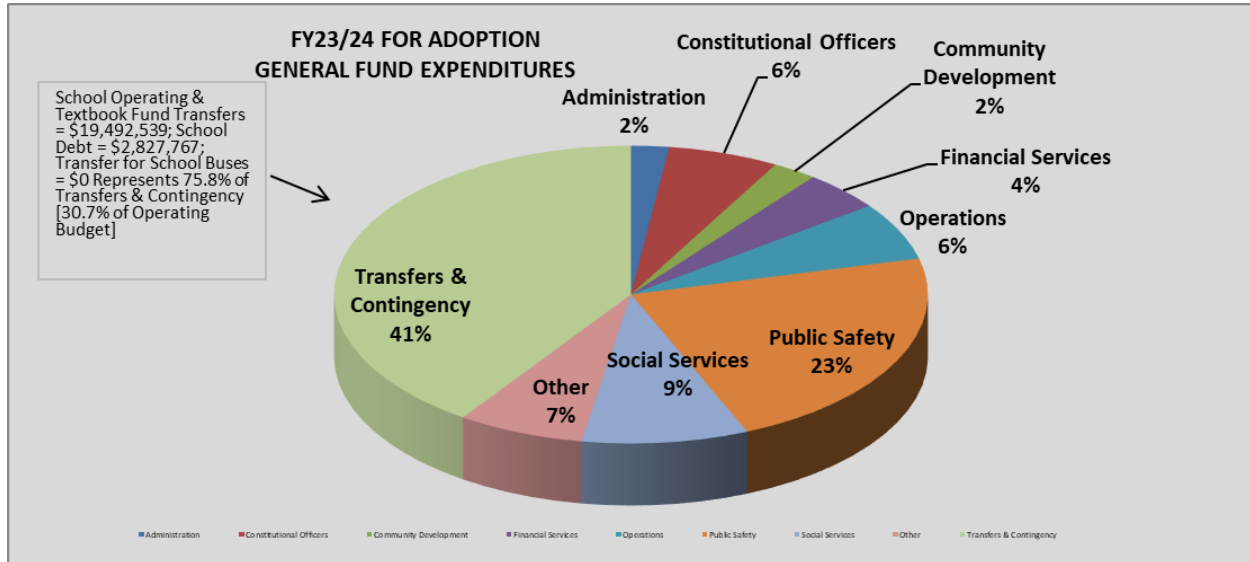
The required 12.5 percent of budgeted FY23/24 operating expenditures is \$18,268,411. It is expected that Fund Balance as of June 30, 2024, will be roughly \$33,000,000, 22.6 percent of budgeted FY23/24 expenditures, and will exceed the minimum 12.5 percent policy requirement by over \$14.8 million. This balance will exceed the targeted 15 percent by over \$11.1 million.

<u>Planned Use of Fund Balance FY2024</u>		
Purchase Order Obligation Re-Appropriation (Obligations Open on 6/30/2023)	235,495.29	0.16%
Grants / Donations Balances for Re-Appropriation	590,552.37	0.40%
Fund Balance Commitments	826,047.66	0.57%
Estimated Fund Balance 6/30/2024 (FY2024)	33,045,180.17	22.61%

GENERAL FUND EXPENDITURES

FY23/24 ADOPTED

GENERAL FUND EXPENDITURES - \$72,720,355



	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED
Administration	\$ 1,119,080	\$ 1,092,365	\$ 1,134,998	\$ 1,249,941	\$ 1,490,925
Constitutional Officers	\$ 3,383,236	\$ 3,516,685	\$ 3,778,694	\$ 4,032,211	\$ 4,400,232
Community Development	\$ 1,173,212	\$ 1,211,408	\$ 1,056,146	\$ 1,337,878	\$ 1,763,895
Financial Services	\$ 2,306,625	\$ 2,413,269	\$ 2,383,511	\$ 2,848,079	\$ 3,141,234
Operations	\$ 3,701,872	\$ 3,688,848	\$ 3,993,561	\$ 4,205,973	\$ 4,555,810
Public Safety	\$ 12,464,540	\$ 12,810,956	\$ 13,511,586	\$ 14,572,243	\$ 16,357,816
Social Services	\$ 4,998,396	\$ 5,211,523	\$ 5,214,070	\$ 6,201,780	\$ 6,588,330
Other	\$ 4,121,246	\$ 4,449,050	\$ 4,582,363	\$ 5,236,949	\$ 5,009,416
Transfers & Contingency	\$ 24,147,448	\$ 25,647,738	\$ 28,265,909	\$ 29,266,433	\$ 29,412,698
Total, General Fund	\$ 57,415,655	\$ 60,041,843	\$ 63,920,839	\$ 68,951,487	\$ 72,720,355

EXPENDITURES BY TYPE

		FY21	FY22	FY23	FY24
		Actual	Actual	Adopted	Adopted
SALARIES	Salaries	15,460,938	16,265,704	18,198,405	20,812,227
BENEFITS	Benefits & Taxes	5,839,900	6,340,924	7,661,506	8,498,632
OPERATIONS	Purchased Services	4,435,920	4,438,191	5,006,588	4,756,398
	Internal Services	200,898	226,099	-	-
	Utilities	729,666	771,940	834,870	887,420
	Communications	446,222	496,768	499,522	523,550
	Insurance	211,283	215,167	231,767	232,361
	Leases/ Rentals	144,771	163,823	179,587	186,543
	Travel & Training	123,142	137,879	212,452	223,529
	Contributions to other Entities	1,080,755	1,087,352	1,144,043	1,134,176
	Miscellaneous	39,145	41,167	45,129	43,566
	Materials & Supplies	1,805,318	1,910,281	1,859,543	1,991,473
	Payment to Joint Operations	132,437	103,891	106,250	127,498
	Capital Outlay	693,215	637,119	469,574	513,871
PUBLIC ASSISTANCE	Public Assistance	3,045,838	2,815,502	3,234,249	3,336,406
TRANSFERS, DEBT & CONTINGENCY	Buren Interest	4,658	3,121	1,569	-
	Transfer to School Funds	15,187,560	16,461,627	18,553,165	19,492,539
	Transfer to LOSAP Fund	141,000	141,000	141,000	141,000
	Transfer to Economic Development	-	-	-	-
	Transfer to Cap Projects	2,116,047	3,259,211	1,374,418	1,316,978
	Debt Service (Gen. Fd.)	6,895,459	7,724,462	7,959,727	7,274,259
	Transfer to Debt Reserves	1,244,686	610,478	371,013	841,481
	Transfer to Community Corrections	62,986	69,131	141,967	202,295
	Contingencies	-	-	725,143	184,153
Total Expenditures		60,041,843	63,920,839	\$68,951,487	\$72,720,355

Overall, adopted General Fund expenditures are increasing \$3.77 million, or 5.47%, over the FY 22/23 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 23/24, salaries, benefits and taxes make up 40.3% of all General Fund disbursements. There is a 14.4% increase in salaries due to the addition of nine General Fund positions and due to pay increases provided to County employees. New General Fund positions include five (5) Firefighter/EMTs, two (2) Social Services employees; 1 Planning Director; 1 Apparatus Technician. Investments were made to bring pay ranges and salaries up to regional market averages, and to provide step increases to bring experience to June 30, 2023 levels. Police Officers and Firefighter/EMTs received market increases on January 1, 2023, and the full year budget impact has been included for FY23/24. The Board approved similar market increase actions for non-public safety positions effective July 1, 2023, if salary ranges were below regional market averages. Additionally state-supported employees of Constitutional Officers, Riverside Criminal Justice Agency and Social Services employees will receive the higher of a 5% pay

increase on their funded state salary, or local step increase and market regrades actions. Mandated General Assembly increases were made for the County Registrar and Officers of Election. Employees not eligible for a pay increase based on step increase and market regrades, will receive a one-time bonus, which equates to 2% of his/her FY2023 salary. Employees receiving less than a 2% pay increase based on step increase and market regrade actions between 7/1/2022 and 7/1/2023 will receive a one-time bonus, which makes their approved pay increase plus bonus equal 2% of their FY2023 salary. Approved pay ranges now incorporate Constitutional Office state-approved career development achievement into the pay ranges for participating Constitutional Office employees. Multiple position reclassifications resulted from the regional market study and related regrades. The "Position" section of the adopted budget document provides more details on employee/position title changes.

A 10.9% increase is projected for benefits due to pay increases for County employees, and the nine (9) additional positions mentioned previously. There was no change in the employer VRS Retirement rate, Group Term Life Insurance rate, or in health insurance premium contributions or employer health savings account (HSA) contributions for FY23/24. The worker's compensation rate is also expected to remain the same as in FY22/23.

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 14.6% of County general government department expenditures.

General government department operations increased only by 0.30% from FY 22/23 levels largely due to projected increases in payments to the Appomattox Regional Library System and due to the escalating price of utilities, fuel and supplies. There is a decrease in the anticipated contribution to Riverside Regional Jail of \$339,258 (or 12.7%) due to a drop in census. The anticipated increase in our contribution to the Appomattox Regional Library system is \$25,825 (4%). Contributions to Richard Bland and John Tyler Community colleges are budgeted in the Economic Development Fund (see special revenue fund section of this document).

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 4.6% of total General Fund Expenditures. These expenditures increased by 3.2% in comparison to FY 22/23 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 Changes

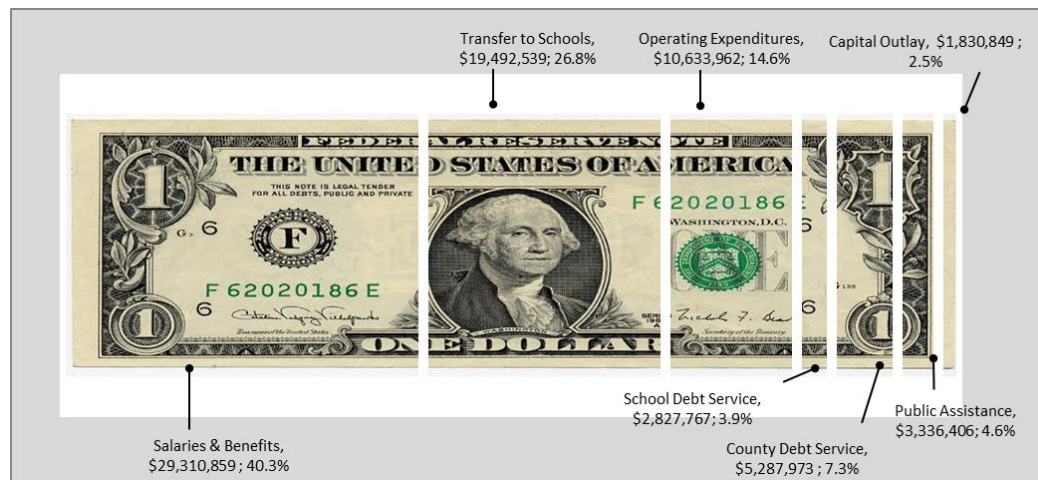
MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Change from FY2023	% of Total Change	Notes
Pay Increases for County Employees	\$ 1,354,351	35.94%	Step Increases for all eligible County Employees, mandated state pay increases and Market Regrades for positions below market in salary study (\$191,171 is offset by increases in state revenues)
Baseline Adjustment to Employee Personnel	\$ 988,238	26.22%	Accounting for Public Safety Increases that took effect 1/1/2023 and additions and reclassifications made during FY2023
Increase in Transfer to School Operating Fund {Updated - Based on increased Public Service Tax Revenues & Shift in \$543,374 Planned Transfer to CIP for School Buses to Transfer for School Operations}	\$ 939,374	24.92%	\$939,374 Higher than Introduced Budget - Schools provided with \$396,000 increase in Public Service Tax Revenues and shift in planned transfer to CIP for School Buses to Transfer for School Operations of \$543,374
Additional Employees	\$ 812,093	21.55%	9 General Fund Positions with focus on improved service delivery
New Transfer to Capital Improvement Fund for Fuel Focus	\$ 314,502	8.34%	Fuel Focus System
Increase for Additional Assistant CA (Operation Ceasefire)	\$ 123,855	3.29%	Grant-Funded
Increase for Comprehensive Plan Update and Ordinance Review	\$ 115,000	3.05%	CDCC
Increase for Additional SRO	\$ 103,389	2.74%	Grant-Funded
Increase in Children's Services Act Expenditures	\$ 101,157	2.68%	
Increase for Department Strategic Plans	\$ 100,000	2.65%	
Increase for Software Obligations	\$ 67,345	1.79%	
Increase for Office 365 Upgrade	\$ 64,800	1.72%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 60,328	1.60%	Revised from Introduced Budget
Increase in Vehicle Fuel Costs	\$ 57,500	1.53%	
Increase in Telephone Charges	\$ 52,050	1.38%	E-911 - Loss of VDEM E-911 Delta Funds
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 43,400	1.15%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Electrical Costs	\$ 41,450	1.10%	
Increase in Athletic Supplies	\$ 40,000	1.06%	Offset by Revenues (Registration Fees) for Football and Cheerleading
Increase for Vehicle Supplies	\$ 35,745	0.95%	
Increase for Various Supplies	\$ 26,794	0.71%	
Increase in Contribution to Appomattox Regional Library System	\$ 25,825	0.69%	
Increase in DMV Block Charges	\$ 23,000	0.61%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 21,749	0.58%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Increase in Contracted Services	\$ 21,184	0.56%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Crater Criminal Training Academy	\$ 17,680	0.47%	
Increase for NeoGov Learn	\$ 15,000	0.40%	Digital Training Platform
Increase for Training and Travel	\$ 14,177	0.38%	
Increase in Heating Fuel Costs	\$ 12,100	0.32%	
Increase in Contribution to Crater Youth Care Commission	\$ 9,467	0.25%	Increased by \$147 from Introduced Budget
Increase for BoardDocs	\$ 8,225	0.22%	
Increase in Postage Rates	\$ 7,832	0.21%	
Increase for Board Laptops	\$ 7,500	0.20%	related to BoardDocs transition
Increase in CSA Administrative Expenditures	\$ 6,362	0.17%	Required Increase; partially offset by increased state revenues
Increase in Farmers Market Costs	\$ 3,230	0.09%	
Increase in Repairs & Maintenance General Services	\$ 2,000	0.05%	
Net Change in Contributions to Other Agencies	\$ (174)	0.00%	
Reduction to Virginia Health Department	\$ (27,288)	-0.72%	
Elimination of Credit Card Convenience Fee Pass-through	\$ (129,500)	-3.44%	
Reduction in Radio System Maintenance (for one-year)	\$ (138,525)	-3.68%	L3Harris Contract Amendment 4
Reduction in General Fund Transfer to Debt Fund	\$ (215,000)	-5.70%	Debt Obligations and Reserves for Future Projects
Decrease in Riverside Regional Jail Contribution	\$ (339,258)	-9.00%	
Decrease in Transfer to Capital Improvement Fund for School Bus Purchases - Shifted Entire amount of \$543,374 to School Operations (hopefully, temporary until state budget approved)	\$ (437,091)	-11.60%	FY2023 Amount \$437,091; FY2024 Introduced Amount \$543,374; Shifted to Transfer for School Operations - State "Skinny" Budget
Decrease in General Fund Contingency	\$ (580,997)	-15.42%	
Total Quantified	\$ 3,768,869		

GENERAL FUND EXPENDITURES

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	197,523	201,707	179,414	201,501	269,446	67,945
0101	County Administration	257,300	254,470	271,211	284,390	410,161	125,771
0102	County Attorney	338,899	357,804	364,447	383,398	398,111	14,713
0103	Human Resources	325,358	278,384	319,926	380,652	413,207	32,555
	Total Administration	1,119,080	1,092,365	1,134,998	1,249,941	1,490,925	240,984
Constitutional Officers							
0200	Commissioner of the Revenue	459,891	457,184	459,122	560,588	615,366	54,778
0201	Treasurer	601,221	646,342	649,899	712,590	666,802	(45,789)
0202	Clerk of Circuit Court	608,605	600,569	630,685	645,762	659,133	13,370
0203	Sheriff	1,073,066	1,074,346	1,275,830	1,296,620	1,362,589	65,970
0204	Commonwealth's Attorney	640,454	711,630	737,795	816,651	972,487	155,836
0205	Commonwealth's Attorney - CESF Grant	-	26,614	20,459	-	-	-
0206	Commonwealth's Attorney - CESF Technology Grant	-	-	4,904	-	-	-
0207	Commonwealth's Attorney - Operation Ceasefire Grant	-	-	-	-	123,855	123,855
	Total Constitutional Officers	3,383,236	3,516,685	3,778,694	4,032,211	4,400,232	368,021
Community Development							
0300	Community Development and Code Compliance	916,905	926,345	808,167	996,910	1,118,740	121,830
0301	Planning	256,308	285,063	247,979	340,969	645,155	304,187
	Total Community Development	1,173,212	1,211,408	1,056,146	1,337,878	1,763,895	426,017
Financial Services							
0401	Assessor	496,193	505,370	538,438	616,168	755,458	139,290
0402	Finance	818,769	829,403	809,654	950,758	1,004,855	54,097
0403	Information Technology	600,505	590,036	578,520	769,629	804,597	34,968
0405	County-Wide Information Technology	391,158	488,461	456,899	511,524	576,324	64,800
	Total Financial Services	2,306,625	2,413,269	2,383,511	2,848,079	3,141,234	293,155
Operations							
0502	County Garage	426,306	516,471	633,334	583,344	713,092	129,748
0503	Refuse Disposal	41,167	71,025	69,422	64,645	62,741	(1,904)
0504	General Properties	2,251,506	2,172,314	2,209,594	2,423,036	2,520,492	97,456
0505	Parks & Recreation	976,567	926,754	1,078,892	1,131,949	1,256,485	124,536
0506	County Engineering	6,326	2,285	2,319	3,000	3,000	-
	Total Operations	3,701,872	3,688,848	3,993,561	4,205,973	4,555,810	349,836
Public Safety							
0601	Police Department	6,146,595	6,187,506	6,575,326	7,083,689	8,043,317	959,627
0602	Grants/Law Enforcement	49,963	78,221	67,424	-	-	-
0603	Emergency Communications Center	1,293,682	1,427,196	1,488,574	1,633,485	1,606,407	(27,078)
0604	Prince George Fire Department	91,214	70,497	27,732	-	-	-
0605	Disputanta Fire Department	39,358	39,671	52,816	-	-	-
0606	Carson Fire Department	77,459	54,246	95,310	-	-	-
0607	Burrowsville Fire Department	38,466	29,676	19,821	-	-	-
0608	Jefferson Park Fire Department	55,254	62,872	18,626	-	-	-
0617	Merchant's Hope Fire Department (New Route 10)	21,583	5,789	50,611	-	-	-
0609	Prince George Emergency Crew	9,587	5,404	8,798	-	-	-
0610	Fire and EMS	3,570,379	3,741,986	3,985,837	5,211,426	5,931,784	720,359
0611	Animal Control	426,329	440,581	401,834	533,518	602,106	68,589
0612	Emergency Management	75,171	62,881	63,002	110,125	174,201	64,076
0614	FIRE & EMS GRANTS	27,980	83,642	42,359	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	176,769	174,847	203,696	-	-	-
0616	FIRE & EMS SAFER Hiring Grant	364,752	345,942	409,819	-	-	-
	Total Public Safety	12,464,540	12,810,956	13,511,586	14,572,243	16,357,816	1,785,573

GENERAL FUND EXPENDITURES (cont.)

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	2,173,479	2,144,260	2,378,311	2,936,803	3,215,834	279,031
0702	Public Assistance (incl. SLH)	656,614	688,801	680,153	641,883	641,883	-
0703	CSA/At Risk Youth	10,736	13,412	12,501	15,000	21,362	6,362
0704	CSA State	2,005,929	2,220,340	1,994,359	2,458,094	2,559,251	101,157
0706	Tax Relief for the Elderly	151,637	144,711	148,746	150,000	150,000	-
	Total Social Services	4,998,396	5,211,523	5,214,070	6,201,780	6,588,330	386,550
Other							
0901	Registrar	262,253	316,239	266,094	405,491	443,614	38,124
0902	Circuit Court	127,914	124,099	147,155	163,742	161,491	(2,252)
0903	General District Court	40,592	36,899	50,409	43,200	43,200	-
0904	Magistrate	329	2,503	260	4,321	4,321	-
0905	Law Library	19,223	14,885	3,268	-	-	-
0906	Victim Witness [Local Portion for FY23 & Forward]	84,709	96,989	118,323	161,963	69,062	(92,901)
0907	Board and Care of Prisoners	2,322,266	2,567,106	2,662,641	3,011,402	2,681,711	(329,691)
0908	Court Services	4,336	3,823	4,854	4,915	4,915	-
0909	Juvenile Services VJCCCA	83,305	83,329	85,745	96,425	102,526	6,101
0910	Local Health Department	222,377	210,377	222,377	225,000	197,712	(27,288)
0911	Dist. 19 MHMR Services Board	110,562	117,374	117,374	132,867	132,867	-
0912	Contribution to Colleges	16,622	-	-	-	-	-
0913	Regional Library	604,127	604,127	604,127	645,631	671,456	25,825
0914	Soil & Water Conservation	21,000	21,000	21,000	22,000	23,000	1,000
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	-	(3,000)
0916	Cooperative Extension Office	66,367	63,692	90,354	80,998	85,328	4,330
0917	Other Functions	123,382	76,063	68,256	89,669	103,100	13,431
0918	Farmer's Market	8,882	14,592	20,285	16,559	19,789	3,230
0919	CARES Registrar	-	58,910	-	-	-	-
0920	Drug Court Treatment Program	-	34,044	96,841	129,766	141,630	11,864
0921	Victim Witness Federal Grant Portion	-	-	-	-	85,023	85,023
0922	Victim Witness State Grant Portion	-	-	-	-	38,671	38,671
	Total Other	4,121,246	4,449,050	4,582,363	5,236,949	5,009,416	(227,532)
	Contingencies	-	-	-	725,143	144,146	(580,997)
	Transfer to Schools-Operating & Textbook	14,910,415	15,187,560	16,461,627	18,553,165	19,492,539	939,374
	Transfer to LOSAP Fund	141,000	141,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,160,506	6,895,459	7,724,462	7,959,727	7,274,259	(685,468)
	Transfer to Debt Reserve	-	1,244,686	606,278	371,013	841,481	470,468
	Transfer to Community Corrections	57,327	62,986	69,131	141,967	202,295	60,328
	Transfer to Economic Development	-	-	-	-	-	-
	Transfer to Special Welfare Fund	-	-	4,200	-	-	-
	Transfer to Capital Projects Fund	1,878,200	2,116,047	3,259,211	1,374,418	1,316,978	(57,440)
	Total General Government	57,415,655	60,041,843	63,920,839	68,951,487	72,720,355	3,768,868
	Total General Government, less transfer	33,268,208	34,394,105	35,654,930	40,410,197	43,451,803	3,041,606
	TRANSFERS	24,147,448	25,647,738	28,265,909	28,541,290	29,268,552	727,262



ADMINISTRATION

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	197,523	201,707	179,414	201,501	269,446	67,945
0101	County Administration	257,300	254,470	271,211	284,390	410,161	125,771
0102	County Attorney	338,899	357,804	364,447	383,398	398,111	14,713
0103	Human Resources	325,358	278,384	319,926	380,652	413,207	32,555
	Total Administration	1,119,080	1,092,365	1,134,998	1,249,941	1,490,925	240,984

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.

Since FY19/20, the salary and benefits for the Clerk of the Board of Supervisors has been 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0100-01-001-0100-	41100	SALARIES BOARD OF SUP	74,662	74,310	76,155	91,239	91,215	(24)
0100-01-001-0100-	41001	BONUSES BOARD OF SUP				-	-	-
0100-01-001-0100-	41111	COMP. BOARD MEMBERS	35,100	35,725	35,100	35,100	35,100	-
0100-01-001-0100-	42100	FICA	8,160	8,227	8,285	9,665	9,663	(2)
0100-01-001-0100-	42210	BOS RETIREMENT	10,658	10,937	11,155	15,000	14,996	(4)
0100-01-001-0100-	42300	BOS HEALTH INSURANCE	-	-	-	5,000	5,000	-
0100-01-001-0100-	42400	BOS GROUP LIFE INSURANCE	960	982	1,001	1,223	1,222	(0)
0100-01-001-0100-	42500	BOS DISABILITY INSURANCE						
0100-01-001-0100-	42700	BOS WORKER'S COMPENSATION	154	155	163	115	88	(26)
0100-01-001-0100-	43101	PROFESSIONAL SERVICES	250	-	8,481	-	-	-
0100-01-001-0100-	43180	BOS CENSUS	-	-	-	-	-	-
0100-01-001-0100-	43320	BOS MAINT SVC CONTRACTS					52,225	52,225
0100-01-001-0100-	43500	PRINTING AND BINDING	42	-	-	-	-	-
0100-01-001-0100-	43600	ADVERTISING	8,983	13,114	9,919	10,000	15,000	5,000
0100-01-001-0100-	43990	OTHER FEES (BOS)		4,150		-	-	-
0100-01-001-0100-	45210	POSTAL SERVICE	10,769	15,933	3,775	500	500	-
0100-01-001-0100-	45230	TELEPHONE	5,364	4,739	5,170	5,300	5,300	-
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	5,271	5,927	5,618	6,500	6,500	-
0100-01-001-0100-	45510	MILEAGE	-	-	-	-	-	-
0100-01-001-0100-	45530	SUBSISTENCE & LODGING	-	-	-	-	-	-
0100-01-001-0100-	45540	CONVENTION & EDUCATION	4,249	1,787	1,814	2,000	5,000	3,000
0100-01-001-0100-	45600	COUNTY CONTRIBUTIONS	9,300	-	-	-	-	-
0100-01-001-0100-	45678	SENIOR CITIZENS TASK FORCE		6,821		-	-	-
0100-01-001-0100-	45810	DUES AND MEMBERSHIPS	15,600	14,822	9,091	15,355	15,355	-
0100-01-001-0100-	46001	OFFICE SUPPLIES	1,088	1,273	1,567	2,000	2,000	-
0100-01-001-0100-	46002	FOOD SUPPLIES	3,640	1,056	115	500	500	-
0100-01-001-0100-	46012	BOOKS & SUBSCRIPTIONS	565	-	-	-	-	-
0100-01-001-0100-	46014	OTHER OPERATING SUPPLIES	379	-	-	-	-	-
0100-01-001-0100-	48104	BOS SOFTWARE & AGREEMENTS						
0100-01-001-0100-	48107	BOS INFO TECH EQUIP-REPLACE	1,205	625	879	880	8,656	7,776
			197,523	201,707	179,414	201,501	269,446	67,945

Board of Supervisors (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Board of Supervisors	Clerk of the Board of Supervisors	FT	1	1	1	0
			1	1	1	0

FY2024 Budget Notes – Overall projected spending in the Board of Supervisor’s department is expected to increase by \$67,945 in FY23/24. Advertising costs have risen and Maintenance Service Contracts are anticipated to increase by \$52,225 for FY23/24 due to the implementation of SwagIt, a Board meeting-streaming platform (\$38,000), and due to moving to BoardDocs, an on-line agenda platform (\$8,225). The Board is budgeting an increase of \$3,000 for convention and education in anticipation of new board member training following the November 2023 election. Additionally, \$7,500 has been budgeted to purchase updated laptops for Board members as part of the migration to BoardDocs. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Any salary increase for the Clerk of the Board, who is a contracted employee of the Board, is approved by the Board annually.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0101-	41100	SALARIES & WAGES-REGULAR	166,557	164,362	153,575	167,459	187,895	20,436
0100-01-002-0101-	41001	BONUSES CO ADMIN	-	-	-	-	-	-
0100-01-002-0101-	41300	PART-TIME SALARIES & WAGE	929	8,621	415	1,000	500	(500)
0100-01-002-0101-	42100	FICA	10,667	11,394	7,905	12,887	14,412	1,525
0100-01-002-0101-	42210	RETIREMENT	23,755	24,376	15,282	27,530	30,890	3,360
0100-01-002-0101-	42300	HOSPITAL/MEDICAL PLANS	16,264	16,509	10,264	11,611	11,611	-
0100-01-002-0101-	42400	GROUP LIFE INSURANCE	2,139	2,188	1,372	2,244	2,518	274
0100-01-002-0101-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0101-	42700	WORKER'S COMPENSATION	380	382	402	152	132	(20)
0100-01-002-0101-	43101	PROFESSIONAL SERVICES	-	240	24,960	250	100,450	100,200
0100-01-002-0101-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	-	-	-
0100-01-002-0101-	43600	ADVERTISING	805	-	-	1,000	1,000	-
0100-01-002-0101-	44200	AUTOMOTIVE/MOTOR POOL	940	679	106	-	-	-
0100-01-002-0101-	45210	POSTAL SERVICE	86	88	15,376	22,000	25,000	3,000
0100-01-002-0101-	45230	TELEPHONE	5,307	4,313	5,310	5,500	5,200	(300)
0100-01-002-0101-	45305	MOTOR VEHICLE INSURANCE	428	427	427	428	372	(56)
0100-01-002-0101-	45410	LEASE/RENT EQUIPMENT	6,689	6,898	7,340	7,400	7,340	(60)
0100-01-002-0101-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0101-	45530	SUBSISTENCE & LODGING	392	-	-	500	400	(100)
0100-01-002-0101-	45540	CONVENTION & EDUCATION	758	828	4,310	3,000	6,200	3,200
0100-01-002-0101-	45600	COUNTY CONTRIBUTIONS	4,300	3,900	3,700	2,600	-	(2,600)
0100-01-002-0101-	45810	DUES AND MEMBERSHIPS	4,251	5,935	13,627	7,000	4,836	(2,164)
0100-01-002-0101-	46001	OFFICE SUPPLIES	1,977	1,135	754	2,000	2,600	600
0100-01-002-0101-	46002	FOOD SUPPLIES	2,649	-	101	1,000	1,000	-
0100-01-002-0101-	46008	VEHICLE & EQUIP. FUEL	877	618	599	1,200	1,000	(200)
0100-01-002-0101-	46009	VEHICLE & EQUIP SUPPLIES	707	69	-	880	500	(380)
0100-01-002-0101-	46011	UNIFORM & APPAREL	-	-	-	-	-	-
0100-01-002-0101-	46012	BOOKS & SUBSCRIPTIONS	553	462	463	750	306	(444)
0100-01-002-0101-	46014	OTHER OPERATING SUPPLIES	1,416	-	-	-	-	-
0100-01-002-0101-	46032	SPECIAL EVENTS	2,977	461	4,924	5,000	5,000	-
0100-01-002-0101-	48102	FURNITURE & FIXTURES	-	-	-	1,000	1,000	-
0100-01-002-0101-	48105	MTR VEH - REPLC	-	-	-	-	-	-
0100-01-002-0101-	48107	INFO TECH EQUIPMENT	1,498	586	-	-	-	-
			257,300	254,470	271,211	284,390	410,161	125,771

County Administration (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
County Administration	County Administrator	FT	1	1	1	0
County Administration	Public Information Officer	FT	0	1	1	0
			1	2	2	0

FY2024 Budget Notes – The total adopted FY23/24 budget for County Administration is \$125,771 more than in FY22/23. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels, and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Any salary increase for the County Administrator, who is a contracted employee of the Board, is approved by the Board annually. The most significant increase within the County Administration budget is a \$100,000 increase in 43101 - Professional Services, to start phase one of County Department / Agency strategic plans as part of the County's approved Strategic Plan. The goal of this initiative is development of results-driven, customer-focused strategic business plans for each County department and agency, in phases, over the next three to five fiscal years.

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 processed 547 Freedom of Information Act (FOIA) requests in 2022 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. The number of FOIA requests increased by 118 (27.5%) between 2021 and 2022 (429 requests were handled in 2021). 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0102-	41100	SALARIES & WAGES-REGULAR	162,636	179,586	182,290	188,258	204,552	16,294
0100-01-002-0102-	41001	BONUSES CO ATTORNEY	-	-	-	2,249	1,249	(1,000)
0100-01-002-0102-	41200	OVERTIME	-	-	-	-	-	-
0100-01-002-0102-	41300	PART-TIME SALARIES & WAGE	80,333	82,000	83,640	84,886	85,110	223
0100-01-002-0102-	42100	FICA	17,032	18,354	18,903	21,068	22,255	1,187
0100-01-002-0102-	42210	RETIREMENT	21,408	26,346	26,872	30,950	33,628	2,679
0100-01-002-0102-	42300	HOSPITAL/MEDICAL PLANS	30,627	33,013	35,263	35,263	35,263	-
0100-01-002-0102-	42400	GROUP LIFE INSURANCE	1,928	2,364	2,412	2,523	2,741	218
0100-01-002-0102-	42500	DISABILITY INSURANCE	312	312	319	327	335	9
0100-01-002-0102-	42700	WORKER'S COMPENSATION	264	267	281	275	204	(72)
0100-01-002-0102-	43101	PROFESSIONAL SERVICES	7,017	6,613	6,300	6,000	1,000	(5,000)
0100-01-002-0102-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0102-	45210	POSTAL SERVICE	825	590	770	1,000	1,000	-
0100-01-002-0102-	45230	TELEPHONE	3,388	3,123	3,018	3,100	2,900	(200)
0100-01-002-0102-	45410	LEASE/RENT EQUIPMENT	1,152	1,177	932	1,500	1,500	-
0100-01-002-0102-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0102-	45540	CONVENTION & EDUCATION	967	1,225	1,071	2,000	2,500	500
0100-01-002-0102-	45810	DUES AND MEMBERSHIPS	444	780	730	750	750	-
0100-01-002-0102-	46001	OFFICE SUPPLIES	445	325	413	750	625	(125)
0100-01-002-0102-	46002	FOOD SUPPLIES	31	-	-	-	-	-
0100-01-002-0102-	46012	BOOKS & SUBSCRIPTIONS	9,046	1,729	1,234	1,750	1,750	-
0100-01-002-0102-	48102	FURNITURE & FIXTURES	864	-	-	750	750	-
0100-01-002-0102-	48107	INFO TECH EQUIPMENT	180	-	-	-	-	-
			338,899	357,804	364,447	383,398	398,111	14,713

		FUNDED POSITIONS				
Department	Title	Status	FY2021-22	FY2022-23	FY2023-24	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

FY2024 Budget Notes: Overall, the budget for the County Attorney's office will increase for FY23/24 by \$14,713. The cost of the County code updates was moved to the Board of Supervisors budget for FY23/24, which resulted in a \$5,000 reduction in the County Attorney budget. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Any salary increase for the County Attorney, who is a contracted employee of the Board, is approved by the Board annually.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0103-	41100	SALARIES & WAGES-REGULAR	200,596	179,393	204,253	233,339	259,327	25,988
0100-01-002-0103-	41001	BONUSES HUMAN RESOURCES				159	-	(159)
0100-01-002-0103-	41300	PART-TIME SALARIES & WAGE	-	-	-	-	-	-
0100-01-002-0103-	42100	FICA	14,395	12,655	14,379	17,863	19,839	1,976
0100-01-002-0103-	42210	RETIREMENT	27,767	26,734	29,477	38,361	42,633	4,272
0100-01-002-0103-	42300	HOSPITAL/MEDICAL PLANS	33,518	31,897	39,644	45,011	45,011	-
0100-01-002-0103-	42400	GROUP LIFE INSURANCE	2,500	2,400	2,646	3,127	3,475	348
0100-01-002-0103-	42500	HR DISABILITY INSURANCE	223	135	163	307	317	9
0100-01-002-0103-	42700	WORKER'S COMPENSATION	330	333	351	211	182	(29)
0100-01-002-0103-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-01-002-0103-	43132	EMPL/ VOL RECOGNITION	16,506	3,028	4,331	12,000	12,000	-
0100-01-002-0103-	43320	MAINTENANCE SVS CONTRACTS	8,978	10,123	10,816	11,000	12,450	1,450
0100-01-002-0103-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0103-	45210	POSTAL SERVICE	286	260	345	250	250	-
0100-01-002-0103-	45230	TELEPHONE	3,118	3,044	3,961	4,100	3,500	(600)
0100-01-002-0103-	45410	LEASE/RENT EQUIPMENT	4,004	3,843	3,953	4,000	4,000	-
0100-01-002-0103-	45530	SUSTENANCE & LODGING	-	-	-	-	-	-
0100-01-002-0103-	45540	CONVENTION & EDUCATION	287	399	23	1,500	1,500	-
0100-01-002-0103-	45541	TRAINING - PROFESSIONAL DEVEL	836	1,058	1,470	2,500	2,500	-
0100-01-002-0103-	45810	DUES AND MEMBERSHIPS	636	700	723	750	850	100
0100-01-002-0103-	46001	OFFICE SUPPLIES	1,162	1,282	1,686	2,800	2,500	(300)
0100-01-002-0103-	46002	FOOD SUPPLIES	402	233	201	375	375	-
0100-01-002-0103-	46004	MEDICAL & DRUG TESTING SUPPLIES			278	500	350	(150)
0100-01-002-0103-	46014	OTHER OPERATING SUPPLIES	7,940	567	613	1,000	650	(350)
0100-01-002-0103-	46024	DATA PROCESSING SUPPLIES	604	-	-	-	-	-
0100-01-002-0103-	46031	FLOWERS/DONATIONS	1,270	300	615	1,500	1,500	-
0100-01-002-0103-	48102	FURNITURE & FIXTURES	-	-	-	-	-	-
			325,358	278,384	319,926	380,652	413,207	32,555

Department	Title	Status	FUNDED POSITIONS			
			FY2021-22	FY2022-23	FY2023-24	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

FY2024 Budget Notes: The Human Resources budget will increase by \$32,555 for FY23/24. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. There were minimal changes to non-salary line items.

CONSTITUTIONAL OFFICERS

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Constitutional Officers							
0200	Commissioner of the Revenue	459,891	457,184	459,122	560,588	615,366	54,778
0201	Treasurer	601,221	646,342	649,899	712,590	666,802	(45,789)
0202	Clerk of Circuit Court	608,605	600,569	630,685	645,762	659,133	13,370
0203	Sheriff	1,073,066	1,074,346	1,275,830	1,296,620	1,362,589	65,970
0204	Commonwealth's Attorney	640,454	711,630	737,795	816,651	972,487	155,836
0205	Commonwealth's Attorney - CESF Grant	-	26,614	20,459	-	-	-
0206	Commonwealth's Attorney - CESF Technology Grant	-	-	4,904	-	-	-
0207	Commonwealth's Attorney - Operation Ceasefire Grant	-	-	-	-	123,855	123,855
Total Constitutional Officers		3,383,236	3,516,685	3,778,694	4,032,211	4,400,232	368,021

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0200-	41100	SALARIES & WAGES-REGULAR	309,079	306,730	296,903	360,887	404,904	44,016
0100-01-002-0200-	41001	BONUSES COMMIS OF REVENUE				-	-	-
0100-01-002-0200-	41200	OVERTIME	52	-	-	-	-	-
0100-01-002-0200-	41300	PART-TIME SALARIES & WAGE	219	-	2,627	2,500	2,750	250
0100-01-002-0200-	42100	FICA	22,556	22,376	21,858	27,799	31,185	3,386
0100-01-002-0200-	42210	RETIREMENT	45,303	45,576	45,414	59,330	66,566	7,236
0100-01-002-0200-	42300	HOSPITAL/MEDICAL PLANS	38,707	39,438	43,120	58,285	53,214	(5,071)
0100-01-002-0200-	42400	GROUP LIFE INSURANCE	4,079	4,091	4,076	4,836	5,426	590
0100-01-002-0200-	42500	DISABILITY	606	574	519	648	700	53
0100-01-002-0200-	42700	WORKER'S COMPENSATION	1,715	1,727	1,819	327	285	(42)
0100-01-002-0200-	43101	PROFESSIONAL SERVICES	6,166	7,233	10,538	13,500	16,000	2,500
0100-01-002-0200-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-01-002-0200-	43320	MAINTENANCE SRVC CONTRCTS	6,260	6,573	6,861	7,200	7,560	360
0100-01-002-0200-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0200-	44200	AUTOMOTIVE/MOTOR POOL	800	20	172	-	-	-
0100-01-002-0200-	45210	POSTAL SERVICE	6,029	7,138	6,835	6,100	7,000	900
0100-01-002-0200-	45230	TELEPHONE	2,981	2,511	4,289	4,500	4,500	-
0100-01-002-0200-	45305	MOTOR VEHICLE INSURANCE	239	239	249	250	250	-
0100-01-002-0200-	45410	LEASE/RENT EQUIPMENT	4,297	4,225	4,351	4,500	4,500	-
0100-01-002-0200-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0200-	45540	CONVENTION & EDUCATION	4,081	2,140	2,570	2,500	3,000	500
0100-01-002-0200-	45810	DUES AND MEMBERSHIPS	705	830	715	700	700	-
0100-01-002-0200-	46001	OFFICE SUPPLIES	4,967	5,064	5,526	6,000	6,000	-
0100-01-002-0200-	46002	FOOD SUPPLIES	313	179	179	300	300	-
0100-01-002-0200-	46008	VEHICLE & EQUIP. FUEL	71	154	151	126	126	-
0100-01-002-0200-	46009	VEHICLE EQUIP & SUPPLIES			-	50	50	-
0100-01-002-0200-	46012	BOOKS & SUBSCRIPTIONS	220	366	350	250	350	100
0100-01-002-0200-	48101	MACHINERY & EQUIPMENT	155	-	-	-	-	-
0100-01-002-0200-	48107	INFO TECH EQUIPMENT	291	-	-	-	-	-
			459,891	457,184	459,122	560,588	615,366	54,778

		FUNDED POSITIONS				
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	Change
Commissioner of Revenue	Commissioner of the Revenue	FT	1	1	1	0
Commissioner of Revenue	Chief Deputy Commissioner of Revenue	FT	1	1	0	-1
Commissioner of Revenue	Chief Deputy Commissioner of Revenue I	FT	0	0	0	0
Commissioner of Revenue	Chief Deputy Commissioner of Revenue II (w/ Career Development)	FT	0	0	1	1
Commissioner of Revenue	Deputy Commissioner of Revenue	FT	3	3	0	-3
Commissioner of Revenue	Deputy Commissioner of Revenue I	FT	0	0	2	2
Commissioner of Revenue	Deputy Commissioner of Revenue II (w/ Career Development)	FT	0	0	1	1
Commissioner of Revenue	Deputy License Inspector	FT	1	1	0	-1
Commissioner of Revenue	Deputy License Inspector I	FT	0	0	0	0
Commissioner of Revenue	Deputy License Inspector II (w/ Career Development)	FT	0	0	1	1
			6	6	6	0

FY2024 Budget Notes: No significant non-salary line budget changes are anticipated for FY2024. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County step and market increases in accordance with General Assembly and State Compensation Board requirements. Grade and title distinctions were made for Commissioner of Revenue's Office employees who have attained state-approved career development (level II).

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0201-	41100	SALARIES & WAGES-REGULAR	278,746	274,892	285,036	319,582	366,742	47,160
0100-01-002-0201-	41001	BONUSES	-	-	-	755	-	(755)
0100-01-002-0201-	41200	SALARIES & WAGES-OVERTIME	430	-	-	1,000	1,000	-
0100-01-002-0201-	41300	PART-TIME SALARIES & WAGE	20,833	8,868	2,830	5,000	5,500	500
0100-01-002-0201-	42100	FICA	21,869	20,878	20,925	24,965	28,553	3,588
0100-01-002-0201-	42210	RETIREMENT	39,570	39,160	42,376	52,539	60,292	7,753
0100-01-002-0201-	42300	HOSPITAL/MEDICAL PLANS	60,252	57,728	62,265	62,551	62,551	-
0100-01-002-0201-	42400	GROUP LIFE INSURANCE	3,563	3,511	3,893	4,282	4,914	632
0100-01-002-0201-	42500	DISABILITY INSURANCE	527	761	1,034	1,106	1,327	221
0100-01-002-0201-	42700	WORKER'S COMPENSATION	461	464	489	294	261	(32)
0100-01-002-0201-	43101	PROFESSIONAL SERVICES	4,695	8,975	365	1,000	1,000	-
0100-01-002-0201-	43103	DMV BLOCKS	33,305	36,850	53,500	30,000	53,000	23,000
0100-01-002-0201-	43310	REPAIRS AND MAINTENANCE	222	-	-	1,000	1,000	-
0100-01-002-0201-	43320	MAINTENANCE SVS CONTRACTS	11,916	12,475	13,020	13,671	14,315	644
0100-01-002-0201-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0100-01-002-0201-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0201-	43991	BANK ACCOUNT FEES	1,853	2,649	804	2,500	2,000	(500)
0100-01-002-0201-	43993	CREDIT/DEBIT CARD	75,005	124,696	109,264	130,000	500	(129,500)
0100-01-002-0201-	44200	AUTOMOTIVE MOTOR POOL	313	299	142	-	-	-
0100-01-002-0201-	45210	POSTAL SERVICE	31,905	39,010	34,010	40,000	40,000	-
0100-01-002-0201-	45230	TELEPHONE	4,855	4,302	6,927	7,100	6,600	(500)
0100-01-002-0201-	45305	MOTOR VEHICLE INSURANCE	239	239	299	300	300	-
0100-01-002-0201-	45410	LEASE/RENT EQUIPMENT	2,608	3,030	3,399	3,300	3,300	-
0100-01-002-0201-	45540	CONVENTION & EDUCATION	1,443	1,914	3,047	2,500	3,500	1,000
0100-01-002-0201-	45810	DUES AND MEMBERSHIPS	450	450	550	745	745	-
0100-01-002-0201-	46001	OFFICE SUPPLIES	4,100	3,616	1,772	5,000	5,000	-
0100-01-002-0201-	46002	FOOD SUPPLIES	178	178	178	200	200	-
0100-01-002-0201-	46008	VEHICLE & EQUIP FUEL	22	16	88	100	100	-
0100-01-002-0201-	46009	VEHICLE EQUIP & SUPPLIES	-	-	-	100	100	-
0100-01-002-0201-	46012	BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-
0100-01-002-0201-	46015	COUNTY DOG TAGS	695	574	918	1,000	1,000	-
0100-01-002-0201-	46024	DATA PROCESSING SUPPLIES	766	228	2,186	1,000	2,000	1,000
0100-01-002-0201-	48107	INFO TECH EQUIPMENT	400	580	580	1,000	1,000	-
			601,221	646,342	649,899	712,590	666,802	(45,789)

Treasurer (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Treasurer	Treasurer	FT	1	1	1	0
Treasurer	Chief Deputy Treasurer	FT	1	1	0	-1
Treasurer	Chief Deputy Treasurer I	FT	0	0	0	0
Treasurer	Chief Deputy Treasurer II (with Career Development)	FT	0	0	1	1
Treasurer	Deputy Treasurer - Full-Time	FT	4	4	0	-4
Treasurer	Deputy Treasurer I	FT	0	0	3	3
Treasurer	Deputy Treasurer II (with Career Development)	FT	0	0	1	1
Treasurer	Deputy Treasurer - Part-Time	PT	0	0	0	0
			6	6	6	0

FY2024 Budget Notes: A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County step and market increases in accordance with General Assembly and State Compensation Board requirements. Grade and title distinctions were made for Treasurer's Office employees who have attained state-approved career development (level II). The Treasurer's FY2024 budget includes a \$129,500 reduction in credit and debit card fees. Our third-party payment processor now **collects and retains** these fees, rather than providing them to the County and invoicing us. A corresponding reduction in General Fund revenues is included in the adopted budget, and the net impact on the General Fund budget is \$0. DMV block fees are expected to increase by \$23,000, a mechanism used by the Treasurer to collect delinquent personal property taxes; increased revenues offset this fee increase.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0202-	41100	SALARIES & WAGES-REGULAR	380,022	380,832	394,567	388,930	411,315	22,385
0100-02-010-0202-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0202-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-02-010-0202-	41300	PART-TIME SALARIES & WAGE	2,218	123	3,015	7,100	7,392	292
0100-02-010-0202-	41302	COMPENSATION OF JURORS	-	-	-	2,500	4,200	1,700
0100-02-010-0202-	42100	FICA	27,763	27,494	28,550	30,296	32,031	1,735
0100-02-010-0202-	42210	RETIREMENT	55,293	56,737	55,690	63,940	67,620	3,680
0100-02-010-0202-	42300	HOSPITAL/MEDICAL PLANS	68,369	70,363	78,492	83,816	76,558	(7,258)
0100-02-010-0202-	42400	GROUP LIFE INSURANCE	4,978	5,092	4,998	5,212	5,512	300
0100-02-010-0202-	42500	DISABILITY	418	418	467	492	514	22
0100-02-010-0202-	42700	WORKER'S COMPENSATION	531	534	563	356	296	(60)
0100-02-010-0202-	43101	PROFESSIONAL SERVICES	3,350	4,000	7,382	4,000	4,000	-
0100-02-010-0202-	43310	REPAIRS AND MAINTENANCE	350	-	-	400	-	(400)
0100-02-010-0202-	43320	MAINTENANCE SVS CONTRACTS	621	650	-	1,800	1,800	-
0100-02-010-0202-	43500	PRINTING AND BINDING	2,168	2,572	-	2,600	2,600	-
0100-02-010-0202-	43513	MICROFILMING EXPENSE	755	651	1,059	800	800	-
0100-02-010-0202-	43550	RECORD PRESERVATION SERVICE	10,059	14,101	12,862	-	-	-
0100-02-010-0202-	45210	POSTAL SERVICE	2,517	84	2,500	2,500	2,500	-
0100-02-010-0202-	45230	TELEPHONE	2,541	3,309	3,214	3,300	3,000	(300)
0100-02-010-0202-	45410	LEASE/RENT EQUIPMENT	3,528	3,913	3,830	3,900	3,900	-
0100-02-010-0202-	45540	CONVENTION & EDUCATION	-	-	678	1,000	1,000	-
0100-02-010-0202-	45810	DUES AND MEMBERSHIPS	320	320	-	320	345	25
0100-02-010-0202-	46001	OFFICE SUPPLIES	11,335	8,088	6,540	8,000	8,000	-
0100-02-010-0202-	46002	FOOD SUPPLIES	200	-	891	-	-	-
0100-02-010-0202-	46012	BOOKS & SUBSCRIPTIONS	787	-	-	500	500	-
0100-02-010-0202-	46024	DATA PROCESS INDEXING	17,198	16,891	17,608	17,500	17,750	250
0100-02-010-0202-	48101	MACHINERY & EQUIPMENT	-	-	-	1,000	2,500	1,500
0100-02-010-0202-	48102	FURNITURE & FIXTURES	13,285	4,396	7,780	15,000	4,500	(10,500)
0100-02-010-0202-	48107	INFO TECH EQUIPMENT	-	-	-	500	500	-
			608,605	600,569	630,685	645,762	659,133	13,370

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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	2	2	0
Clerk of Circuit Court	Deputy Court Clerk I	FT	3	2	2	0
			6	6	6	0

FY2024 Budget Notes: A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County step and market increases in accordance with General Assembly and State Compensation Board requirements. The FY2024 budget was reduced by \$10,500 to eliminate one-time costs budgeted in FY2023 for furniture and fixtures to purchase new furniture for the Clerk's office and to install a new security door.

Sheriff

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

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

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0203-	41100	SALARIES & WAGES-REGULAR	639,176	630,425	769,696	705,286	736,221	30,934
0100-02-010-0203-	41001	BONUSES	-	-	-	-	47	47
0100-02-010-0203-	41200	SALARIES & WAGES-OVERTIME	9,139	8,910	11,625	12,500	24,200	11,700
0100-02-010-0203-	41300	PART-TIME SALARIES & WAGE	37,396	40,747	63,816	52,452	59,354	6,902
0100-02-010-0203-	41700	SELECTIVE ENFORCEMENT-OVT	13,794	6,288	4,150	18,500	15,500	(3,000)
0100-02-010-0203-	42100	FICA	51,184	50,270	62,872	60,338	63,902	3,564
0100-02-010-0203-	42210	RETIREMENT	88,985	89,842	97,762	115,949	121,035	5,086
0100-02-010-0203-	42300	HOSPITAL/MEDICAL PLANS	98,890	113,192	115,151	139,294	133,703	(5,591)
0100-02-010-0203-	42400	GROUP LIFE INSURANCE	8,012	8,064	8,774	9,451	9,865	415
0100-02-010-0203-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0203-	42700	WORKER'S COMPENSATION	11,879	15,337	16,158	18,969	25,561	6,592
0100-02-010-0203-	42701	LINE OF DUTY ACT	3,281	3,609	3,594	4,058	4,058	-
0100-02-010-0203-	43101	PROFESSIONAL SERVICES	-	180	350	-	-	-
0100-02-010-0203-	43314	SECURITY IMPROVEMENT	-	-	150	47,000	47,000	-
0100-02-010-0203-	43320	MAINTENANCE SVS CONTRACTS	39,003	32,497	32,339	35,000	35,000	-
0100-02-010-0203-	44200	AUTOMOTIVE/MOTOR POOL	3,502	11,456	5,648	-	-	-
0100-02-010-0203-	45210	POSTAL SERVICE	2,421	2,421	-	2,500	2,500	-
0100-02-010-0203-	45230	TELEPHONE	7,190	10,608	10,208	11,200	11,200	-
0100-02-010-0203-	45305	MOTOR VEHICLE INSURANCE	3,997	4,235	4,986	5,000	5,000	-
0100-02-010-0203-	45410	LEASE/RENT EQUIPMENT	4,659	4,860	4,999	5,052	5,052	-
0100-02-010-0203-	45540	CONVENTION & EDUCATION	1,386	393	3,057	2,100	2,100	-
0100-02-010-0203-	45790	FIRST RESPONDER FUNDS	-	-	(2)	-	-	-
0100-02-010-0203-	45810	DUES AND MEMBERSHIPS	1,162	2,455	1,972	2,300	2,300	-
0100-02-010-0203-	46001	OFFICE SUPPLIES	7,282	3,724	4,730	5,000	5,000	-
0100-02-010-0203-	46008	VEHICLE & EQUIP. FUEL	11,938	11,706	21,605	16,800	24,000	7,200
0100-02-010-0203-	46009	VEHICLE & EQUIP. SUPPLIES	1,616	2,176	369	4,640	4,640	-
0100-02-010-0203-	46010	POLICE SUPPLIES	8,952	8,391	11,405	6,600	6,600	-
0100-02-010-0203-	46011	UNIFORM/APPAREL	4,918	5,447	10,645	5,000	5,000	-
0100-02-010-0203-	46014	OTHER OPERATING SUPPLIES	319	-	2,665	3,500	3,500	-
0100-02-010-0203-	46042	OTHER SUPPLIES-GRANTS	-	-	-	-	-	-
0100-02-010-0203-	46047	HOME ELECT MONITORING	-	892	793	1,500	1,500	-
0100-02-010-0203-	46070	TRIAD	3,759	-	-	-	-	-
0100-02-010-0203-	47008	CRATER ACADEMY	5,729	5,619	6,314	6,630	8,752	2,122
0100-02-010-0203-	48101	MACHINERY & EQUIPMENT	2,820	-	-	-	-	-
0100-02-010-0203-	48107	INFO TECH EQUIPMENT	679	604	-	-	-	-
0100-02-010-0203-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			1,073,066	1,074,345.62	1,275,830	1,296,620	1,362,589	65,970

FY2024 Budget Notes: A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County step and market increases in accordance with General Assembly and State Compensation Board requirements. Increases were made for vehicle fuel based on trend information, and we will see an increase to the Crater Criminal Training Academy for FY2024. There were no other significant changes in the FY2024 budget.

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 remains reflected in the FY2024 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-020-0204-	41100	SALARIES & WAGES-REGULAR	418,873	472,652	486,923	533,205	675,257	142,052
0100-02-020-0204-	41001	BONUSES				791	-	(791)
0100-02-020-0204-	41300	PART-TIME SALARIES	38,572	38,303	41,862	40,056	-	(40,056)
0100-02-020-0204-	42100	FICA	33,935	37,809	39,337	43,915	51,657	7,742
0100-02-020-0204-	42210	RETIREMENT	58,755	70,093	69,967	87,659	111,012	23,353
0100-02-020-0204-	42300	HOSPITAL/MEDICAL PLANS	50,379	58,868	60,422	68,744	91,001	22,258
0100-02-020-0204-	42400	GROUP LIFE INSURANCE	5,290	6,371	6,280	7,145	9,048	1,904
0100-02-020-0204-	42500	DISABILITY	123	185	193	205	681	476
0100-02-020-0204-	42700	WORKER'S COMPENSATION	659	738	787	574	473	(101)
0100-02-020-0204-	43101	PROFESSIONAL SERVICES	834	221	62	500	500	-
0100-02-020-0204-	43320	MAINTENANCE SVS CONTRACTS	3,603	3,645	3,939	3,540	4,540	1,000
0100-02-020-0204-	45210	POSTAL SERVICE	2,321	1,199	1,267	1,300	1,300	-
0100-02-020-0204-	45230	TELEPHONE	2,451	3,284	3,322	3,400	3,400	-
0100-02-020-0204-	45540	CONVENTION & EDUCATION	914	750	5,258	4,660	4,660	-
0100-02-020-0204-	45810	DUES AND MEMBERSHIPS	3,111	3,379	3,091	3,300	3,300	-
0100-02-020-0204-	46001	OFFICE SUPPLIES	12,957	7,122	7,561	5,500	7,500	2,000
0100-02-020-0204-	46002	FOOD SUPPLIES	443	-	88	88	88	-
0100-02-020-0204-	46011	UNIFORM & APPAREL	-	-	-	-	-	-
0100-02-020-0204-	46012	BOOKS & SUBSCRIPTIONS	2,175	2,092	2,397	2,000	2,000	-
0100-02-020-0204-	46024	DATA PROCESSING SUPPLIES	496	520	640	650	650	-
0100-02-020-0204-	48104	SOFTWARE AGREEMENT	-	-	-	1,020	1,020	-
0100-02-020-0204-	48107	INFO TECH EQUIPMENT	4,563	4,400	4,400	8,400	4,400	(4,000)
			640,454	711,630	737,795	816,651	972,487	155,836

Commonwealth's Attorney (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Commonwealth's Attorney	Commonwealth's Attorney	FT	1	1	1	0
Commonwealth's Attorney	Deputy Commonwealth's Attorney	FT	0	1	1	0
Commonwealth's Attorney	Asst. Commonwealth's Attorney Full-Time	FT	3	3	0	-3
Commonwealth's Attorney	Asst. Commonwealth's Attorney I Full-Time	FT	0	0	2	2
	Asst. Commonwealth's Attorney II - Career Prosecutor (with State-approved Career Development) Full-Time					
Commonwealth's Attorney	Asst. Commonwealth's Attorney Grant Funded*	FT	0	0	1	1
Commonwealth's Attorney	Asst. Commonwealth's Attorney Part-Time	PT	0.5	0	0	0
Commonwealth's Attorney	Office Manager	FT	1	1	1	0
Commonwealth's Attorney	Legal Assistant	FT	2	2	2	0
			7.5	8	9	1.00
	*Position Shared with City of Hopewell					

FY2024 Budget Notes: There were few significant non-salary changes in the adopted FY2024 budget. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County step and market increases in accordance with General Assembly and State Compensation Board requirements. The FY2024 budget reflects the full-year impact of the conversion of one part-time Assistant Commonwealth's Attorney to full-time, which was approved during FY2023. In FY2023, the Board approved a new grant-funded position which is shared with the City of Hopewell to address gun-violence cases. The full year budget impact for that shared, grant-funded position is shown separately, on the following pages. Grade and title distinctions were made for Commonwealth's Attorney's Office employees who have attained state-approved career development "Career Prosecutor" status (level II).

Commonwealth's Attorney (Continued) – Grant-Funded Activities

Department of Criminal Justice Services (DCJS) Operation Ceasefire Grant

This grant, approved in FY2023, funds a full-time Assistant Commonwealth's Attorney that is shared with the City of Hopewell. This regional prosecutor focuses on the prosecution, mitigation, and prevention of firearm crimes and gun violence in Prince George County and the City of Hopewell.

Commonwealth Attorney - DCJS Operation Ceasefire Grant								
Location Code	0207							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-020-0207-	41100	SALARIES & WAGES-REGULAR	-	-	-	-	90,060	90,060
0100-02-020-0207-	41200	OVERTIME	-	-	-	-	-	-
0100-02-020-0207-	41300	PART-TIME SALARIES	-	-	-	-	-	-
0100-02-020-0207-	42100	FICA	-	-	-	-	6,890	6,890
0100-02-020-0207-	42210	VRS RETIREMENT	-	-	-	-	14,806	14,806
0100-02-020-0207-	42300	HEALTH INSURANCE	-	-	-	-	10,354	10,354
0100-02-020-0207-	42400	GROUP TERM LIFE INSURANCE	-	-	-	-	1,207	1,207
0100-02-020-0207-	42500	VLDP DISABILITY INSURANCE	-	-	-	-	476	476
0100-02-020-0207-	42700	WORKER'S COMPENSATION INSURANCE	-	-	-	-	63	63
0100-02-020-0207-	48102	FURNITURE AND FIXTURES	-	-	-	-	-	-
			-	-	-	-	123,855	123,855

Prior Year Expired Grant Activities

Commonwealth Attorney - CESF Grant								
Location Code	0205							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-020-0205-	41100	SALARIES & WAGES-REGULAR	-	-	-	-	-	-
0100-02-020-0205-	41200	OVERTIME	-	-	1,025	-	-	-
0100-02-020-0205-	41300	PART-TIME SALARIES	-	24,723	4,576	-	-	-
0100-02-020-0205-	42100	FICA	-	1,891	428	-	-	-
0100-02-020-0205-	48102	FURNITURE AND FIXTURES	-	-	14,430	-	-	-
			-	26,614	20,459	-	-	-

Commonwealth Attorney - CESF Technology Grant								
Location Code	0206							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-020-0206-	48107	CESF TECHNOLOGY	-	-	4,904	-	-	-
			-	-	4,904	-	-	-

COMMUNITY DEVELOPMENT

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
	Community Development						
0300	Community Development and Code Compliance	916,905	926,345	808,167	996,910	1,118,740	121,830
0301	Planning	256,308	285,063	247,979	340,969	645,155	304,187
	Total Community Development	1,173,212	1,211,408	1,056,146	1,337,878	1,763,895	426,017

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.

FY2024 Budget Notes: A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The Environmental Program Coordinator was reclassified as a Coordinator V (from Coordinator IV). There were minimal changes to non-salary line items.

Community Development & Code Compliance (Continued)

Community Development and Code Compliance								
Location Code 0300								
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-400-0300-	41100	SALARIES & WAGES-REGULAR	591,405	588,162	505,145	656,542	738,856	82,314
0100-03-400-0300-	41001	BONUSES				6,585	-	(6,585)
0100-03-400-0300-	41200	SALARIES & WAGES-OVERTIME	-	2	4	(40,000)	-	40,000
0100-03-400-0300-	41300	PART-TIME SALARIES & WAGE	2,579	2,592	19,399	-	-	-
0100-03-400-0300-	41301	COMP COMMISSION MEMBERS	-	-	-	-	-	-
0100-03-400-0300-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-400-0300-	42100	FICA	43,125	43,188	38,294	47,669	56,522	8,853
0100-03-400-0300-	42210	RETIREMENT	90,865	93,338	78,472	107,935	121,468	13,532
0100-03-400-0300-	42300	HOSPITAL/MEDICAL PLANS	99,319	100,070	88,984	115,011	101,834	(13,177)
0100-03-400-0300-	42400	GROUP LIFE INSURANCE	8,181	8,377	7,043	8,798	9,901	1,103
0100-03-400-0300-	42500	DISABILITY INSURANCE	-	-	44	926	1,325	399
0100-03-400-0300-	42700	WORKER'S COMPENSATION	9,890	9,958	10,491	12,144	7,534	(4,610)
0100-03-400-0300-	43101	PROFESSIONAL SERVICES	2,962	5,584	10,823	10,000	10,000	-
0100-03-400-0300-	43109	PROPERTY MAINT / GRASS CUTTI	4,570	2,955	2,325	10,000	10,000	-
0100-03-400-0300-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-400-0300-	43320	MAINTENANCE SVS CONTRACTS	25,484	28,265	13,800	20,000	19,550	(450)
0100-03-400-0300-	43600	ADVERTISING	-	-	-	-	-	-
0100-03-400-0300-	43991	BANK ACCOUNT FEES	7,522	12,676	2,186	-	-	-
0100-03-400-0300-	44200	AUTOMOTIVE/MOTOR POOL	1,690	2,492	1,447	-	-	-
0100-03-400-0300-	45210	POSTAL SERVICE	948	924	666	1,100	1,350	250
0100-03-400-0300-	45230	TELEPHONE	14,878	13,137	14,600	15,500	14,600	(900)
0100-03-400-0300-	45305	MOTOR VEHICLE INSURANCE	1,809	1,263	1,994	2,500	2,400	(100)
0100-03-400-0300-	45410	LEASE/RENT EQUIPMENT	1,397	1,646	1,538	2,000	2,000	-
0100-03-400-0300-	45540	CONVENTION & EDUCATION	635	367	38	2,500	3,500	1,000
0100-03-400-0300-	45810	DUES AND MEMBERSHIPS	644	469	315	1,000	1,000	-
0100-03-400-0300-	46001	OFFICE SUPPLIES	496	829	849	1,800	1,500	(300)
0100-03-400-0300-	46002	FOOD SUPPLIES	58	-	-	400	400	-
0100-03-400-0300-	46008	VEHICLE & EQUIP. FUEL	4,516	4,370	6,019	6,500	6,500	-
0100-03-400-0300-	46009	VEHICLE & EQUIP. SUPPLIES	832	1,242	528	2,600	2,600	-
0100-03-400-0300-	46011	UNIFORM/APPAREL	-	929	90	1,000	1,000	-
0100-03-400-0300-	46012	BOOKS & SUBSCRIPTIONS	1,153	515	565	1,500	1,500	-
0100-03-400-0300-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-400-0300-	46024	DATA PROCESSING SUPPLIES	1,558	1,603	2,455	2,000	2,500	500
0100-03-400-0300-	46036	COMMUNICATION EQUIPMENT	-	1,392	-	-	-	-
0100-03-400-0300-	46043	TOOLS & EQUIPMENT	386	-	54	400	400	-
0100-03-400-0300-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			916,905	926,345	808,167	996,910	1,118,740	121,830

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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	0	-1
CDCC	Coordinator V, Environmental Program	FT	0	0	1	1
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

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 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. In addition, 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 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-08-301-0301-	41100	SALARIES & WAGES-REGULAR	101,626	163,351	147,271	190,833	338,137	147,304
0100-08-301-0301-	41001	BONUSES				1,336	182	(1,154)
0100-08-301-0301-	41200	SALARIES & WAGES-OVERTIME	1,060	210	506	-	-	-
0100-08-301-0301-	41300	PART-TIME SALARIES & WAGE	57,432	12,514	637	-	-	-
0100-08-301-0301-	41301	COMP COMMISSION MEMBERS	18,700	17,200	18,100	18,800	18,800	-
0100-08-301-0301-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-08-301-0301-	42100	FICA	13,543	14,626	12,665	16,139	27,320	11,180
0100-08-301-0301-	42210	RETIREMENT	14,598	22,746	21,425	31,373	55,590	24,217
0100-08-301-0301-	42300	HOSPITAL/MEDICAL PLANS	9,503	16,702	17,718	31,722	43,272	11,550
0100-08-301-0301-	42400	GROUP LIFE INSURANCE	1,314	2,042	1,923	2,557	4,531	1,974
0100-08-301-0301-	42500	DISABILITY INSURANCE	173	461	494	547	1,274	727
0100-08-301-0301-	42700	WORKER'S COMPENSATION	1,029	1,036	1,092	4,661	250	(4,411)
0100-08-301-0301-	43101	PROFESSIONAL SERVICES	5,000	3,000	6,685	10,000	125,000	115,000
0100-08-301-0301-	43320	MAINTENANCE SVS CONTRACTS	19,266	21,916	7,120	10,000	10,000	-
0100-08-301-0301-	43600	ADVERTISING	5,648	3,985	6,423	7,000	7,000	-
0100-08-301-0301-	43991	BANK ACCOUNT FEES	-	-	-	-	-	-
0100-08-301-0301-	44200	AUTOMOTIVE/MOTOR POOL	-	-	-	-	-	-
0100-08-301-0301-	45210	POSTAL SERVICE	737	371	295	700	700	-
0100-08-301-0301-	45230	TELEPHONE	891	960	1,939	2,200	2,200	-
0100-08-301-0301-	45305	MOTOR VEHICLE INSURANCE	-	-	-	400	400	-
0100-08-301-0301-	45410	LEASE/RENT EQUIPMENT	1,954	1,897	2,301	2,000	2,400	400
0100-08-301-0301-	45540	CONVENTION & EDUCATION	425	-	-	1,000	1,000	-
0100-08-301-0301-	45810	DUES AND MEMBERSHIPS	609	175	-	1,000	1,000	-
0100-08-301-0301-	46001	OFFICE SUPPLIES	830	699	726	1,000	1,000	-
0100-08-301-0301-	46002	FOOD SUPPLIES	162	-	-	250	250	-
0100-08-301-0301-	46008	VEHICLE & EQUIP. FUEL	-	-	-	500	500	-
0100-08-301-0301-	46009	VEHICLE & EQUIP. SUPPLIES	-	-	-	550	550	-
0100-08-301-0301-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-08-301-0301-	46012	BOOKS & SUBSCRIPTIONS	345	296	446	800	800	-
0100-08-301-0301-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46024	DATA PROCESSING SUPPLIES	1,371	876	215	2,000	2,000	-
0100-08-301-0301-	46036	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
0100-08-301-0301-	46043	TOOLS & EQUIPMENT	91	-	-	100	-	(100)
0100-08-301-0301-	48102	FURNITURE & FIXTURES	-	-	-	3,500	1,000	(2,500)
0100-08-301-0301-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			256,308	285,063	247,979	340,969	645,155	304,187

Planning (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Planning	Planning Director	FT	0	0	1	1
Planning	Planner I	FT	1	1	1	0
Planning	Planner II	FT	1	1	1	0
Planning	Planning & Zoning Technician	FT	0	1	1	0
Planning	Administrative Support Specialist II	FT	1	0	0	0
			3	3	4	1

FY2024 Budget Notes: A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. A full-time Planning Director was added for FY2024, and salaries and benefits reflect that additional position. Growth in the number and complexity of Planning Cases and the County's recently completed Organizational Review and Staffing Level Study called for the addition of this position to improve service delivery. The County's approved Strategic Plan calls for an update to the County's Comprehensive Plan, and a \$115,000 increase is reflected in Professional Services (43101) for the performance of this update.

FINANCIAL SERVICES

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
	Financial Services						
0401	Assessor	496,193	505,370	538,438	616,168	755,458	139,290
0402	Finance	818,769	829,403	809,654	950,758	1,004,855	54,097
0403	Information Technology	600,505	590,036	578,520	769,629	804,597	34,968
0405	County-Wide Information Technology	391,158	488,461	456,899	511,524	576,324	64,800
	Total Financial Services	2,306,625	2,413,269	2,383,511	2,848,079	3,141,234	293,155

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.

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.

Assessor (Continued)

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.

Assessor (Continued)

Assessor								
Location Code		0401						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0401-	41100	SALARIES & WAGES-REGULAR	295,193	303,941	253,002	329,710	436,013	106,303
0100-01-002-0401-	41001	BONUSES	-	-	-	71	-	(71)
0100-01-002-0401-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-01-002-0401-	41300	PART-TIME SALARIES & WAGE	28,393	16,835	79,733	30,750	33,991	3,241
0100-01-002-0401-	41301	COMP. COMMISSION MEMBERS	-	1,267	400	1,200	1,600	400
0100-01-002-0401-	42100	FICA	22,722	22,183	24,559	27,672	36,078	8,405
0100-01-002-0401-	42210	RETIREMENT	41,901	35,278	34,476	54,204	71,681	17,476
0100-01-002-0401-	42300	HOSPITAL/MEDICAL PLANS	52,719	45,604	49,206	60,252	47,501	(12,752)
0100-01-002-0401-	42400	GROUP LIFE INSURANCE	3,773	3,166	3,094	4,418	5,843	1,424
0100-01-002-0401-	42500	DISABILITY INSURANCE	-	34	448	1,347	1,013	(334)
0100-01-002-0401-	42700	WORKER'S COMPENSATION	4,614	4,646	4,895	7,272	7,130	(143)
0100-01-002-0401-	43101	PROFESSIONAL SERVICES	-	12,850	7,502	16,300	8,400	(7,900)
0100-01-002-0401-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0401-	43320	MAINTENANCE SVS CONTRACTS	20,481	34,351	46,239	38,000	50,300	12,300
0100-01-002-0401-	43600	ADVERTISING	122	324	309	1,000	1,000	-
0100-01-002-0401-	44200	AUTOMOTIVE/MOTOR POOL	195	644	759	-	-	-
0100-01-002-0401-	45210	POSTAL SERVICE	5,776	6,180	6,477	8,700	11,600	2,900
0100-01-002-0401-	45230	TELEPHONE	4,733	4,099	6,523	6,700	7,000	300
0100-01-002-0401-	45305	MOTOR VEHICLE INSURANCE	666	666	665	750	1,500	750
0100-01-002-0401-	45410	LEASE/RENT EQUIPMENT	286	-	3,244	3,170	3,500	330
0100-01-002-0401-	45540	CONVENTION & EDUCATION	3,039	965	3,001	1,500	6,800	5,300
0100-01-002-0401-	45810	DUES AND MEMBERSHIPS	1,280	1,772	735	3,315	3,600	285
0100-01-002-0401-	46001	OFFICE SUPPLIES	608	1,631	1,112	2,000	2,800	800
0100-01-002-0401-	46002	FOOD SUPPLIES	123	8	-	75	350	275
0100-01-002-0401-	46009	VEHICLE & EQUIP. SUPP	119	841	114	1,300	1,300	-
0100-01-002-0401-	46008	VEHICLE & EQUIP. FUEL	351	474	667	1,000	1,000	-
0100-01-002-0401-	46012	BOOKS & SUBSCRIPTIONS	5,362	5,018	7,920	10,460	10,460	-
0100-01-002-0401-	46024	DATA PROCESSING SUPPLIES	2,839	2,575	3,358	3,500	3,500	-
0100-01-002-0401-	46036	COMMUNICATIONS EQUIP	-	16	-	-	-	-
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	-	-	-	-	-	-
			496,193	505,370	538,438	616,168	755,458	139,290

		FUNDED POSITIONS				
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	Change
Assessor	Real Estate Assessor	FT	1	1	1	0
Assessor	Senior Real Estate Appraiser	FT	0	2	2	0
Assessor	Real Estate Appraiser I or II	FT	2	1	1	0
Assessor	Coordinator IV, Real Estate Operations	FT	1	0	0	0
Assessor	Real Estate Technician	FT	1	1	1	0
			5	5	5	0

FY2024 Budget Notes: There is an overall increase of \$139,290 in the FY2024 adopted budget for the Assessor. This projected increase is, in part, due to reclassifications approved during FY2023, and staff vacancies being filled with more experienced personnel. Maintenance service contracts increased due to Vision system related costs. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly.

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 sale functions for County property.

The Finance Department produces:

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

Finance								
Location Code	0402							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0402-	41100	SALARIES & WAGES-REGULAR	489,954	486,934	497,068	573,417	630,164	56,747
0100-01-002-0402-	41001	BONUSES				2,802	-	(2,802)
0100-01-002-0402-	41200	SALARIES & WAGES-OVERTIME	-	229	-	-	-	-
0100-01-002-0402-	41300	PART-TIME SALARIES & WAGE	9,751	25,907	(847)	13,000	-	(13,000)
0100-01-002-0402-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0402-	42100	FICA	35,477	36,855	35,192	45,075	48,208	3,132
0100-01-002-0402-	42210	RETIREMENT	69,903	68,575	73,513	94,270	103,599	9,329
0100-01-002-0402-	42300	HOSPITAL/MEDICAL PLANS	92,763	87,749	75,919	80,853	80,853	-
0100-01-002-0402-	42400	GROUP LIFE INSURANCE	6,294	6,155	6,598	7,684	8,444	760
0100-01-002-0402-	42500	DISABILITY	320	369	846	1,048	1,114	66
0100-01-002-0402-	42700	WORKER'S COMPENSATION	595	598	1,260	530	441	(89)
0100-01-002-0402-	43101	PROFESSIONAL SERVICES	65,276	70,731	64,764	76,675	75,195	(1,480)
0100-01-002-0402-	43310	REPAIRS AND MAINTENANCE	198	-	-	-	-	-
0100-01-002-0402-	43320	MAINTENANCE SVS CONTRACTS	26,105	27,619	30,438	33,365	28,500	(4,865)
0100-01-002-0402-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0402-	45210	POSTAL SERVICE	4,659	3,660	3,435	4,000	5,052	1,052
0100-01-002-0402-	45230	TELEPHONE	3,485	2,673	4,557	5,200	4,600	(600)
0100-01-002-0402-	45410	LEASE/RENT EQUIPMENT	(0)	49	3,501	-	6,450	6,450
0100-01-002-0402-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0402-	45540	CONVENTION & EDUCATION	1,597	1,835	841	2,460	2,460	-
0100-01-002-0402-	45600	COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-01-002-0402-	45810	DUES AND MEMBERSHIPS	625	375	600	994	940	(54)
0100-01-002-0402-	46001	OFFICE SUPPLIES	7,691	7,017	4,933	7,200	6,200	(1,000)
0100-01-002-0402-	46002	FOOD SUPPLIES	94	-	-	-	-	-
0100-01-002-0402-	46012	BOOKS & SUBSCRIPTIONS	34	201	275	335	335	-
0100-01-002-0402-	46024	DATA PROCESSING SUPPLIES	1,381	1,833	2,003	1,850	2,300	450
0100-01-002-0402-	48102	REPLACE FURNITURE & FIXTURES	-	-	3,236	-	-	-
0100-01-002-0402-	48104	REPLACE SOFTWARE & AGREEMENTS	-	-	-	-	-	-
0100-01-002-0402-	48107	INFO TECH EQUIPMENT	2,569	38	1,520	-	-	-
			818,769	829,403	809,654	950,758	1,004,855	54,097

Finance (Continued)

Category	FY2024 Budget	Description
Personnel	872,823	7 FTE - Salaries and All Benefits
Contracted Services & Leases	110,145	Annual Audit Service; Financial Advisory Services; Financial Valuations; Professional Memberships (GFOA); ERP Annual Software Fee; Financial Transparency Software Fee; Copier Maintenance
Supplies	8,835	Office Supplies and Data Processing Supplies [Check Stock; Paper; Envelopes; Forms; Toner]
Communication	9,652	Postage and Telephone
Training	3,400	Training for all staff - Finance; Purchasing; Payroll; Financial System; Governmental Standards
TOTAL	1,004,855	

		FUNDED POSITIONS				
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	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

FY2024 Budget Notes: The overall budget for FY2024 is increasing by \$54,097. This increase is primarily attributable to a pay increase approved for County employees. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Part-time wages were eliminated for FY2024, and non-salary items were adjusted based on prior year expenditures and trends.

Information Technology

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

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

Information Technology								
Location Code	0403							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0403-	41100	SALARIES & WAGES-REGULAR	389,398	383,477	378,719	487,633	552,883	65,249
0100-01-002-0403-	41001	BONUSES	-	-	-	2,400	2,460	60
0100-01-002-0403-	41200	SALARIES & WAGES-OVERTIME	1,498	1,265	378	2,000	2,000	-
0100-01-002-0403-	41300	PART-TIME SALARIES & WAGES	39,365	42,723	37,360	40,000	-	(40,000)
0100-01-002-0403-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0403-	42100	FICA	31,816	31,574	29,972	40,701	42,637	1,936
0100-01-002-0403-	42210	RETIREMENT	51,439	56,333	53,134	80,167	90,894	10,727
0100-01-002-0403-	42300	HOSPITAL/MEDICAL PLANS	44,155	51,713	56,495	78,142	74,507	(3,635)
0100-01-002-0403-	42400	GROUP LIFE INSURANCE	4,725	5,115	4,971	6,534	7,409	874
0100-01-002-0403-	42500	DISABILITY	1,148	1,390	1,321	1,885	1,730	(155)
0100-01-002-0403-	42700	WORKER'S COMPENSATION	595	598	639	479	390	(89)
0100-01-002-0403-	43101	PROFESSIONAL SERVICES	90	-	-	-	-	-
0100-01-002-0403-	43310	REPAIRS AND MAINTENANCE	-	132	-	-	-	-
0100-01-002-0403-	43320	MAINTENANCE SVS CONTRACTS	12,676	-	-	-	-	-
0100-01-002-0403-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0403-	44200	AUTOMOTIVE AUTO POOL	-	327	53	-	-	-
0100-01-002-0403-	45210	POSTAL SERVICE	216	-	50	200	200	-
0100-01-002-0403-	45230	TELEPHONE	7,847	8,804	8,045	8,300	8,300	-
0100-01-002-0403-	45232	INTERNET	-	-	-	-	-	-
0100-01-002-0403-	45233	DATA LINES/T1	-	-	-	-	-	-
0100-01-002-0403-	45410	LEASE/RENT EQUIPMENT	3,644	3,228	3,219	3,500	3,500	-
0100-01-002-0403-	45540	CONVENTION & EDUCATION	74	-	1,490	10,000	10,000	-
0100-01-002-0403-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-01-002-0403-	46001	OFFICE SUPPLIES	1,410	337	136	800	800	-
0100-01-002-0403-	46002	FOOD SUPPLIES	537	233	334	288	288	-
0100-01-002-0403-	46008	IT VEHICLE & EQUIP. FUEL	56	18	7	100	100	-
0100-01-002-0403-	46009	IT VEHICLE SUPPLIES	-	-	-	500	500	-
0100-01-002-0403-	46012	BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-
0100-01-002-0403-	46058	COMPUTER LAB SUPPLIES	-	-	-	-	-	-
0100-01-002-0403-	46024	DATA PROCESSING SUPPLIES	434	-	113	500	500	-
0100-01-002-0403-	48101	MACHINERY & EQUIPMENT	8,400	26	-	-	-	-
0100-01-002-0403-	48102	FURNITURE & FIXTURES	-	1,375	-	1,500	1,500	-
0100-01-002-0403-	48104	SOFTWARE & SOFTWARE AGREE	-	-	-	-	-	-
0100-01-002-0403-	48107	INFO TECH EQUIPMENT	984	1,369	2,085	4,000	4,000	-
			600,505	590,036	578,520	769,629	804,597	34,968

Information Technology (Continued)

Department 0405 is a countywide department that records 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0405-	43101	PROFESSIONAL SERVICES	42,598	14,588	21,906	20,000	20,000	-
0100-01-002-0405-	43310	REPAIRS AND MAINTENANCE	1,544	378	1,719	2,000	2,000	-
0100-01-002-0405-	43320	MAINTENANCE SVS CONTRACTS	167,274	200,288	189,905	193,269	193,269	-
0100-01-002-0405-	45233	DATA LINES/T1	33,896	29,177	31,589	35,000	35,000	-
0100-01-002-0405-	46024	DATA PROCESSING SUPPLIES	5,792	310	4,612	6,000	6,000	-
0100-01-002-0405-	46115	FORT LEE E911 SYSTEM	-	-	-	-	-	-
0100-01-002-0405-	48101	MACHINERY & EQUIPMENT	821	33,754	-	-	-	-
0100-01-002-0405-	48104	SOFTWARE & SOFTWARE AGREE	24,548	78,088	102,912	120,231	185,031	64,800
0100-01-002-0405-	48107	INFO TECH EQUIPMENT	114,685	131,878	104,257	135,024	135,024	-
			391,158	488,461	456,899	511,524	576,324	64,800

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Information Technology	Director of Information Technology	FT	1	1	1	0
Information Technology	Manager VI, GIS	FT	0	0	1	1
Information Technology	Coordinator V, GIS	FT	1	1	0	-1
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	3	3	0
Information Technology	GIS Analyst	FT	0	0	1	1
Information Technology	GIS Technician	FT	1	1	0	-1
			6	7	7	0

FY2024 Budget Notes: The operational Information Technology budget will increase by \$34,968 for FY23/24. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The GIS Coordinator V was reclassified as a GIS Manager VI, and the GIS Technician was reclassified as a GIS Analyst. Part-time Wages were eliminated for FY2024. The County-Wide Technology budget is increasing by \$64,800 for FY2024 due to a planned upgrade to Microsoft Office 365.

OPERATIONS

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Operations							
0502	County Garage	426,306	516,471	633,334	583,344	713,092	129,748
0503	Refuse Disposal	41,167	71,025	69,422	64,645	62,741	(1,904)
0504	General Properties	2,251,506	2,172,314	2,209,594	2,423,036	2,520,492	97,456
0505	Parks & Recreation	976,567	926,754	1,078,892	1,131,949	1,256,485	124,536
0506	County Engineering	6,326	2,285	2,319	3,000	3,000	-
	Total Operations	3,701,872	3,688,848	3,993,561	4,205,973	4,555,810	349,836

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-002-0502-	41100	SALARIES & WAGES-REGULAR	238,914	247,226	263,084	323,582	415,654	92,072
0100-01-002-0502-	41001	BONUSES				2,046	99	(1,947)
0100-01-002-0502-	41200	SALARIES & WAGES-OVERTIME	835	2,542	3,190	4,500	6,270	1,770
0100-01-002-0502-	41300	PART-TIME SALARIES & WAGE	22,436	22,392	31,278	25,000	27,500	2,500
0100-01-002-0502-	42100	FICA	19,793	19,757	21,881	27,167	34,389	7,221
0100-01-002-0502-	42210	RETIREMENT	31,961	36,565	38,193	53,197	68,334	15,137
0100-01-002-0502-	42300	HOSPITAL/MEDICAL PLANS	24,222	46,408	47,690	66,265	77,815	11,550
0100-01-002-0502-	42400	GROUP LIFE INSURANCE	2,878	3,282	3,428	4,336	5,570	1,234
0100-01-002-0502-	42500	DISABILITY INSURANCE	288	459	402	760	1,099	339
0100-01-002-0502-	42700	WORKER'S COMPENSATION	6,594	7,679	8,090	7,947	6,519	(1,427)
0100-01-002-0502-	43101	PROFESSIONAL SERVICES	220	210	335	200	200	-
0100-01-002-0502-	43310	REPAIRS AND MAINTENANCE	2,823	963	5,214	10,000	10,000	-
0100-01-002-0502-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0502-	43701	LAUNDRY & DRY CLEANING	3,132	3,043	2,275	3,000	3,000	-
0100-01-002-0502-	44200	AUTOMOTIVE/MOTOR POOL	564	621	961	-	-	-
0100-01-002-0502-	45210	POSTAL SERVICE	6	21	5	50	50	-
0100-01-002-0502-	45230	TELEPHONE	2,383	2,318	2,436	2,700	2,700	-
0100-01-002-0502-	45305	MOTOR VEHICLE INSURANCE	1,094	1,094	1,390	1,394	1,394	-
0100-01-002-0502-	45410	LEASE/RENT EQUIPMENT	895	625	725	800	800	-
0100-01-002-0502-	45540	CONVENTION & EDUCATION	2,060	48	1,768	2,000	2,000	-
0100-01-002-0502-	46001	OFFICE SUPPLIES	760	898	462	1,000	1,000	-
0100-01-002-0502-	46002	FOOD SUPPLIES	100	-	-	-	-	-
0100-01-002-0502-	46007	REPAIRS & MAINTENANCE	-	27	-	-	-	-
0100-01-002-0502-	46008	VEHICLE & EQUIP. FUEL	(12,167)	463	17,464	5,250	5,250	-
0100-01-002-0502-	46009	VEHICLE & EQUIP. SUPPLIES	45,734	64,101	113,581	5,500	5,500	-
0100-01-002-0502-	46011	UNIFORM/APPAREL	432	447	881	1,000	1,500	500
0100-01-002-0502-	46012	BOOKS & SUBSCRIPTIONS	2,839	3,735	3,865	3,900	4,700	800
0100-01-002-0502-	46014	OTHER OPERATING SUPPLIES	-	-	384	10,000	10,000	-
0100-01-002-0502-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0502-	46043	TOOLS & EQUIPMENT	5,991	4,908	5,350	7,550	7,550	-
0100-01-002-0502-	48101	MACHINERY & EQUIPMENT	18,176	25,312	7,447	9,000	9,000	-
0100-01-002-0502-	48102	FURNITURE & FIXTURES	-	-	137	500	500	-
0100-01-002-0502-	48104	SOFTWARE & SOFTWARE AGREE	-	21,204	50,739	3,700	3,700	-
0100-01-002-0502-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0502-	48107	INFO TECH EQUIPMENT	1,427	124	678	1,000	1,000	-
0100-01-002-0502-	48201	MACHINERY & EQUIPMENT	1,918	-	-	-	-	-
			426,306	516,471	633,334	583,344	713,092	129,748

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
County Garage	Manager IV, Fleet	FT	1	1	0	-1
County Garage	Manager V, Fleet	FT	0	0	1	1
County Garage	Administrative Support Specialist III	FT	1	1	1	0
County Garage	Apparatus Technician	FT	2	1	2	1
County Garage	Fleet Supervisor	FT	0	1	1	0
County Garage	Mechanic	FT	2	2	2	0
			6	6	7	1

County Garage (Continued)

FY2024 Budget Notes: The Garage budget will increase by \$129,748 for FY23/24. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The Fleet Manager was reclassified as a Manager V (from Manager IV). An additional full-time Apparatus Technician will be added in FY2024, and salaries and benefits have been increased to reflect this additional position. This position was added to improve speed of service delivery to Public Safety, and in accordance with the County's recently completed Organizational Review and Staffing Level Study. Very minor non-salary changes were requested.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-04-102-0503-	43101	PROFESSIONAL SERVICES	-	-	-			-
0100-04-102-0503-	43326	SANITATION SVC DUMPMAS	6,112	7,393	5,860	7,000	7,000	-
0100-04-102-0503-	43327	CLEAN COMMUNITY DAY	8,328	23,011	39,684	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	9,475	22,759	5,950	12,000	10,000	(2,000)
0100-04-102-0503-	43600	ADVERTISING	-	-	-			-
0100-04-102-0503-	45230	TELEPHONE	-	-	-			-
0100-04-102-0503-	45600	COUNTY CONT (CVWMA)	17,772	17,862	17,928	20,645	20,741	96
0100-04-102-0503-	48101	MACHINERY & EQUIPMENT	(520)	-	-			-
			41,167	71,025	69,422	64,645	62,741	(1,904)

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-04-103-0504-	41100	SALARIES & WAGES-REGULAR	401,253	390,495	412,694	437,451	467,562	30,111
0100-04-103-0504-	41001	BONUSES				4,172	3,067	(1,104)
0100-04-103-0504-	41200	SALARIES & WAGES-OVERTIME	11,635	8,557	4,670	15,000	9,708	(5,292)
0100-04-103-0504-	41300	PART-TIME SALARIES & WAGE	8,344	1,000	1,776	10,000	11,000	1,000
0100-04-103-0504-	41305	PT- COVID RESP PT WAGES		23,284		-	-	-
0100-04-103-0504-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-04-103-0504-	42100	FICA	30,629	30,870	30,576	35,697	37,587	1,891
0100-04-103-0504-	42210	RETIREMENT	55,977	55,130	57,730	71,917	76,867	4,950
0100-04-103-0504-	42300	HOSPITAL/MEDICAL PLANS	73,529	75,584	92,261	93,400	86,426	(6,975)
0100-04-103-0504-	42400	GROUP LIFE INSURANCE	5,133	4,968	5,339	5,862	6,265	403
0100-04-103-0504-	42500	DISABILITY	973	1,086	758	777	1,159	383
0100-04-103-0504-	42700	WORKER'S COMPENSATION	6,924	6,971	7,344	9,276	4,131	(5,146)
0100-04-103-0504-	43101	PROFESSIONAL SERVICES	6,233	25,198	31,979	5,000	5,000	-
0100-04-103-0504-	43310	REPAIRS AND MAINTENANCE	455,964	293,729	248,370	258,000	260,000	2,000
0100-04-103-0504-	43320	MAINTENANCE SVS CONTRACTS	296,692	326,536	348,415	439,425	460,609	21,184
0100-04-103-0504-	43600	ADVERTISING	-	-	-	-	-	-
0100-04-103-0504-	43701	LAUNDRY & DRY CLEANING	3,326	2,223	2,227	2,600	3,100	500
0100-04-103-0504-	44200	AUTOMOTIVE/MOTOR POOL	2,045	3,617	4,043	-	-	-
0100-04-103-0504-	45102	E-COURTS BLDG	64,535	63,307	65,250	68,000	76,000	8,000
0100-04-103-0504-	45103	E-POLICE BLDG	16,962	16,505	20,277	20,000	24,000	4,000
0100-04-103-0504-	45104	E-PG FIRE DEPARTMENT	9,617	9,614	9,914	9,000	11,000	2,000
0100-04-103-0504-	45105	E-FOOD BANK ANNEX	626	1,116	1,585	900	1,200	300
0100-04-103-0504-	45106	E-#5&6/ FOOD BANK	79	79	79	90	90	-
0100-04-103-0504-	45107	E-HERITAGE MUSEUM - CLERKS B	1,639	1,502	1,755	1,500	2,000	500
0100-04-103-0504-	45108	E-HERITAGE MUSEUM - MAIN	4,790	5,266	4,790	5,000	5,500	500
0100-04-103-0504-	45109	E-RCJA	-	-	-	-	-	-
0100-04-103-0504-	45110	E-BUREN BLDG	2,587	2,820	2,870	2,800	3,000	200
0100-04-103-0504-	45111	E-BUREN BLDG PARKING LOT LIGH	130	128	125	130	130	-
0100-04-103-0504-	45112	E-#12/HUMAN SERVICES BLDG	22,058	21,323	21,387	24,000	25,500	1,500
0100-04-103-0504-	45113	E-#7/HERITAGE MUSEUM ANNEX	-	-	-	-	-	-
0100-04-103-0504-	45115	E-#15 COUNTY GARAGE	5,719	5,654	6,378	7,300	12,000	4,700
0100-04-103-0504-	45116	E-#16/SCOTT PARK (CONCESSION	4,163	5,674	3,749	5,500	5,500	-
0100-04-103-0504-	45147	E- UPPER SCOTT CONCESSION STAND		2,935	2,997	5,500	3,500	(2,000)
0100-04-103-0504-	45117	E-OLD NORTH/P&R	23,010	25,623	22,052	25,000	27,500	2,500
0100-04-103-0504-	45118	E-#18/TEMPLE PARK	6,096	9,390	6,663	8,300	8,500	200
0100-04-103-0504-	45119	E-#19/LANDFILL	-	-	-	-	-	-
0100-04-103-0504-	45120	E-#20/ANIMAL SERVICES CENTER	42,313	44,796	50,167	52,000	55,000	3,000
0100-04-103-0504-	45121	E-#21/BURROWSVILLE FIRE	5,203	5,492	5,920	6,000	7,000	1,000
0100-04-103-0504-	45122	E-#22/CARSON FIRE DEPART	10,057	7,815	8,312	9,500	10,500	1,000
0100-04-103-0504-	45123	E-#23/DISPUTANTA FIRE DEP	8,415	9,809	9,081	11,000	11,500	500
0100-04-103-0504-	45124	E-#24/JEFFERSON PARK FIRE	14,923	13,957	13,071	14,000	14,000	-
0100-04-103-0504-	45125	E-#25/EMERGENCY CREW BLDG	8,968	9,115	9,045	9,200	9,700	500
0100-04-103-0504-	45126	E-#26/STREET LIGHTING/VP	55,050	53,641	54,463	54,000	55,600	1,600
0100-04-103-0504-	45127	E-#27/STREET LIGHTING/PG	37,865	36,210	35,687	36,500	38,000	1,500
0100-04-103-0504-	45128	E-#28/CARSON SUB-STATION	3,723	4,149	4,691	4,700	5,500	800
0100-04-103-0504-	45129	E-#29-HOUSING	1,157	1,252	1,434	1,400	1,750	350
0100-04-103-0504-	45130	E#30-B& G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45131	E#30-DISPUTANTA COMM BLD	4,117	3,863	4,459	5,000	5,300	300
0100-04-103-0504-	45132	E-OLD MOORE [CENTRAL WELLNE	40,273	31,059	40,678	45,000	45,000	-
0100-04-103-0504-	45133	E - EXT.AG./S&W SCOTT PARK TR	1,915	3,070	3,316	2,500	4,000	1,500
0100-04-103-0504-	45134	E-SHADYWOOD RD TOWER	-	-	-	-	-	-
0100-04-103-0504-	45137	E-JEJ MOORE FIELD LIGHTS	14,532	11,611	25,067	25,000	27,000	2,000
0100-04-103-0504-	45138	E-NEW COUNTY ADMIN. BLDG	115,635	112,223	109,899	119,000	131,000	12,000
0100-04-103-0504-	45139	E-BVILLE COMMUNITY CNTR	7,197	5,793	4,667	6,500	6,500	-
0100-04-103-0504-	45140	E-PG LIBRARY	24,046	22,127	21,993	25,000	27,000	2,000
0100-04-103-0504-	45141	E- TOWER SITES	18,049	16,034	19,802	33,000	28,000	(5,000)
0100-04-103-0504-	45142	E- EMER COMM BUILDING	15,798	14,696	13,957	16,000	22,000	6,000
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)	8,227	9,092	9,163	10,000	10,000	-
0100-04-103-0504-	45146	E - BURN BUILDING	-	-	-	-	-	-
0100-04-103-0504-	45148	E- WALTON ELEM SCH CO XFER				10,000	-	(10,000)

General Services (Continued)

General Services								
Location Code		0504						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-04-103-0504-	45151	H-#21/BURROWSVILLE FIRE	1,258	2,107	2,392	2,000	2,000	-
0100-04-103-0504-	45152	H-#22/CARSON FIRE DEPART	1,821	3,277	4,999	3,500	4,300	800
0100-04-103-0504-	45153	H-#23/DISPUTANTA FIRE DEP	2,155	3,103	3,871	2,500	2,500	-
0100-04-103-0504-	45154	H-#25/EMERGENCY CREW BLDG	2,641	3,682	4,940	3,500	5,000	1,500
0100-04-103-0504-	45155	H-#20/ANIMAL SHELTER	-	-	-	-	-	-
0100-04-103-0504-	45157	H-#1/COURTS BUILDING	22,439	32,062	33,130	32,000	35,000	3,000
0100-04-103-0504-	45158	H-#28/CARSON SUB-STATION	1,683	1,923	1,921	2,000	2,000	-
0100-04-103-0504-	45159	H-#15 COUNTY GARAGE	3,734	5,384	8,481	6,000	8,000	2,000
0100-04-103-0504-	45160	H-B & G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45161	H-B PRINCE GEORGE FIRE DE	493	384	544	650	650	-
0100-04-103-0504-	45162	H-JEFF PARK FIRE DEPT	32	49	96	100	100	-
0100-04-103-0504-	45163	H-DISPUTANTA COMM BLDG	2,177	3,414	3,914	3,500	3,500	-
0100-04-103-0504-	45164	H-RECREATION GARAGE	-	-	-	-	-	-
0100-04-103-0504-	45165	H- COUNTY ADMIN. BLDG	19,781	39,876	35,395	40,000	41,000	1,000
0100-04-103-0504-	45173	H - NEW FIRE STATION	2,364	1,437	3,540	2,500	3,500	1,000
0100-04-103-0504-	45166	FUEL FOR TOWER GENERATORS	83	-	5,058	4,000	5,000	1,000
0100-04-103-0504-	45167	FUEL FOR ECC BUILDING	1,014	1,775	3,056	2,000	4,000	2,000
0100-04-103-0504-	45168	H-B'VILLE COMMUNITY CNTR	618	705	1,805	900	1,600	700
0100-04-103-0504-	45169	OLD MOORE SCHOOL	-	-	-	1,000	1,000	-
0100-04-103-0504-	45174	H- HUMAN SERVICES	2,265	4,335	5,960	4,400	6,500	2,100
0100-04-103-0504-	45175	H - WALTON ELEM SCH CO XFER	-	-	-	3,000	-	(3,000)
0100-04-103-0504-	45198	WATER SERVICE	15,684	18,848	17,324	19,500	19,500	-
0100-04-103-0504-	45199	SEWER SERVICE	21,750	22,000	24,313	26,000	26,000	-
0100-04-103-0504-	45210	POSTAL SERVICE	88	28	54	100	100	-
0100-04-103-0504-	45230	TELEPHONE	14,230	13,324	15,255	17,000	17,000	-
0100-04-103-0504-	45234	CABLE SERVICES	862	885	1,045	900	900	-
0100-04-103-0504-	45235	ALARM SERVICES	-	-	-	-	-	-
0100-04-103-0504-	45304	OTHER PROPERTY INSURANCE	49,871	62,855	63,211	65,000	65,000	-
0100-04-103-0504-	45305	MOTOR VEHICLE INSURANCE	2,476	2,287	2,592	2,599	2,599	-
0100-04-103-0504-	45410	LEASE/RENT EQUIPMENT	7,392	7,392	7,392	7,500	7,500	-
0100-04-103-0504-	45510	MILEAGE	-	-	-	-	-	-
0100-04-103-0504-	45540	CONVENTION & EDUCATION	539	667	-	2,000	2,000	-
0100-04-103-0504-	45608	HURRICANE SANDY	-	-	-	-	-	-
0100-04-103-0504-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-04-103-0504-	46001	OFFICE SUPPLIES	4,110	4,028	807	5,000	5,000	-
0100-04-103-0504-	46002	FOOD SUPPLIES	482	129	-	375	375	-
0100-04-103-0504-	46005	JANITORIAL SUPPLIES	13,389	15,886	17,024	16,000	16,000	-
0100-04-103-0504-	46007	REPAIR & MAINTENANCE SUPP	82,372	71,301	60,970	60,000	60,000	-
0100-04-103-0504-	46008	VEHICLE & EQUIP. FUEL	8,008	8,274	14,500	11,915	11,915	-
0100-04-103-0504-	46009	VEHICLE & EQUIP. SUPPLIES	4,927	2,475	2,691	7,450	7,450	-
0100-04-103-0504-	46011	UNIFORM/APPAREL	280	769	390	1,250	1,250	-
0100-04-103-0504-	48107	INFO TECH EQUIPMENT	2,361	1,661	-	-	-	-
0100-04-103-0504-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			2,251,506	2,172,314	2,209,594	2,423,036	2,520,492	97,456

FY2024 Budget Notes: The overall increase in the adopted FY2024 General Services budget is \$97,456. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Non-salary lines were adjusted to reflect actual spending trends (increases and decreases). Maintenance contracts increased due to inflationary increased from contracted service providers. The County also increased electrical and heating budgets due to higher rates for services.

General Services (Continued)

FUNDED POSITIONS						
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	Change
General Services	General Services Director	FT	1	1	1	0
General Services	Buildings & Grounds Maintenance Mechanic	FT	1	0	0	0
General Services	Electrician	FT	0	1	1	0
General Services	Building Maintenance Mechanic	FT	4	3	3	0
General Services	Maintenance Supervisor	FT	0	1	1	0
General Services	Office Manager	FT	1	1	1	0
			7	7	7	0

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-07-211-0505-	41100	SALARIES & WAGES-REGULAR	385,667	396,710	406,755	432,151	486,715	54,564
0100-07-211-0505-	41001	BONUSES				1,983	-	(1,983)
0100-07-211-0505-	41200	SALARIES & WAGES-OVERTIME	2,573	1,888	1,277	2,500	5,720	3,220
0100-07-211-0505-	41300	PART-TIME SALARIES & WAGE	58,847	28,050	90,868	110,375	121,413	11,038
0100-07-211-0505-	41303	GAME OFFICIAL FEES	26,162	20,444	45,302	40,000	40,000	-
0100-07-211-0505-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-07-211-0505-	42100	FICA	32,635	30,891	36,751	41,846	46,959	5,113
0100-07-211-0505-	42210	RETIREMENT	54,560	58,137	59,117	71,046	80,016	8,970
0100-07-211-0505-	42300	HOSPITAL/MEDICAL PLANS	67,150	68,642	60,742	59,615	58,152	(1,463)
0100-07-211-0505-	42400	GROUP LIFE INSURANCE	5,051	5,218	5,306	5,791	6,522	731
0100-07-211-0505-	42500	DISABILITY INSURANCE	420	422	299	251	259	8
0100-07-211-0505-	42700	WORKER'S COMPENSATION	10,549	10,622	11,190	13,305	10,474	(2,831)
0100-07-211-0505-	43101	PROFESSIONAL SERVICES	25,086	2,128	1,294	2,000	2,000	-
0100-07-211-0505-	43200	OFFICIALS/ INSTRUCTORS	-	-	-	-	-	-
0100-07-211-0505-	43132	EMPL/ VOL RECOGNITION	-	-	-	-	-	-
0100-07-211-0505-	43310	REPAIRS AND MAINTENANCE	1,251	2,578	4,550	2,000	2,000	-
0100-07-211-0505-	43320	MAINTENANCE SVS CONTRACTS	9,224	16,032	16,129	13,620	13,620	-
0100-07-211-0505-	43323	JANITORIAL SERVICES	9,658	5,044	12,968	10,000	10,000	-
0100-07-211-0505-	43325	MAINT/ATHLETIC FIELDS	21,571	23,619	29,486	27,000	27,000	-
0100-07-211-0505-	43600	ADVERTISING	4,696	4,088	7,303	7,000	10,000	3,000
0100-07-211-0505-	44200	AUTOMOTIVE/MOTOR POOL	6,214	4,829	4,827	-	-	-
0100-07-211-0505-	45210	POSTAL SERVICE	481	147	361	600	600	-
0100-07-211-0505-	45230	TELEPHONE	10,618	10,200	8,721	9,468	9,468	-
0100-07-211-0505-	45232	CWC- INTERNET	889	1,448	1,548	1,548	1,548	-
0100-07-211-0505-	45234	CABLE	5,248	6,884	6,713	7,000	7,000	-
0100-07-211-0505-	45305	MOTOR VEHICLE INSURANCE	2,525	2,336	2,593	2,600	2,600	-
0100-07-211-0505-	45410	LEASE/RENT EQUIPMENT	1,973	3,761	3,189	3,000	3,000	-
0100-07-211-0505-	45540	CONVENTION & EDUCATION	8,997	964	154	350	350	-
0100-07-211-0505-	45544	REC PROG SPEC ACTIVITIES	11,818	18,756	9,601	15,000	12,000	(3,000)
0100-07-211-0505-	45810	DUES AND MEMBERSHIPS	425	425	375	1,000	500	(500)
0100-07-211-0505-	46001	OFFICE SUPPLIES	4,048	1,276	6,846	5,000	5,000	-
0100-07-211-0505-	46002	FOOD SUPPLIES	1,206	-	-	500	-	(500)
0100-07-211-0505-	46003	AGRICULTURAL SUPPLIES	13,233	6,980	12,870	14,000	14,000	-
0100-07-211-0505-	46007	REPAIR & MAINTENANCE SUPP	-	1,875	-	-	-	-
0100-07-211-0505-	46008	VEHICLE & EQUIP. FUEL	10,595	9,829	17,650	14,000	22,000	8,000
0100-07-211-0505-	46009	VEHICLE & EQUIP. SUPPLIES	(2,110)	12,987	7,144	11,900	10,000	(1,900)
0100-07-211-0505-	46011	UNIFORM/APPAREL	611	2,337	470	2,000	2,000	-
0100-07-211-0505-	46012	BOOKS & SUBSCRIPTIONS	429	194	194	500	500	-
0100-07-211-0505-	46013	EDUCAT.& RECREAT.SUPPLIES	7,446	3,381	8,250	12,000	12,000	-
0100-07-211-0505-	46014	OTHER OPERATING SUPPLIES	-	-	89	-	-	-
0100-07-211-0505-	46018	TROPHIES, AWARDS	5,316	2,148	6,780	6,000	6,000	-
0100-07-211-0505-	46048	ATHLETIC SUPPLIES/EQUIPMENT	112,162	96,067	113,661	100,000	140,000	40,000
0100-07-211-0505-	46049	PARK & FACILITY SUPP/EQUIP	39,848	43,827	65,799	45,000	45,000	-
0100-07-211-0505-	48101	MACHINERY & EQUIPMENT	19,311	21,517	11,719	40,000	42,068	2,068
0100-07-211-0505-	48105	MOTOR VEHICLES	-	-	-	-	-	-
0100-07-211-0505-	48107	INFORMATION TECH EQUIPMENT	185	75	-	-	-	-
			976,567	926,754	1,078,892	1,131,949	1,256,485	124,536

FY2024 Budget Notes: The overall adopted FY2024 budget for Parks & Recreation is \$124,536 more than the FY2023 budget. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. An increase was made to part-time wages to reflect increased hourly rates for part-time workers created by market increases for those part-time employees. Increases were made in non-personnel lines to address inflationary cost increases and needed equipment replacements. A \$40,000 increase is reflected in Athletic Supplies & Equipment (46048) for the cost of personalized football and cheer uniforms, which is offset by increased recreation revenues.

Parks & Recreation (Continued)

Department	Title	FUNDED POSITIONS				
		Status	FY 2021-22	FY 2022-23	FY 2023-24	Change
Parks & Recreation	Director of Parks & Recreation	FT	1	1	1	0
Parks & Recreation	Manager V, Sports & Tourism	FT	1	1	1	0
Parks & Recreation	Coordinator I, Assistant Athletics	FT	1	1	1	0
Parks & Recreation	Coordinator I, Special Activities	FT	1	1	1	0
Parks & Recreation	Coordinator I, Grounds Maint & Tourism	FT	1	0	0	0
Parks & Recreation	Grounds Maintenance & Tourism Supervisor	FT	0	1	1	0
Parks & Recreation	Administrative Support Specialist III	FT	1	1	1	0
Parks & Recreation	Senior Grounds Maintenance Worker	FT	1	1	1	0
			7	7	7	0

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-04-103-0506-	46017	STREET SIGNS	6,326	2,285	2,319	3,000	3,000	-
			6,326	2,285	2,319	3,000	3,000	-

PUBLIC SAFETY

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Public Safety							
0601	Police Department	6,146,595	6,187,506	6,575,326	7,083,689	8,043,317	959,627
0602	Grants/Law Enforcement	49,963	78,221	67,424	-	-	-
0603	Emergency Communications Center	1,293,682	1,427,196	1,488,574	1,633,485	1,606,407	(27,078)
0604	Prince George Fire Department	91,214	70,497	27,732	-	-	-
0605	Disputanta Fire Department	39,358	39,671	52,816	-	-	-
0606	Carson Fire Department	77,459	54,246	95,310	-	-	-
0607	Burrowsville Fire Department	38,466	29,676	19,821	-	-	-
0608	Jefferson Park Fire Department	55,254	62,872	18,626	-	-	-
0617	Merchant's Hope Fire Department (New Route 10)	21,583	5,789	50,611	-	-	-
0609	Prince George Emergency Crew	9,587	5,404	8,798	-	-	-
0610	Fire and EMS	3,570,379	3,741,986	3,985,837	5,211,426	5,931,784	720,359
0611	Animal Control	426,329	440,581	401,834	533,518	602,106	68,589
0612	Emergency Management	75,171	62,881	63,002	110,125	174,201	64,076
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	27,980	83,642	42,359	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	176,769	174,847	203,696	-	-	-
0616	FIRE & EMS SAFER Hiring Grant	364,752	345,942	409,819	-	-	-
Total Public Safety		12,464,540	12,810,956	13,511,586	14,572,243	16,357,816	1,785,573

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-100-0601-	41100	SALARIES & WAGES-REGULAR	3,475,566	3,475,528	3,745,489	4,051,065	4,686,197	635,132
0100-03-100-0601-	41001	BONUSES	-	-	-	4,418	-	(4,418)
0100-03-100-0601-	41200	SALARIES & WAGES-OVERTIME	177,645	125,568	142,135	127,200	151,000	23,800
0100-03-100-0601-	41300	PART-TIME SALARIES & WAGE	49,163	52,056	52,355	90,000	99,000	9,000
0100-03-100-0601-	41400	Career Development	-	-	-	-	-	-
0100-03-100-0601-	41101	SALARIES/WAGES COURTS	40,534	55,981	63,292	40,000	67,620	27,620
0100-03-100-0601-	41011	OVERTIME/ PD OUTSIDE EMPL	9,296	65,328	40,280	30,000	30,000	-
0100-03-100-0601-	41012	SECURITY OT/COUNTY RELATED	70,738	76,373	78,491	70,000	70,000	-
0100-03-100-0601-	41700	SELECTIVE ENFORCEMENT-OVT	51,121	25,040	29,551	63,500	63,500	-
0100-03-100-0601-	42100	FICA	283,573	284,254	304,916	342,428	395,300	52,872
0100-03-100-0601-	42210	RETIREMENT	495,999	499,398	538,111	665,995	770,411	104,416
0100-03-100-0601-	42300	HOSPITAL/MEDICAL PLANS	568,537	607,006	671,308	743,115	776,123	33,007
0100-03-100-0601-	42400	GROUP LIFE INSURANCE	45,467	45,680	48,769	54,284	62,795	8,511
0100-03-100-0601-	42500	DISABILITY	-	-	-	-	-	-
0100-03-100-0601-	42700	WORKER'S COMPENSATION	79,122	97,405	107,389	110,627	159,166	48,539
0100-03-100-0601-	42701	LINE OF DUTY ACT	22,463	24,709	24,607	27,786	27,786	-
0100-03-100-0601-	43101	PROFESSIONAL SERVICES	16,022	14,988	19,993	16,500	16,500	-
0100-03-100-0601-	43310	REPAIRS AND MAINTENANCE	5,700	3,599	4,452	4,000	4,000	-
0100-03-100-0601-	43312	MAINTENANCE/ PUB SAF BOAT	1,644	2,300	1,235	3,400	5,000	1,600
0100-03-100-0601-	43320	MAINTENANCE SVS CONTRACTS	30,165	33,499	39,593	37,205	51,180	13,975
0100-03-100-0601-	43600	ADVERTISING	78	-	-	-	-	-
0100-03-100-0601-	43892	DRUG ENFORCEMENT PURCH	9,000	12,000	10,000	10,000	10,000	-
0100-03-100-0601-	43894	DRUG ENFORCEMENT	6,000	6,000	6,650	6,650	-	(6,650)
0100-03-100-0601-	44200	AUTOMOTIVE/MOTOR POOL	55,635	77,296	78,163	-	-	-
0100-03-100-0601-	45210	POSTAL SERVICE	538	999	121	800	600	(200)
0100-03-100-0601-	45220	MESSENGER SERVICES	-	229	-	100	100	-
0100-03-100-0601-	45230	TELEPHONE	65,708	79,257	56,328	57,660	45,828	(11,832)
0100-03-100-0601-	45231	PAGERS	-	-	-	-	-	-
0100-03-100-0601-	45305	MOTOR VEHICLE INSURANCE	28,901	27,001	27,920	29,000	29,000	-
0100-03-100-0601-	45410	LEASE/RENT EQUIPMENT	21,420	12,726	20,333	21,589	26,840	5,251
0100-03-100-0601-	45540	CONVENTION & EDUCATION	13,805	8,332	17,817	35,150	24,500	(10,650)
0100-03-100-0601-	45611	INOPERABLE VEHICLE	4,000	-	1,000	3,000	3,000	-
0100-03-100-0601-	45801	MISCELLANEOUS SETTLEMENT	-	-	1,500	-	-	-
0100-03-100-0601-	45810	DUES AND MEMBERSHIPS	2,278	2,138	2,943	2,530	2,995	465
0100-03-100-0601-	46001	OFFICE SUPPLIES	6,697	8,235	4,229	9,000	7,000	(2,000)
0100-03-100-0601-	46002	FOOD SUPPLIES	1,140	754	512	500	500	-
0100-03-100-0601-	46008	VEHICLE & EQUIP. FUEL	107,575	113,154	188,399	174,640	174,640	-
0100-03-100-0601-	46009	VEHICLE & EQUIP. SUPPLIES	65,014	87,083	34,172	91,000	91,000	-
0100-03-100-0601-	46010	POLICE SUPPLIES	55,274	56,680	51,326	47,876	60,767	12,891
0100-03-100-0601-	46011	UNIFORM/APPAREL	37,607	32,893	28,354	42,000	42,000	-
0100-03-100-0601-	46012	BOOKS & SUBSCRIPTIONS	340	367	380	380	391	11
0100-03-100-0601-	46013	EDUCAT. & RECREAT.SUPPLIES	6,303	3,216	12,428	12,500	12,500	-
0100-03-100-0601-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-100-0601-	46024	DATA PROCESSING SUPPLIES	1,382	33	2,057	1,500	1,500	-
0100-03-100-0601-	46031	FLOWERS/DONATIONS	250	250	-	420	420	-
0100-03-100-0601-	46041	K-9 SUPPLIES	1,393	4,880	1,383	1,000	1,500	500
0100-03-100-0601-	46108	FUEL-PUBLIC SAFETY BOAT	2,030	1,399	2,200	2,000	2,000	-
0100-03-100-0601-	46114	OTHER OP SUPP- BOAT	2,814	2,807	3,349	3,250	5,480	2,230
0100-03-100-0601-	47008	CRATER POLICE ACADEMY	42,015	44,956	46,305	48,620	64,178	15,558
0100-03-100-0601-	48101	MACHINERY & EQUIPMENT	46,728	971	568	1,000	1,000	-
0100-03-100-0601-	48102	FURNITURE & FIXTURES	425	5,646	863	-	-	-
0100-03-100-0601-	48104	SOFTWARE & SOFTWARE AGREE	-	-	2,856	-	-	-
0100-03-100-0601-	48105	MOTOR VEHICLES	131,697	106,789	51,003	-	-	-
0100-03-100-0601-	48107	INFO TECH EQUIPMENT	7,794	2,699	10,200	-	-	-
			6,146,595	6,187,506	6,575,326	7,083,689	8,043,317	959,627

Police Department (Continued)

FY2024 Budget Notes: The adopted FY2024 Police Department budget is \$959,627 (13.55%) more than the adopted FY2023 budget. The majority of this increase is attributable to pay improvements approved for sworn law enforcement officers. Sworn Police Officers received market pay adjustments on January 1, 2023, and the full year impact of those increases, plus an additional step increase are reflected in the FY2024 budget. Police administrative / civilian staff (non-public safety employees) received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The full year impact of a new School Resource Officer approved during FY2023 is also reflected in the adopted FY2024 budget. Inflationary increases were made to the vehicle fuel and police supplies budgets. Contributions to Crater Criminal Justice Training Academy will increase, and higher maintenance service contracts are anticipated for FY2024. A part-time Administrative Support Specialist was reclassified to Office Manager.

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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	43	44	44	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	-0.5
Police Department	Office Manager (PTR)	PT	0	0	0.5	0.5
Police Department	Administrative Support Specialist I	FT	1	1	1	0
Police Department	Accreditation Manager	FT	1	1	1	0
Police Department	Crime Analyst	FT	1	1	1	0
			62.5	63.5	63.5	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 operations include the Emergency Communications Center and Animal Services. Those budgets are shown on the following pages.

Emergency Communications Center

Emergency Communications Center								
Location Code		0603						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-100-0603-	41100	SALARIES & WAGES-REGULAR	668,715	759,107	735,330	812,483	859,420	46,937
0100-03-100-0603-	41001	BONUSES	-	-	-	367	43	(324)
0100-03-100-0603-	41200	SALARIES & WAGES-OVERTIME	59,356	49,789	47,540	50,000	60,500	10,500
0100-03-100-0603-	41300	PART-TIME SALARIES & WAGE	17,191	10,688	19,241	15,000	15,000	-
0100-03-100-0603-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-100-0603-	42100	FICA	55,345	60,460	57,884	67,156	71,525	4,369
0100-03-100-0603-	42210	RETIREMENT	92,203	107,269	102,096	133,572	141,289	7,716
0100-03-100-0603-	42300	HOSPITAL/MEDICAL PLANS	121,411	135,899	162,044	190,640	180,216	(10,425)
0100-03-100-0603-	42400	GROUP LIFE INSURANCE	8,395	9,726	9,526	10,887	11,516	629
0100-03-100-0603-	42500	DISABILITY INSURANCE	1,921	2,528	2,555	2,930	2,819	(111)
0100-03-100-0603-	42700	WORKER'S COMPENSATION	791	820	864	790	654	(136)
0100-03-100-0603-	43101	PROFESSIONAL SERVICES	2,032	467	394	1,500	1,500	-
0100-03-100-0603-	43310	REPAIRS AND MAINTENANCE	24,299	-	1,700	-	-	-
0100-03-100-0603-	43320	MAINTENANCE SVS CONTRACTS	130,495	162,934	215,326	245,644	111,698	(133,946)
0100-03-100-0603-	45230	TELEPHONE	27,377	25,832	71,618	32,670	84,720	52,050
0100-03-100-0603-	45410	LEASE/RENT EQUIPMENT	8,084	42,697	50,215	58,528	52,058	(6,470)
0100-03-100-0603-	45540	CONVENTION & EDUCATION	2,594	5,147	3,447	2,450	3,950	1,500
0100-03-100-0603-	45810	DUES AND MEMBERSHIPS	-	126	150	-	-	-
0100-03-100-0603-	46001	OFFICE SUPPLIES	2,921	1,992	1,857	3,000	3,500	500
0100-03-100-0603-	46002	FOOD SUPPLIES	713	655	756	667	600	(67)
0100-03-100-0603-	46011	UNIFORM / APPAREL	1,215	735	1,476	1,700	1,700	-
0100-03-100-0603-	46024	DATA PROCESSING SUPPLIES	391	-	333	1,000	1,200	200
0100-03-100-0603-	48102	REPLACE FURN & FIXTURES	15,120	1,575	126	1,000	1,000	-
0100-03-100-0603-	48103	REPLACE COMM EQUIPMENT	11,590	47,205	2,424	1,500	1,500	-
0100-03-100-0603-	48104	SOFTWARE AGREEMENT / REPLA	-	-	180	-	-	-
0100-03-100-0603-	48107	INFO TECH EQUIPMENT	41,524	1,545	1,495	-	-	-
			1,293,682	1,427,196	1,488,574	1,633,485	1,606,407	(27,078)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021- 22	FY 2022- 23	FY 2023- 24	Change
Emergency Communications Center	Manager VI, 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

FY2024 Budget Notes: The overall budget for the ECC decreased by \$27,078 for FY2024, chiefly due to the one-year suspension of radio maintenance contract services for FY2024. Year one radio system maintenance for the newly installed L3Harris Radio system was negotiated to zero at the conclusion of our system implementation. Increases to salary and benefit lines resulted from a pay increase for County employees, where non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages.

Animal Services and Adoption Center

Animal Control								
Location Code	0611							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-500-0611-	41100	SALARIES & WAGES-REGULAR	183,875	194,095	170,482	243,591	291,388	47,797
0100-03-500-0611-	41001	BONUSES	-	-	-	1,384	-	(1,384)
0100-03-500-0611-	41200	SALARIES & WAGES-OVERTIME	8,632	8,594	8,698	8,000	10,194	2,194
0100-03-500-0611-	41300	PART-TIME SALARIES & WAGE	56,174	52,903	49,108	74,834	78,834	4,000
0100-03-500-0611-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-500-0611-	42100	FICA	18,458	19,152	17,159	25,077	29,102	4,024
0100-03-500-0611-	42210	RETIREMENT	25,329	28,018	24,091	40,046	47,904	7,858
0100-03-500-0611-	42300	HOSPITAL/MEDICAL PLANS	33,524	37,723	28,890	47,076	52,568	5,492
0100-03-500-0611-	42400	GROUP LIFE INSURANCE	2,280	2,515	2,162	3,264	3,905	640
0100-03-500-0611-	42500	DISABILITY INSURANCE	535	753	711	1,286	1,539	252
0100-03-500-0611-	42700	WORKER'S COMPENSATION	3,956	4,101	4,320	4,066	3,155	(911)
0100-03-500-0611-	43101	PROFESSIONAL SERVICES	50,749	45,719	32,866	30,000	30,000	-
0100-03-500-0611-	43160	ANIMAL DISPOSAL	-	-	-	-	-	-
0100-03-500-0611-	43320	MAINT SVC CONTRACT	955	955	955	955	1,000	45
0100-03-500-0611-	43310	REPAIRS AND MAINTENANCE	107	28	193	500	500	-
0100-03-500-0611-	43600	ADVERTISING	-	-	-	300	300	-
0100-03-500-0611-	44200	AUTOMOTIVE/MOTOR POOL	1,706	2,088	1,987	-	-	-
0100-03-500-0611-	45210	POSTAL SERVICES	-	-	-	-	-	-
0100-03-500-0611-	45230	TELEPHONE	9,923	9,674	11,670	9,840	9,468	(372)
0100-03-500-0611-	45305	MOTOR VEHICLE INSURANCE	1,760	1,760	1,795	1,850	1,850	-
0100-03-500-0611-	45410	LEASE/RENT EQUIPMENT	841	904	978	948	-	(948)
0100-03-500-0611-	45540	CONVENTION & EDUCATION	-	(50)	320	4,600	3,500	(1,100)
0100-03-500-0611-	45810	DUES & MEMBERSHIPS	85	-	-	-	-	-
0100-03-500-0611-	45820	CLAIMS AND BOUNTIES	-	-	-	-	-	-
0100-03-500-0611-	46001	OFFICE SUPPLIES	840	2,243	1,896	2,000	2,000	-
0100-03-500-0611-	46002	FOOD SUPPLIES	3,327	1,424	4,704	4,000	5,000	1,000
0100-03-500-0611-	46005	JANITORIAL SUPPLIES	6,524	8,909	10,264	8,800	8,800	-
0100-03-500-0611-	46008	VEHICLE & EQUIP. FUEL	11,531	10,504	11,507	15,000	15,000	-
0100-03-500-0611-	46009	VEHICLE & EQUIP. SUPPLIES	686	3,541	1,877	3,000	3,000	-
0100-03-500-0611-	46010	POLICE SUPPLIES	2,161	3,067	422	1,500	1,500	-
0100-03-500-0611-	46011	UNIFORM/APPAREL	2,324	1,529	1,793	1,600	1,600	-
0100-03-500-0611-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-500-0611-	48107	INFO TECH EQUIPMENT	47	150	12,985	-	-	-
0100-03-500-0611-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			426,329	440,581	401,834	533,518	602,106	68,589

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Animal Control	Manager I, Animal Control	FT	1	1	0	-1
Animal Control	Manager V, Animal Control	FT	0	0	1	1
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

Animal Services and Adoption Center (Continued)

FY2024 Budget Notes: The FY2024 budget did not contain significant non-salary changes from FY2023. Increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2024. Non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The Animal Services Manager was reclassified to a Manager V (from a Manager I).

Law Enforcement Grants

Grants/ Law Enforcement								
Location Code	0602							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-100-0602-	41709	HWY GRANT	16,064	17,618	17,123	-	-	-
0100-03-100-0602-	41002	PD HIRING INCENTIVE HB599			4,000		-	-
0100-03-100-0602-	42100	FICA	-	-	-	-	-	-
0100-03-100-0602-	43894	DRUG ENFORCEMENT	998	(250)	-	-	-	-
0100-03-100-0602-	45540	CONVENTION/EDUCATION	-	-	650	-	-	-
0100-03-100-0602-	45790	FIRST RESPONDER FUNDS	282	111	144	-	-	-
0100-03-100-0602-	46008	VEHICLE & EQUIPMENT FUEL	-	-	-	-	-	-
0100-03-100-0602-	46010	GRANT SUPPLIES	1,524	-	6,080	-	-	-
0100-03-100-0602-	46013	EDUCAT.& RECREAT.SUPPLIES	3,010	173	232	-	-	-
0100-03-100-0602-	46014	OTHER OPERATING SUPPLIES	-	-	2,499	-	-	-
0100-03-100-0602-	46026	CHILD SAFETY SEAT PROGRAM	-	-	-	-	-	-
0100-03-100-0602-	46029	ANIMAL SHELTER-DONATION	12,643	8,020	9,799	-	-	-
0100-03-100-0602-	46076	BRICK PAVER PROJECT	60	-	80	-	-	-
0100-03-100-0602-	46077	GRANT - ASPCA	-	-	-	-	-	-
0100-03-100-0602-	46078	GRANT - BODY ARMOR	9,067	13,082	14,495	-	-	-
0100-03-100-0602-	46079	BISSELL GRANT	495	-	-	-	-	-
0100-03-100-0602-	46083	DMV STERILIZATION			-	-	-	-
0100-03-100-0602-	46095	599 RECRUITMENT & RETENTION		-	-	-	-	-
0100-03-100-0602-	48101	MACHINERY & EQUIPMENT	5,821	-	-	-	-	-
0100-03-100-0602-	46114	PORT AUTHORITY GRANT		39,467	-	-	-	-
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	-	-	12,322	-	-	-
			49,963	78,221	67,424	-	-	-

Fire and EMS

Prince George County has thirty-seven (37) full-time, five of which are newly added for FY2024, and twenty (20) part-time career firefighter/medics who take pride in helping others. There are six volunteer fire companies with seven stations and an administrative office, with renovations of the Jefferson Park Fire Station are ongoing.

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.

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 2022 were 5,043.



December 2022 Report



Fire/EMS Calls for Service Report as Reported in County Electronic Reporting System							
	Dipatches	Responses	On Scene	%responded per Dispatched	% of On Scene to Disp	YTD Responses	% For System YTD
System Wide	472	472				5043	
Prince George Volunteer Fire Station, Co 1.	72	52	25	72%	35%	466	9%
Disputanta Volunteer Fire Station, Co 2	45	41	24	91%	53%	449	9%
Carson Volunteer Fire Station, Co 3.	46	41	27	89%	59%	316	6%
Burrowsville Volunteer Fire Station, Co 4	17	17	10	100%	59%	118	2%
Jefferson Park Volunteer/Career Fire Station, Co 5	180	180	156	100%	87%	1968	39%
South Crater Road Career Fire Station, Co 6	153	153	102	100%	67%	1369	27%
Moody Road Career Fire Station, Co 7	90	90	68	100%	76%	884	18%
Prince George Drive Career Fire Station, Co 8	186	186	132	100%	71%	1616	32%

Fire and EMS (Continued)

Fire and EMS								
Location Code		0610						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0610-	41100	SALARIES & WAGES-REGULAR	1,296,358	1,231,894	1,534,719	2,199,355	2,652,398	453,044
0100-03-200-0610-	41001	BONUSES				450	-	(450)
0100-03-200-0610-	41200	SALARIES & WAGES-OVERTIME	371,331	474,275	415,827	340,000	415,000	75,000
0100-03-200-0610-	41300	PART-TIME SALARIES & WAGE	350,650	294,428	257,367	284,500	264,000	(20,500)
0100-03-200-0610-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-200-0610-	42100	FICA	147,547	146,336	161,854	216,059	254,852	38,793
0100-03-200-0610-	42210	RETIREMENT	181,136	169,550	224,750	361,574	436,054	74,480
0100-03-200-0610-	42300	HOSPITAL/MEDICAL PLANS	222,788	230,484	298,759	438,826	512,865	74,039
0100-03-200-0610-	42400	GROUP LIFE INSURANCE	16,308	15,219	20,172	29,471	35,542	6,071
0100-03-200-0610-	42500	DISABILITY	-	-	-	-	-	-
0100-03-200-0610-	42700	WORKER'S COMPENSATION	66,924	86,197	100,813	156,409	145,230	(11,178)
0100-03-200-0610-	42701	LINE OF DUTY ACT	27,576	34,085	34,172	38,588	38,588	-
0100-03-200-0610-	42825	HEALTH & ACCIDENT INSURAN	50,488	52,688	54,180	56,000	56,000	-
0100-03-200-0610-	43101	PROFESSIONAL SERVICES	84,109	214,694	23,944	53,720	18,150	(35,570)
0100-03-200-0610-	43110	PAYM.MEDICAL/DENTAL/HOSP	10,139	28,418	33,295	44,400	49,580	5,180
0100-03-200-0610-	43310	REPAIRS AND MAINTENANCE	2,031	35	-	-	-	-
0100-03-200-0610-	43320	MAINTENANCE SVS CONTRACTS	80,084	111,074	111,325	139,431	193,531	54,100
0100-03-200-0610-	43500	PRINTING & BINDING	70	70	70	100	500	400
0100-03-200-0610-	43600	ADVERTISING	100	85	-	100	100	-
0100-03-200-0610-	43861	FORESTLAND PROTECTION	9,503	9,503	9,503	9,600	9,600	-
0100-03-200-0610-	43991	BANK FEES	51	-	67	-	-	-
0100-03-200-0610-	44200	AUTOMOTIVE/MOTOR POOL	75,117	94,684	125,864	-	-	-
0100-03-200-0610-	45210	POSTAL SERVICE	2,906	4,489	4,741	5,000	5,000	-
0100-03-200-0610-	45230	TELEPHONE	43,925	42,444	49,690	55,000	41,500	(13,500)
0100-03-200-0610-	45232	INTERNET	-	-	-	14,664	13,872	(792)
0100-03-200-0610-	45233	IT DATA LINES	64	-	-	-	-	-
0100-03-200-0610-	45234	CABLE SERVICES	11,602	13,284	15,210	660	826	166
0100-03-200-0610-	45305	MOTOR VEHICLE INSURANCE	58,679	58,252	59,829	68,000	68,000	-
0100-03-200-0610-	45310	EMS LIABILITY	5,541	4,512	4,548	6,000	6,000	-
0100-03-200-0610-	45410	LEASE/RENT EQUIPMENT	4,237	4,222	3,735	9,750	9,753	3
0100-03-200-0610-	45540	CONVENTION & EDUCATION	4,967	650	7,764	10,903	9,349	(1,554)
0100-03-200-0610-	45541	TRAINING	56,474	10,516	20,412	54,052	51,433	(2,619)
0100-03-200-0610-	45542	FIRE EDUCATION PROGRAMS	7,743	1,384	2,039	5,000	5,000	-
0100-03-200-0610-	45810	DUES AND MEMBERSHIPS	1,732	1,495	2,490	1,420	1,480	60
0100-03-200-0610-	46000	STATION SUPPLIES	4,356	5,381	4,091	20,770	10,260	(10,510)
0100-03-200-0610-	46001	OFFICE SUPPLIES	4,813	3,421	3,572	11,200	10,100	(1,100)
0100-03-200-0610-	46002	FOOD SUPPLIES	2,821	355	409	7,692	9,650	1,958
0100-03-200-0610-	46004	MEDICAL & LABORATORY SUPP	8,340	15,083	14,526	18,000	18,000	-
0100-03-200-0610-	460041	FIRE EMS AMBULANCE SUPPLIES	30,612	31,141	33,103	43,000	43,000	-
0100-03-200-0610-	46007	REPAIRS AND MAINTENANCE SUPPLIES	4,677	1,797	5,102	10,500	11,200	700
0100-03-200-0610-	46008	VEHICLE & EQUIP. FUEL	61,966	57,118	104,370	83,000	125,400	42,400
0100-03-200-0610-	46009	VEHICLE & EQUIP. SUPPLIES	116,694	193,128	120,130	117,000	155,840	38,840
0100-03-200-0610-	46011	UNIFORM/APPAREL	45,101	48,021	57,926	44,700	42,600	(2,100)
0100-03-200-0610-	46012	BOOKS & SUBSCRIPTIONS	91	-	-	300	300	-
0100-03-200-0610-	46013	EDUCAT.& RECREAT.SUPPLIES	2,389	-	-	10,000	5,000	(5,000)
0100-03-200-0610-	46014	OTHER OPERATING SUPPLIES	346	2,528	508	4,001	2,700	(1,301)
0100-03-200-0610-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-03-200-0610-	46036	COMMUNICATION EQUIPMENT	2,731	5,271	11,002	14,900	7,980	(6,920)
0100-03-200-0610-	46065	CTR TEAM EXPENSES	1,321	-	376	2,800	11,300	8,500
0100-03-200-0610-	46066	TURNOUT GEAR	39,388	19,114	24,771	73,062	74,762	1,700
0100-03-200-0610-	46101	HAZ MAT RESPONSE TEAM	-	-	-	1,400	1,400	-
0100-03-200-0610-	48102	FURNITURE & FIXTURES	10,019	1,646	49	18,930	13,490	(5,440)
0100-03-200-0610-	48107	INFO TECH EQUIPMENT	33,695	3,150	14,166	29,032	29,400	368
0100-03-200-0610-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	10,837	19,865	14,598	102,107	65,198	(36,909)
0100-03-200-0610-	48247	RSAF GRANT	-	-	-	-	-	-
0100-03-200-0610-	48248	FIRE PROGRAM FUNDS	-	-	-	-	-	-
			3,570,379	3,741,986	3,985,837	5,211,426	5,931,784	720,359

Fire and EMS (Continued)

FY2024 Budget Notes: The overall budget for Fire/EMS (Department 0610) increased by \$720,359 for FY2024. Public Safety employees received market pay increases on January 1, 2023, and the full-year impact of those increases, plus a one-step increase for firefighter/medics that will take effect on July 1, 2023, are reflected in salary and benefits lines. Fire/EMS administrative / civilian staff (non-public safety employees) received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Five additional firefighter/medics are approved for FY2024. These positions were added to improve emergency service response times, and in accordance with the County's recently completed Organizational Review and Staffing Level Study. One vacant Lieutenant position was converted to a firefighter/medic, and a Training Captain position has been converted to a Logistics Officer. Three Fire & EMS Captains were reclassified to Battalion Chiefs. The Overtime budget was increased in light of hourly pay increases, and due to additional staff. Some inflationary increased were included for vehicle fuel and supplies for FY2024.

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 multi-year grants also provided training, equipment and supplies for Fire/EMS personnel. Those grants have both expired.

Prior year activity for both grants is shown below. Activities paid from this grant previously, are now reflected in the combined Fire/EMS budget shown on the preceding page.

FIRE & EMS SAFER RECRUITMENT GRANT								
Location Code	0615							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0615-	41100	SAFER RECR SALARIES & WAGES	69,747	68,666	74,386	-	-	-
0100-03-200-0615-	41300	SAFER RECR PART TIME WAGES		-	-	-	-	-
0100-03-200-0615-	42100	SAFER RECR FICA	5,224	5,051	4,755	-	-	-
0100-03-200-0615-	42210	SAFER RECR RETIREMENT	10,148	10,222	11,106	-	-	-
0100-03-200-0615-	42300	SAFER RECR HEALTH INSURANCE	9,074	6,916	16,578	-	-	-
0100-03-200-0615-	42400	SAFER RECR GROUP LIFE INSURANCE	914	917	997	-	-	-
0100-03-200-0615-	42500	SAFER RECR DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-200-0615-	43610	SAFER RECR MARKETING			10,185	-	-	-
0100-03-200-0615-	45541	SAFER RECR TRAINING	25,272	39,297	27,844	-	-	-
0100-03-200-0615-	46011	SAFER RECR UNIFORMS	400	1,138	-	-	-	-
0100-03-200-0615-	46066	SAFER RECR TURNOUT GEAR	55,990	42,640	57,845	-	-	-
			176,769	174,847	203,696	-	-	-
		GRANT LAPSED, PERSONNEL MOVED TO 0610 FIRE/EMS						-

FIRE & EMS SAFER HIRING GRANT								
Location Code	0616							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0616-	41100	SAFER HIRING SALARIES & WAGES	251,920	231,003	278,918	-	-	-
0100-03-200-0616-	41200	SAFER HIRING OVERTIME			437	-	-	-
0100-03-200-0616-	42100	SAFER HIRING FICA	18,580	16,769	19,753	-	-	-
0100-03-200-0616-	42210	SAFER HIRING RETIREMENT	34,691	34,764	41,621	-	-	-
0100-03-200-0616-	42300	SAFER HIRING HEALTH INSURANCE	56,438	60,285	65,354	-	-	-
0100-03-200-0616-	42400	SAFER HIRING GROUP LIFE INSURANCE	3,123	3,120	3,736	-	-	-
0100-03-200-0616-	42500	SAFER HIRING DISABILITY INSURANCE	-	-	-	-	-	-
			364,752	345,942	409,819.45	-	-	-
		GRANT LAPSED, PERSONNEL MOVED TO 0610 FIRE/EMS						-

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

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Fire & EMS	Fire & EMS Chief	FT	1	1	1	0
Fire & EMS	Captain	FT	3	3	0	-3
Fire & EMS	Battalion Chief	FT	0	0	3	3
Fire & EMS	Captain, Volunteer Fire/EMS Training	FT	0	1	0	-1
Fire & EMS	Logistics Officer	FT	0	0	1	1
Fire & EMS	Lieutenant	FT	9	12	11	-1
Fire & EMS	Fire Medic	FT	13	15	21	6
Fire & EMS	Manager II, Fire/EMS Business Management	FT	1	1	1	0
Fire & EMS	Administrative Support Specialist II	FT	1	1	1	0
			28	34	39	5

For FY2023-2024 - Reclassifications: 3 Captains to Battalion Chiefs; Volunteer Fire/EMS Training Captain to Logistics Officer; and 1 Lieutenant to Fire Medic.

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Fire & EMS SAFER	Lieutenant	FT	3	0	0	0
Fire & EMS SAFER	Fire Medic	FT	2	0	0	0
Fire & EMS SAFER	Captain, Volunteer Fire/EMS Training	FT	1	0	0	0
			6	0	0	0

FEMA SAFER Grants have ended; these positions were shifted to Fire/EMS 0610 in FY2022-2023.

Prince George Fire Department

Fire Company #1 - Prince George								
Location Code		0604						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0604-	43101	PROFESSIONAL SERVICES	3,207	1,063	2,603	-	-	-
0100-03-200-0604-	43320	MAINTENANCE SERVICE CONTRACTS			571	-	-	-
0100-03-200-0604-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0604-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0604-	45410	LEASE/RENT EQUIPMENT	347	345	345	-	-	-
0100-03-200-0604-	45541	TRAINING	7,576	834	-	-	-	-
0100-03-200-0604-	46000	STATION SUPPLIES	857	1,285	-	-	-	-
0100-03-200-0604-	46001	OFFICE SUPPLIES	146	61	78	-	-	-
0100-03-200-0604-	46002	FOOD SUPPLIES	1,149	775	-	-	-	-
0100-03-200-0604-	46007	REPAIR & MAINT SUPP	524	364	-	-	-	-
0100-03-200-0604-	46008	VEH & EQUIP. FUEL	-	105	48	-	-	-
0100-03-200-0604-	46009	VEH & EQUIP. SUPPLIES	-	1,212	1,387	-	-	-
0100-03-200-0604-	46011	UNIFORM/APPAREL	-	2,862	22	-	-	-
0100-03-200-0604-	46014	OTHER OPERATING SUPPLIES	939	2,073	403	-	-	-
0100-03-200-0604-	46036	COMMUNICATION EQUIPMENT	3,094	822	-	-	-	-
0100-03-200-0604-	46066	TURNOUT GEAR	1,980	18,253	-	-	-	-
0100-03-200-0604-	48102	FURNITURE & FIXTURES	2,481	-	3,234	-	-	-
0100-03-200-0604-	48107	INFO TECH EQUIPMENT	520	871	1,261	-	-	-
0100-03-200-0604-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	36,819	21,394	14,202	-	-	-
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	30,712	18,176	3,580	-	-	-
0100-03-200-0604-	48251	PG LOCAL FIRE PROGRAM FUNDS	862	-	-	-	-	-
			91,214	70,497	27,732	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Disputanta Fire Department

Fire Company #2- Disputanta								
Location Code		0605						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0605-	43101	PROFESSIONAL SERVICES	2,101	211	8,387	-	-	-
0100-03-200-0605-	43320	MAINTENANCE SVC CONTRACTS	1,680	1,280	1,469	-	-	-
0100-03-200-0605-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0605-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0605-	45410	DISPUTANTA FIRE LEASE/RENT EC	741	1,632	698	-	-	-
0100-03-200-0605-	45541	TRAINING	4,522	1,803	2,881	-	-	-
0100-03-200-0605-	46000	STATION SUPPLIES	885	1,117	712	-	-	-
0100-03-200-0605-	46001	OFFICE SUPPLIES	140	-	-	-	-	-
0100-03-200-0605-	46002	FOOD SUPPLIES	-	117	248	-	-	-
0100-03-200-0605-	460041	CO2 AMBULANCE SUPPLIES	-	-	-	-	-	-
0100-03-200-0605-	46007	REPAIR & MAINT SUPP	425	99	-	-	-	-
0100-03-200-0605-	46009	VEH & EQUIP SUPPLIES	-	250	-	-	-	-
0100-03-200-0605-	46011	UNIFORM/APPAREL	37	13	-	-	-	-
0100-03-200-0605-	46014	OTHER OPERATING SUPPLIES	92	1,594	34	-	-	-
0100-03-200-0605-	46036	COMMUNICATION EQUIPMENT	-	630	-	-	-	-
0100-03-200-0605-	46066	TURNOUT GEAR	1,770	518	-	-	-	-
0100-03-200-0605-	48102	FURNITURE & FIXTURES	3,676	350	7,309	-	-	-
0100-03-200-0605-	48107	INFO TECH	1,640	2,495	1,555	-	-	-
0100-03-200-0605-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	20,635	26,226	2,874	-	-	-
0100-03-200-0605-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0605-	48248	FIRE PROGRAM FUNDS	-	1,336	26,649	-	-	-
0100-03-200-0605-	48251	DISPUTANTA LOCAL FIRE PROGRA	1,014	-	-	-	-	-
			39,358	39,671	52,816	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Carson Fire Department

Fire Company #3- Carson								
Location Code 0606								
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0606-	43101	PROFESSIONAL SERVICES	2,490	-	2,386	-	-	-
0100-03-200-0606-	43320	MAINTENANCE SERVICE CONTRACTS			1,142	-	-	-
0100-03-200-0606-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0606-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0606-	45410	LEASE/RENT EQUIPMENT	647	666	753	-	-	-
0100-03-200-0606-	45541	TRAINING	8,203	2,099	14	-	-	-
0100-03-200-0606-	46000	STATION SUPPLIES	1,831	1,360	666	-	-	-
0100-03-200-0606-	46001	OFFICE SUPPLIES	-	-	47	-	-	-
0100-03-200-0606-	46002	FOOD SUPPLIES	1,347	-	-	-	-	-
0100-03-200-0606-	46007	REPAIR & MAINTEN SUPP	-	270	430	-	-	-
0100-03-200-0606-	46009	VEHICLE EQUIP & SUPPLIES	-	-	-	-	-	-
0100-03-200-0606-	46011	UNIFORM/APPAREL	35	115	-	-	-	-
0100-03-200-0606-	46013	EDUCATION & REC SUPPLIES	-	-	-	-	-	-
0100-03-200-0606-	46014	OTHER OPERATING SUPPLIES	-	335	1,051	-	-	-
0100-03-200-0606-	46035	NON-CAPITAL FIRE & RESCUE EQUIPMENT	4,026	-	8,499	-	-	-
0100-03-200-0606-	46036	COMMUNICATION EQUIPMENT	392	1,276	333	-	-	-
0100-03-200-0606-	46066	TURNOUT GEAR	17,540	11,319	-	-	-	-
0100-03-200-0606-	48102	FURNITURE & FIXTURES	-	-	2,100	-	-	-
0100-03-200-0606-	48107	INFO TECH EQUIPMENT	8,807	960	960	-	-	-
0100-03-200-0606-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	32,141	35,847	16,731	-	-	-
0100-03-200-0606-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0606-	48248	FIRE PROGRAM FUNDS	-	-	60,199	-	-	-
0100-03-200-0606-	48251	CARSON LOCAL FIRE PROGRAM FUNDS	-	-	-	-	-	-
			77,459	54,246	95,310	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Burrowsville Fire Department

Fire Company #4- Burrowsville								
Location Code 0607								
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0607-	43101	PROFESSIONAL SERVICES	642	48	797	-	-	-
0100-03-200-0607-	43320	MAINTENANCE SERVICE CONTRACTS			711	-	-	-
0100-03-200-0607-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0607-	45410	LEASE/RENT EQUIPMENT	699	1,632	698	-	-	-
0100-03-200-0607-	45541	TRAINING	970	4,532	28	-	-	-
0100-03-200-0607-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0607-	46000	STATION SUPPLIES	179	-	817	-	-	-
0100-03-200-0607-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-03-200-0607-	46002	FOOD SUPPLIES	-	475	-	-	-	-
0100-03-200-0607-	46007	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-03-200-0607-	46009	VEHICLE & EQUIP SUPPLIES	-	-	2,378	-	-	-
0100-03-200-0607-	46011	UNIFORM/APPAREL	403	-	-	-	-	-
0100-03-200-0607-	46014	OTHER OPERATING SUPPLIES	894	1,226	72	-	-	-
0100-03-200-0607-	46035	REPLACE FIRE & RESCUE EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	46036	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	46066	TURNOUT GEAR	17,363	3,151	1,266	-	-	-
0100-03-200-0607-	48102	FURNITURE & FIXTURES	-	-	809	-	-	-
0100-03-200-0607-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	10,102	6,450	3,476	-	-	-
0100-03-200-0607-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0607-	48248	FIRE PROGRAM FUNDS	7,214	12,162	8,769	-	-	-
0100-03-200-0607-	48251	BURROWSVILLE LOC FIRE PGM FNDS	-	-	-	-	-	-
			38,466	29,676	19,821	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Jefferson Park Fire Department

Fire Company #5- Jefferson Park								
Location Code		0608						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	4,348	1,897	771	-	-	-
0100-03-200-0608-	43320	MAINTENANCE SERVICE CONTRACTS			571	-	-	-
0100-03-200-0608-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0608-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	467	509	509	-	-	-
0100-03-200-0608-	45541	TRAINING	541	128	38	-	-	-
0100-03-200-0608-	46000	STATION SUPPLIES	1,144	1,095	1,034	-	-	-
0100-03-200-0608-	46001	OFFICE SUPPLIES	990	211	174	-	-	-
0100-03-200-0608-	46002	FOOD SUPPLIES	481	148	868	-	-	-
0100-03-200-0608-	46007	REPAIRS & MAINT SUPP	-	-	(297)	-	-	-
0100-03-200-0608-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	-	-
0100-03-200-0608-	46009	VEH EQUIPMENT SUPPLIES	178	-	-	-	-	-
0100-03-200-0608-	46011	UNIFORM/APPAREL	216	337	10	-	-	-
0100-03-200-0608-	46014	OTHER OPERATING SUPPLIES	1,219	415	625	-	-	-
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	2,064	2,348	2,490	-	-	-
0100-03-200-0608-	46066	TURNOUT GEAR	19,431	16,621	951	-	-	-
0100-03-200-0608-	48102	FURNITURE & FIXTURES	1,725	2,223	170	-	-	-
0100-03-200-0608-	48107	INFO TECH	641	1,735	1,261	-	-	-
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	14,357	14,520	6,371	-	-	-
0100-03-200-0608-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0608-	48248	FIRE PROGRAM FUNDS	7,453	20,685	3,083	-	-	-
0100-03-200-0608-	48251	JEFF PARK LOC FIRE PGM FUNDS	-	-	-	-	-	-
			55,254	62,872	18,626	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Route 10 Fire Department

Fire Company #7- Route 10 / Station 7								
Location Code		0617						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0617-	43101	PROFESSIONAL SERVICES	610	-	420	-	-	-
0100-03-200-0617-	43320	MAINTENANCE SERVICE CONTRACTS			395	-	-	-
0100-03-200-0617-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0617-	45410	LEASE/RENT EQUIPMENT	320	319	319	-	-	-
0100-03-200-0617-	45541	TRAINING	-	3,317	-	-	-	-
0100-03-200-0617-	46000	STATION SUPPLIES	8,285	971	1,287	-	-	-
0100-03-200-0617-	46001	OFFICE SUPPLIES	654	-	476	-	-	-
0100-03-200-0617-	46002	FOOD SUPPLIES	-	250	-	-	-	-
0100-03-200-0617-	46007	REPAIRS & MAINT SUPP	-	88	-	-	-	-
0100-03-200-0617-	46008	VEHICLE & EQUIP FUEL	-	-	-	-	-	-
0100-03-200-0617-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0617-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-200-0617-	46014	OTHER OPERATING SUPPLIES	19	-	-	-	-	-
0100-03-200-0617-	46036	COMMUNICATIONS EQUIP	-	304	-	-	-	-
0100-03-200-0617-	46066	TURNOUT GEAR	-	-	-	-	-	-
0100-03-200-0617-	48101	MACHINERY & EQUIPM REPL			6,788	-	-	-
0100-03-200-0617-	48102	FURNITURE & FIXTURES	9,918	-	839	-	-	-
0100-03-200-0617-	48107	INFO TECH	-	-	-	-	-	-
0100-03-200-0617-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	1,777	540	2,186	-	-	-
0100-03-200-0617-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0617-	48248	FIRE PROGRAM FUNDS	-	-	37,901	-	-	-
			21,583	5,789	50,611	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Prince George Emergency Crew

Prince George Emergency Crew								
Location Code		0609						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-200-0609-	45230	TELEPHONE	1,734	979	182	-	-	-
0100-03-200-0609-	45410	LEASE	347	347	439	-	-	-
0100-03-200-0609-	45541	TRAINING	-	824	-	-	-	-
0100-03-200-0609-	43101	PROFESSIONAL SERVICES			935	-	-	-
0100-03-200-0609-	43320	MAINTENANCE SERVICE CONTRACTS			571	-	-	-
0100-03-200-0609-	46000	STATION SUPPLIES	1,381	1,072	3,252	-	-	-
0100-03-200-0609-	46001	OFFICE SUPPLIES	409	106	222	-	-	-
0100-03-200-0609-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-03-200-0609-	46004	MEDICAL & LAB SUPPLIES	-	-	-	-	-	-
0100-03-200-0609-	46007	REPAIRS & MAINT SUPP	-	176	940	-	-	-
0100-03-200-0609-	46009	VEH EQUIPMENT SUPPLIES	-	623	-	-	-	-
0100-03-200-0609-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-200-0609-	46014	OTHER OPERATING SUPPLIES	2,087	423	-	-	-	-
0100-03-200-0609-	46036	COMMUNICATIONS EQUIP	-	-	480	-	-	-
0100-03-200-0609-	48102	FURNITURE & FIXTURES	3,629	414	-	-	-	-
0100-03-200-0609-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	440	1,778	-	-	-
0100-03-200-0609-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0609-	43610	RECRUITMENT & RETENTION	-	-	-	-	-	-
			9,587	5,404	8,798	-	-	-
BUDGETS FOR ALL COMBINED FIRE/EMS NOW REFLECTED IN DEPARTMENT 0610 - FIRE/EMS								

Other Fire/EMS Grants

FIRE & EMS GRANTS								
Location Code		0614						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-500-0614-	48249	RSFA ZOLL MONITOR	-	-	-	-	-	-
0100-03-200-0614-	45641	LOCAL FOUR FOR LIFE	3,377	4,139	-	-	-	-
0100-03-500-0614-	45642	"4 FOR LIFE"	14,675	44,166	42,359.16	-	-	-
0100-03-500-0614-	45643	HMLD SECURITY	9,328	3,184	-	-	-	-
0100-03-500-0614-	46025	DONATIONS	-	-	-	-	-	-
0100-03-500-0614-	46038	LEPC DONATIONS	-	-	-	-	-	-
0100-03-500-0614-	46040	JOHN RANDOLPH	-	-	-	-	-	-
0100-03-500-0614-	46045	FIRE & EMS GRANT FOUND SUPPORT	-	-	-	-	-	-
0100-03-500-0614-	46080	HOMETOWN HEROES DAY	600	-	-	-	-	-
0100-03-500-0614-	46081	PG FIRE MUSEUM FUND	-	-	-	-	-	-
0100-03-500-0614-	46082	GUNS & HOSES	-	-	-	-	-	-
0100-03-500-0614-	48247	RSFA GRANT	-	-	-	-	-	-
0100-03-500-0614-	48248	FIRE EMS FIRE PROGRAM FUNDS	-	-	-	-	-	-
0100-03-500-0614-	48255	EMPG SUPPLEMENTAL GRANT	-	32,153	-	-	-	-
0100-03-500-0614-	48250	RSFA POWER PHONE	-	-	-	-	-	-
			27,980	83,642	42,359	-	-	-
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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-500-0612-	41100	FULL-TIME SALARIES & WAGES	-	-	-	-	90,981	90,981
0100-03-500-0612-	41001	BONUSES					-	-
0100-03-500-0612-	41300	PART-TIME SALARIES & WAGES	49,744	49,744	51,698	68,535	14,000	(54,535)
0100-03-500-0612-	42100	FICA	3,685	3,627	3,818	5,243	8,031	2,788
0100-03-500-0612-	42210	VRS					14,957	14,957
0100-03-500-0612-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	5,000	5,000
0100-03-500-0612-	42400	GROUP LIFE INSURANCE	-	-	-	-	1,219	1,219
0100-03-500-0612-	42500	DISABILITY INSURANCE					480	480
0100-03-500-0612-	42700	WORKER'S COMPENSATION	333	346	364	62	1,547	1,485
0100-03-500-0612-	43101	PROFESSIONAL SERVICES	75	-	-	-	-	-
0100-03-500-0612-	43320	MAINTENANCE SVC CONTRACTS	1,500	-	-	12,700	12,700	-
0100-03-500-0612-	45230	TELEPHONE	5,765	5,669	5,066	3,900	2,600	(1,300)
0100-03-500-0612-	45234	CABLE SERVICES	316	332	512	410	410	-
0100-03-500-0612-	45410	LEASE/RENT OF EQUIPMENT	366	347	318	350	350	-
0100-03-500-0612-	45540	CONVENTION & EDUCATION	-	200	-	1,500	1,500	-
0100-03-500-0612-	45541	TRAINING	-	-	100	2,000	2,000	-
0100-03-500-0612-	45810	DUES AND MEMBERSHIPS	-	75	-	75	75	-
0100-03-500-0612-	46001	OFFICE SUPPLIES	-	-	-	-	500	500
0100-03-500-0612-	46002	FOOD SUPPLIES	150	-	-	1,750	1,750	-
0100-03-500-0612-	46011	UNIFORM/APPAREL	-	-	-	-	2,500	2,500
0100-03-500-0612-	46014	OTHER OPERATING SUPPLIES	9,799	2,541	-	10,000	10,000	-
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	-	1,125	3,600	3,600	-
			75,171	62,881	63,002	110,125	174,201	64,076

		FUNDED POSITIONS				
Department	Title	Status	FY 2021- 22	FY 2022- 23	FY 2023- 24	Change
Emergency Management	Emergency Management Deputy Coordinator	FT	0	1	1	0
Emergency Management	Emergency Management Deputy Coordinator	PT	0.5	0	0	0
			0.5	1	1	0

FY2024 Budget Notes: The adopted budget for FY2024 is \$64,076 more than the FY2023 budget, chiefly due to the conversion of the Emergency Management Deputy Coordinator position status going from part-time to full-time during FY2023. The full year impact of that conversion is reflected for FY2024. County employees received a pay increase for FY2024, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	2,173,479	2,144,260	2,378,311	2,936,803	3,215,834	279,031
0702	Public Assistance (incl. SLH)	656,614	688,801	680,153	641,883	641,883	-
0703	CSA/At Risk Youth	10,736	13,412	12,501	15,000	21,362	6,362
0704	CSA State	2,005,929	2,220,340	1,994,359	2,458,094	2,559,251	101,157
0706	Tax Relief for the Elderly	151,637	144,711	148,746	150,000	150,000	-
Total Social Services		4,998,396	5,211,523	5,214,070	6,201,780	6,588,330	386,550

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

FY2024 Budget Notes: FY2024 reflects an increase in projected spending for Children's Services Act (CSA) activities and in Welfare Administration (0701). Public Assistance (0702) remained the same as in FY2023, as did Tax Relief for the Elderly (0706). The Department of Social Services receives the majority of its funding from state and federal sources. The General Assembly's approved "Skinny Budget" provided a five percent pay increase for state-supported social services employees for FY2024, and salary and benefit lines are increased accordingly. Additionally, a local pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages. Social services employees received the higher of the state approved or local increase, and salary and benefit lines increased accordingly. The Social Services Case Management Manager was reclassified to a Manager VI (from V), and one Administrative Support Specialist II was reclassified to an Administrative Support Specialist III. Two Benefits Program Specialists III positions were added for social services for FY2024 due to anticipated increased workload related to benefit services. Caseload statistics reveal the Prince George DSS has higher than average caseloads assigned to Benefit Workers. These position additions are supported by the County's recently completed Organizational Review and Staffing Level Study.

Social Services - Welfare Administration

Social Services								
Location Code		0701						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-113-0701-	41100	SALARIES & WAGES-REGULAR	1,425,528	1,441,796	1,570,096	1,841,799	2,040,984	199,185
0100-05-113-0701-	41001	BONUSES	-	-	-	-	-	-
0100-05-113-0701-	41200	SALARIES & WAGES-OVERTIME	10,348	10,009	1,040	23,000	23,000	-
0100-05-113-0701-	41300	PART-TIME SALARIES & WAGE	76,385	74,261	61,168	116,512	120,606	4,094
0100-05-113-0701-	41400	SS CAREER DEVELOPMENT	-	-	-	-	-	-
0100-05-113-0701-	42100	FICA	111,985	113,475	121,076	151,570	167,121	15,551
0100-05-113-0701-	42210	RETIREMENT	202,414	203,348	230,449	302,792	335,538	32,746
0100-05-113-0701-	42300	HOSPITAL/MEDICAL PLANS	218,321	213,989	294,356	318,219	351,269	33,050
0100-05-113-0701-	42400	GROUP LIFE INSURANCE	18,224	18,252	20,684	24,680	27,349	2,669
0100-05-113-0701-	42500	DISABILITY INSURANCE	2,507	2,094	2,853	3,609	4,940	1,331
0100-05-113-0701-	42700	WORKER'S COMPENSATION	4,675	4,708	5,877	11,216	8,418	(2,798)
0100-05-113-0701-	43101	PROFESSIONAL SERVICES	5,359	4,654	8,518	10,500	10,500	-
0100-05-113-0701-	43310	REPAIRS AND MAINTENANCE	1,126	-	-	7,359	1,287	(6,072)
0100-05-113-0701-	43320	MAINTENANCE SVS CONTRACTS	10,324	921	1,193	1,500	1,500	-
0100-05-113-0701-	43500	PRINTING & BINDING	387	30	150	300	300	-
0100-05-113-0701-	44200	AUTOMOTIVE/MOTOR POOL	493	993	765	-	-	-
0100-05-113-0701-	45210	POSTAL SERVICE	4,183	3,326	3,209	5,000	5,000	-
0100-05-113-0701-	45230	TELEPHONE	17,229	17,627	16,071	22,439	18,000	(4,439)
0100-05-113-0701-	45234	CABLE SERVICES	263	279	303	263	263	-
0100-05-113-0701-	45305	MOTOR VEHICLE INSURANCE	1,760	2,615	2,692	2,700	2,700	-
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	8,729	10,041	8,689	10,000	10,000	-
0100-05-113-0701-	45508	FOSTER PARENT TRAINING 873	304	-	-	-	-	-
0100-05-113-0701-	45540	CONVENTION & EDUCATION	1,792	548	5,130	9,750	7,050	(2,700)
0100-05-113-0701-	45600	COUNTY CONTRIBUTIONS	8,000	2,500	-	34,700	26,000	(8,700)
0100-05-113-0701-	45810	DUES AND MEMBERSHIPS	1,272	1,090	200	1,295	1,295	-
0100-05-113-0701-	46001	OFFICE SUPPLIES	12,743	14,115	8,646	17,000	15,000	(2,000)
0100-05-113-0701-	46002	FOOD SUPPLIES	777	-	-	-	-	-
0100-05-113-0701-	46008	VEHICLE & EQUIP. FUEL	1,746	971	2,409	3,150	3,150	-
0100-05-113-0701-	46009	VEHICLE & EQUIP. SUPPLIES	1,278	581	107	2,015	1,200	(815)
0100-05-113-0701-	46011	DSS UNIFORM APPAREL	-	-	652	-	-	-
0100-05-113-0701-	46059	APS COVID 19 RELIEF	-	-	7,143	12,924	-	(12,924)
0100-05-113-0701-	46084	DSS DONATIONS	-	-	2,924	-	-	-
0100-05-113-0701-	48102	FURNITURE & FIXTURES	2,127	-	-	-	3,000	3,000
0100-05-113-0701-	48105	MOTOR VEHICLES	21,011	(74)	-	-	27,852	27,852
0100-05-113-0701-	48107	INFO TECH EQUIPMENT	280	202	-	600	600	-
			2,173,479	2,144,260	2,378,311	2,936,803	3,215,834	279,031

		FUNDED POSITIONS				
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	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	0	-1
Social Services	Manager VI, SS Case Management (Social Worker)	FT	0	0	1	1
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	8	8	8	0
Social Services	Manager III, SS Case Management (Social Worker) - Part-Time	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	6	7	9	2
Social Services	Benefits Program Specialist III - Part-Time	PT	0	0.5	0.5	0
Social Services	Benefits Program Specialist IV	FT	2	2	2	0
Social Services	Office Manager	FT	0	0	0	0
Social Services	Manager IV, Social Services Administration	FT	1	1	1	0
Social Services	Administrative Support Specialist III	FT	2	2	3	1
Social Services	Administrative Support Specialist II	FT	3	3	2	-1
			28.5	30	32	2

Social Services - Public Assistance

Public Assistance								
Location Code	0702							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-113-0702-	42100	FICA	41	130	-	500	500	-
0100-05-113-0702-	43142	REUNIFICATION (PSSF) 866	12,806	9,433	11,438	17,728	17,728	-
0100-05-113-0702-	45704	AUXILIARY GRANTS- 804	29,638	39,420	26,628	50,000	50,000	-
0100-05-113-0702-	45705	AID TO DEPENDENT CHILDREN 848	27	-	-	-	-	-
0100-05-113-0702-	45706	ADC/FOSTER CARE 811	182,878	173,390	84,288	156,051	103,000	(53,051)
0100-05-113-0702-	45707	EMERGENCY ASSISTANCE 810	-	-	-	500	500	-
0100-05-113-0702-	45713	ADULT SERVICES 833	1,384	1,806	25	3,000	3,000	-
0100-05-113-0702-	45714	VIEW PURCHASED SERV. 872	14,355	695	10,090	30,000	20,000	(10,000)
0100-05-113-0702-	45716	PURCHASED SERVICE-JOBS	-	-	-	-	-	-
0100-05-113-0702-	45718	SUBSIDIZED ADOPTIONS 812	330,616	393,399	459,391	300,000	361,051	61,051
0100-05-113-0702-	45719	RESPIRE CARE - 864	1,520	1,180	425	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	933	230	-	1,000	1,000	-
0100-05-113-0702-	45723	FAMILY PRESERVATION SSBG 829	3,917	2,217	2,565	2,900	2,900	-
0100-05-113-0702-	45729	FOSTERING FUTURES 814	8,773	5,278	2,451	15,000	6,000	(9,000)
0100-05-113-0702-	45740	CDC QUALITY INIT GRANT 890	-	-	-	-	-	-
0100-05-113-0702-	45725	ADULT PROTECTIVE SERVICES 895	5,127	2,766	9,367	6,400	6,400	-
0100-05-113-0702-	45726	CRISIS STABILIZATION	9,933	5,067	-	-	-	-
0100-05-113-0702-	45728	SPECIAL NEEDS ADOPTION 817	48,480	49,704	52,970	49,000	53,000	4,000
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	1,558	-	228	3,000	3,000	-
0100-05-113-0702-	45787	CHILD WELFARE SA & SUPP SVCS	4,628	4,088	1,983	3,429	3,429	-
0100-05-113-0702-	45791	IV-E PREVENTION SERVICEE	-	-	-	-	-	-
0100-05-113-0702-	45792	SNAP E&T	-	-	-	-	7,000	7,000
0100-05-113-0702-	45793	CHAFEE INDEP LIVING COVID	-	-	10,821	-	-	-
0100-05-113-0702-	45794	CHAFEE EVT COVID	-	-	-	-	-	-
0100-05-113-0702-	45797	COVID SAFE & STABLE BL868	-	-	7,483	-	-	-
0100-05-113-0702-	46059	APS COVID 19 RELIEF	-	-	-	-	-	-
0100-05-113-0702-	47001	CAMERON FOUNDATION GRANT	-	-	-	-	-	-
			656,614	688,801	680,153	641,883	641,883	-

Social Services - Children's Services Act

Administration:

CSA/At Risk Youth								
Location Code	0703							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-113-0703-	41100	SALARIES & WAGES-REGULAR	9,900	9,900	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	150	1,501	625	-	5,038	5,038
0100-05-113-0703-	45210	POSTAL SERVICE	133	115	132	150	80	(70)
0100-05-113-0703-	45540	CONVENTION & EDUCATION	-	-	1,695	3,200	5,000	1,800
0100-05-113-0703-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0703-	46001	OFFICE SUPPLIES	553	1,896	149	150	300	150
0100-05-113-0703-	46002	FOOD SUPPLIES	-	-	-	70	214	144
0100-05-113-0703-	48202	FURNITURE & FIXTURES ADD	-	-	-	-	-	-
0100-05-113-0703-	48107	INFO TECH EQ	-	-	-	1,200	500	(700)
			10,736	13,412	12,501	15,000	21,362	6,362

Social Services - Children's Services Act (Continued)

State Programs:

CSA State								
Location Code		0704						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-113-0704-	45741	THERAPEUTIC FOSTER CARE	109,173	169,532	90,955	210,382	132,000	(78,382)
0100-05-113-0704-	45742	THERAPEUTIC FOSTER CARE	333,519	208,468	291,276	395,214	379,000	(16,214)
0100-05-113-0704-	45743	STATE TFC PAR AGRMT NCFC	70,189	13,994	51,530			-
0100-05-113-0704-	45745	SPECIALIZED FOSTER CARE	-	-	-			-
0100-05-113-0704-	45746	FC IV-E COMM BASED	-	-	-			-
0100-05-113-0704-	45747	FSTR CARE MAINT ONLY	-	-	-			-
0100-05-113-0704-	45748	FC MAINT & OTHER	12,936	39,480	28,950	30,123	31,000	877
0100-05-113-0704-	45749	PREV COM BASED SVC	43,494	23,828	23,291	23,579	23,600	21
0100-05-113-0704-	45750	CSA STATE COMM TRAN SERVICE	-	-	10,885	12,750	-	(12,750)
0100-05-113-0704-	45754	SPD PRIV DAY FACILITY	1,240,230	1,413,164	1,387,802	1,480,000	1,827,838	347,838
0100-05-113-0704-	45755	SPD WRAP AROUND	11,722	9,963	1,918	7,800	4,128	(3,672)
0100-05-113-0704-	45781	FC IV-E CONG CARE	25,848	26,539	-	19,300	19,300	-
0100-05-113-0704-	45782	FC CONG RES NON IV-E	22,406	118,434	57,043	166,426	120,000	(46,426)
0100-05-113-0704-	45783	CSA STATE RES CONG CARE PP	9,193	62,326	-	-	-	-
0100-05-113-0704-	45785	SPED CONG CARE ED SRVC	127,220	134,610	50,708	112,520	22,385	(90,135)
			2,005,929	2,220,340	1,994,359	2,458,094	2,559,251	101,157
		SCHOOL RELATED	1,379,172	1,557,736	1,440,428	1,600,320	1,854,351	254,031

NOTES: The projected increase in CSA expenditures is related to educational services.

Social Services - Tax Relief for the Elderly/Disabled

Tax Relief for Elderly/ Disabled								
Location Code		0706						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-113-0706-	45732	TAX RELIEF ELDERLY/DISAB	151,637	144,711	148,746	150,000	150,000	-
			151,637	144,711	148,746	150,000	150,000	-

The budgeted amount for Tax Relief for Elderly/Disabled remains the same as in FY23. Actual FY23 spending was \$146,810.

OTHER / NON-DEPARTMENTAL

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Other							
0901	Registrar	262,253	316,239	266,094	405,491	443,614	38,124
0902	Circuit Court	127,914	124,099	147,155	163,742	161,491	(2,252)
0903	General District Court	40,592	36,899	50,409	43,200	43,200	-
0904	Magistrate	329	2,503	260	4,321	4,321	-
0905	Law Library	19,223	14,885	3,268	-	-	-
0906	Victim Witness [Local Portion for FY23 & Forward]	84,709	96,989	118,323	161,963	69,062	(92,901)
0907	Board and Care of Prisoners	2,322,266	2,567,106	2,662,641	3,011,402	2,681,711	(329,691)
0908	Court Services	4,336	3,823	4,854	4,915	4,915	-
0909	Juvenile Services VJCCCA	83,305	83,329	85,745	96,425	102,526	6,101
0910	Local Health Department	222,377	210,377	222,377	225,000	197,712	(27,288)
0911	Dist.19 MHMR Services Board	110,562	117,374	117,374	132,867	132,867	-
0912	Contribution to Colleges	16,622	-	-	-	-	-
0913	Regional Library	604,127	604,127	604,127	645,631	671,456	25,825
0914	Soil & Water Conservation	21,000	21,000	21,000	22,000	23,000	1,000
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	-	(3,000)
0916	Cooperative Extension Office	66,367	63,692	90,354	80,998	85,328	4,330
0917	Other Functions	123,382	76,063	68,256	89,669	103,100	13,431
0918	Farmer's Market	8,882	14,592	20,285	16,559	19,789	3,230
0919	CARES Registrar	-	58,910	-	-	-	-
0920	Drug Court Treatment Program	-	34,044	96,841	129,766	141,630	11,864
0921	Victim Witness Federal Grant Portion	-	-	-	-	85,023	85,023
0922	Victim Witness State Grant Portion	-	-	-	-	38,671	38,671
	Total Other	4,121,246	4,449,050	4,582,363	5,236,949	5,009,416	(227,532)
	Contingencies	-	-	-	725,143	144,146	(580,997)
	Transfer to Schools-Operating & Textbook	14,910,415	15,187,560	16,461,627	18,553,165	19,492,539	939,374
	Transfer to LOSAP Fund	141,000	141,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,160,506	6,895,459	7,724,462	7,959,727	7,274,259	(685,468)
	Transfer to Debt Reserve	-	1,244,686	606,278	371,013	841,481	470,468
	Transfer to Community Corrections	57,327	62,986	69,131	141,967	202,295	60,328
	Transfer to Economic Development	-	-	-	-	-	-
	Transfer to Special Welfare Fund	-	-	4,200	-	-	-
	Transfer to Capital Projects Fund	1,878,200	2,116,047	3,259,211	1,374,418	1,316,978	(57,440)
	Total General Government	57,415,655	60,041,843	63,920,839	68,951,487	72,720,355	3,768,868
	Total General Government, less transfer	33,268,208	34,394,105	35,654,930	40,410,197	43,451,803	3,041,606
	TRANSFERS	24,147,448	25,647,738	28,265,909	28,541,290	29,268,552	727,262

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-01-003-0901-	41100	SALARIES & WAGES-REGULAR	87,457	97,605	100,987	139,268	154,304	15,036
0100-01-003-0901-	41001	BONUSES				-	-	-
0100-01-003-0901-	41200	SALARIES & WAGES-OVERTIME	-	2,626	178	4,000	4,000	-
0100-01-003-0901-	41300	PART-TIME SALARIES & WAGE	25,368	27,626	33,494	30,221	40,000	9,779
0100-01-003-0901-	41301	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-01-003-0901-	41041	COMP/OFFICERS OF ELECTION	48,283	59,243	40,416	83,290	88,935	5,645
0100-01-003-0901-	42100	FICA	8,999	10,271	10,697	13,272	15,170	1,898
0100-01-003-0901-	42210	RETIREMENT	12,725	14,052	14,953	22,896	25,368	2,472
0100-01-003-0901-	42300	HOSPITAL/MEDICAL PLANS	9,503	9,574	16,603	25,602	25,602	-
0100-01-003-0901-	42400	GROUP LIFE INSURANCE	1,146	1,261	1,342	1,866	2,068	201
0100-01-003-0901-	42500	DISABILITY INSURANCE	-	-	88	214	255	41
0100-01-003-0901-	42700	WORKER'S COMPENSATION	199	200	207	231	212	(19)
0100-01-003-0901-	43101	PROFESSIONAL SERVICES	10,158	8,850	10,188	11,000	12,000	1,000
0100-01-003-0901-	43310	REPAIRS AND MAINTENANCE	249	648	-	1,800	1,800	-
0100-01-003-0901-	43320	MAINTENANCE SVS CONTRACTS	4,710	6,450	-	7,000	7,000	-
0100-01-003-0901-	43600	ADVERTISING	1,389	541	425	1,000	1,000	-
0100-01-003-0901-	45210	POSTAL SERVICE	3,332	3,437	2,557	10,000	10,000	-
0100-01-003-0901-	45230	TELEPHONE	2,348	1,589	3,442	4,000	4,000	-
0100-01-003-0901-	45410	LEASE/RENT EQUIPMENT	3,356	4,965	5,036	8,500	9,500	1,000
0100-01-003-0901-	45420	LEASE/RENT OF BUILDING	1,200	800	400	800	1,800	1,000
0100-01-003-0901-	45510	MILEAGE	2,162	1,613	928	2,500	2,500	-
0100-01-003-0901-	45540	CONVENTION & EDUCATION	3,828	1,556	2,395	2,000	2,000	-
0100-01-003-0901-	45810	DUES AND MEMBERSHIPS	180	475	480	430	500	70
0100-01-003-0901-	46001	OFFICE SUPPLIES	7,778	2,914	6,408	6,500	6,500	-
0100-01-003-0901-	46002	FOOD SUPPLIES	35	-	-	100	100	-
0100-01-003-0901-	46014	OTHER OPERATING SUPPLIES	2,641	704	689	2,000	2,000	-
0100-01-003-0901-	46021	BALLOTS	18,477	4,310	5,120	16,000	16,000	-
0100-01-003-0901-	46024	DATA PROCESSING SUPPLIES	2,426	10,542	4,208	6,000	6,000	-
0100-01-003-0901-	48107	INFO TECHNOLOGY EQUIPMENT	4,304	44,386	4,854	5,000	5,000	-
			262,253	316,239	266,094	405,491	443,614	38,124

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Registrar	General Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	FT	1	1	1	0
Registrar	Deputy Registrar - Part-Time	PT	0.5	0.5	0.5	0
			2.5	2.5	2.5	0

Registrar (Continued)

FY2024 Budget Notes: The FY2024 Registrar budget increased by \$38,124. County employees received a pay increase for FY2024, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The minimum salary of the Registrar is to be equal that of a non-certified Treasurer per the Code of Virginia.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0902-	41100	SALARIES & WAGES-REGULAR	60,027	60,027	63,582	70,103	72,221	2,117
0100-02-010-0902-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0902-	41111	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-02-010-0902-	41302	COMP. JURORS AND WITNESSES	1,560	1,170	1,140	-	-	-
0100-02-010-0902-	42100	FICA	4,621	4,620	4,431	5,363	5,525	162
0100-02-010-0902-	42210	RETIREMENT	8,734	8,962	9,141	11,525	11,873	348
0100-02-010-0902-	42300	HOSPITAL/MEDICAL PLANS	-	-	14,370	15,249	10,354	(4,895)
0100-02-010-0902-	42400	GROUP LIFE INSURANCE	786	804	821	939	968	28
0100-02-010-0902-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0902-	42700	WORKER'S COMPENSATION	199	200	211	63	51	(13)
0100-02-010-0902-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0902-	43320	MAINTENANCE SVS CONTRACTS	1,145	842	958	1,150	1,150	-
0100-02-010-0902-	45210	POSTAGE	-	-	-	100	100	-
0100-02-010-0902-	45230	TELEPHONE	787	1,490	1,378	1,400	1,400	-
0100-02-010-0902-	45600	COUNTY CONTRIBUTIONS	42,371	38,483	41,842	44,100	44,100	-
0100-02-010-0902-	46001	OFFICE SUPPLIES	184	-	-	250	250	-
0100-02-010-0902-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0902-	46030	OFFICE EXPENSE-JUDGES	7,500	7,500	7,500	7,500	7,500	-
0100-02-010-0902-	48102	FURNITURE & FIXTURES	-	-	1,781	6,000	6,000	-
			127,914	124,099	147,155	163,742	161,491	(2,252)

		FUNDED POSITIONS				
Department	Title	Status	FY 2021- 22	FY 2022- 23	FY 2023- 24	Change
Circuit Court - Judge	Court Administrator	FT	1	1	1	0
			1	1	1	0

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

General District Court

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

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

General District Court								
Location Code		0903						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0903-	43101	PROFESSIONAL SERVICES	-	-	1,124	500	500	-
0100-02-010-0903-	43150	LEGAL SERVICES	21,158	18,485	30,961	20,000	20,000	-
0100-02-010-0903-	45210	POSTAL SERVICE	84	86	123	90	90	-
0100-02-010-0903-	45230	TELEPHONE	4,595	6,044	6,281	6,300	6,300	-
0100-02-010-0903-	45410	LEASE/RENT EQUIPMENT	11,576	10,147	10,828	11,000	11,000	-
0100-02-010-0903-	45540	CONVENTION & EDUCATION	710	595	49	2,500	2,500	-
0100-02-010-0903-	45810	DUES AND MEMBERSHIPS	200	200	200	200	200	-
0100-02-010-0903-	46001	OFFICE SUPPLIES	772	230	75	1,300	1,300	-
0100-02-010-0903-	46002	FOOD SUPPLIES	580	308	320	380	380	-
0100-02-010-0903-	46024	DATA PROCESSING SUPPLIES	458	375	-	500	500	-
0100-02-010-0903-	46012	BOOKS & SUBSCRIPTIONS	459	429	449	430	430	-
			40,592	36,899	50,409	43,200	43,200	-

FY2024 Budget Notes: There was no change to the FY2024 budget when compared to FY2023. All positions in the General District Court are state positions (not local).

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. For FY2023, the magistrate requested and received a cell phone designated as "local." Prince George will facilitate the purchase and monthly billing for the phone and will bill participating localities accordingly. Additionally, a Prince George County owned copier was relocated to the Magistrate's Office, and the cost of the quarterly maintenance of the machine will be shared by served localities (with Prince George billing them quarterly).

Magistrate								
Location Code	0904							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0904-	45230	TELEPHONE	-	-	-	1,200	1,200	-
0100-02-010-0904-	45810	DUES AND MEMBERSHIPS	-	-	-	-	-	-
0100-02-010-0904-	46001	OFFICE SUPPLIES	30	1,318	-	500	500	-
0100-02-010-0904-	48102	FURNITURE & FIXTURES - REPL	250	-	-	1,100	1,100	-
0100-02-010-0904-	43320	MAINT SERVICE CONTRACTS	-	-	-	1,521	1,521	-
0100-02-010-0904-	48103	COMMUNICATION EQUIPMENT	49	1,186	260	-	-	-
			329	2,503	260	4,321	4,321	-
WILL BILL OTHER LOCALITIES FOR SHARE OF TELEPHONE AND COMMUNICATION EQUIPMENT								

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		LOCAL PORTION						
Location Code	0906	DCJS REQUIRED SPLITTING ACTIVITIES INTO 3 DEPTS [FEDERAL, STATE AND LOCAL] SEE DEPTS 0906, 0921 AND 0922						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0906-	41100	SALARIES & WAGES-REGULAR	50,015	49,543	49,713	104,488	40,241	(64,246)
0100-02-010-0906-	41001	BONUSES				-	-	-
0100-02-010-0906-	41200	OVERTIME		122		-	-	-
0100-02-010-0906-	41300	PART-TIME WAGES	6,600	18,835	32,941	-	-	-
0100-02-010-0906-	42100	FICA	4,080	5,019	6,211	7,993	3,078	(4,915)
0100-02-010-0906-	42210	RETIREMENT	7,140	7,326	7,901	17,178	6,616	(10,562)
0100-02-010-0906-	42300	HOSPITAL/MEDICAL PLANS	8,424	9,070	8,143	21,904	10,733	(11,171)
0100-02-010-0906-	42400	GROUP LIFE INSURANCE	643	658	709	1,400	539	(861)
0100-02-010-0906-	42500	DISABILITY INSURANCE	-	-	-	193	107	(86)
0100-02-010-0906-	42700	WORKER'S COMPENSATION	94	94	94	94	1,320	1,226
0100-02-010-0906-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0906-	43320	MAINTENANCE SERVICE CONTRACTS	409	321	186	186	186	-
0100-02-010-0906-	45210	POSTAL SERVICE	250	250	272	300	300	-
0100-02-010-0906-	45230	TELEPHONE	89	73	240	240	755	515
0100-02-010-0906-	45510	MILEAGE	161	-	-	327	327	-
0100-02-010-0906-	45540	CONVENTION & EDUCATION	349	825	-	1,200	1,200	-
0100-02-010-0906-	45810	DUES AND MEMBERSHIPS	150	250	150	-	150	150
0100-02-010-0906-	46001	OFFICE SUPPLIES	2,415	3,082	1,962	600	2,600	2,000
0100-02-010-0906-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0906-	46014	OTHER OPERATING SUPPLIES	9	-	348	360	360	-
0100-02-010-0906-	46042	OTHER SUPPLIES (GRANTS)	3,881	1,520	9,454	5,500	-	(5,500)
0100-02-010-0906-	46093	EXPENSES - DONATIONS	-	-	-	-	-	-
0100-02-010-0906-	48102	FURNITURE AND FIXTURES	-	-	-	-	-	-
0100-02-010-0906-	48107	INFO TECH EQUIPMENT	-	-	-	-	550	550
			84,709	96,989	118,323	161,963	69,062	(92,901)

Victim Witness		FEDERAL PORTION						
Location Code	0921	DCJS REQUIRED SPLITTING ACTIVITIES INTO 3 DEPTS [FEDERAL, STATE AND LOCAL] SEE DEPTS 0906, 0921 AND 0922						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0921-	41100	SALARIES & WAGES-REGULAR	-	-	-	-	60,024	60,024
0100-02-010-0921-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0921-	41200	OVERTIME	-	-	-	-	-	-
0100-02-010-0921-	41300	PART-TIME WAGES	-	-	-	-	-	-
0100-02-010-0921-	42100	FICA	-	-	-	-	4,592	4,592
0100-02-010-0921-	42210	RETIREMENT	-	-	-	-	9,868	9,868
0100-02-010-0921-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	7,765	7,765
0100-02-010-0921-	42400	GROUP LIFE INSURANCE	-	-	-	-	804	804
0100-02-010-0921-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0921-	42700	WORKER'S COMPENSATION	-	-	-	-	1,969	1,969
			-	-	-	-	85,023	85,023

Victim Witness		STATE PORTION						
Location Code	0922	DCJS REQUIRED SPLITTING ACTIVITIES INTO 3 DEPTS [FEDERAL, STATE AND LOCAL] SEE DEPTS 0906, 0921 AND 0922						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0922-	41100	SALARIES & WAGES-REGULAR	-	-	-	-	22,816	22,816
0100-02-010-0922-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0922-	41200	OVERTIME	-	-	-	-	-	-
0100-02-010-0922-	41300	PART-TIME WAGES	-	-	-	-	-	-
0100-02-010-0922-	42100	FICA	-	-	-	-	1,745	1,745
0100-02-010-0922-	42210	RETIREMENT	-	-	-	-	3,751	3,751
0100-02-010-0922-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	9,184	9,184
0100-02-010-0922-	42400	GROUP LIFE INSURANCE	-	-	-	-	306	306
0100-02-010-0922-	42500	DISABILITY INSURANCE	-	-	-	-	120	120
0100-02-010-0922-	42700	WORKER'S COMPENSATION	-	-	-	-	748	748
			-	-	-	-	38,671	38,671

		FUNDED POSITIONS				
Department	Title	Status	FY 2021- 22	FY 2022- 23	FY 2023- 24	Change
Victim Witness	Victim Witness Program Coordinator IV	FT	1	1	0	-1
Victim Witness	Victim Witness Program Coordinator V	FT	0	0	1	1
Victim Witness	Victim Witness Advocate	FT	0	1	1	0
			1	2	2	0

FY2024 Budget Notes: For FY2024, operations of the Victim Witness program were separated into Federal, State and Local activities as required by the Department of Criminal Justice Services. The FY2024 Victim Witness total budget increased by \$30,793, and the entire increase is local support. County employees received a pay increase for FY2024, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. The Victim Witness Coordinator was reclassified from a Coordinator IV to a Coordinator V for FY2024. This program is funded in part by a Department of Criminal Justice Services grant which is estimated to total \$89,263 in FY2024, and is \$12,171 less than in FY2023 due to reductions to federal VOCA funding.

Law Library

Law Library								
Location Code	0905							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0905-	46012	BOOKS & SUBSCRIPTIONS	19,223	14,885	3,268	-	-	-
0100-02-010-0905-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
			19,223	14,885	3,268	-	-	-
		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 FY2024 there is an anticipated decreases to Riverside Regional Jail (\$339,258, -12.66%). The contribution to Crater Youth Care Commission is expected to increase by \$9,467, 2.87%. The Riverside Regional Jail decrease is driven by a reduction in census. The Riverside Regional Jail per diem rates will increase from \$51.50 to \$52.00 for FY2024.

Board and Care of Prisoners								
Location Code		0907						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-300-0907-	43840	RIVERSIDE REGIONAL JAIL	2,033,047	2,234,501	2,253,658	2,679,258	2,340,000	(339,258)
0100-03-300-0907-	43841	RESERVE DISTRIBUTION	-	-	68,413	-	-	-
0100-03-300-0907-	45230	TELEPHONE	1,296	1,215	1,353	1,400	1,400	-
0100-03-300-0907-	46002	PRISONER TRANSPORT & MEALS	648	148	142	500	500	-
0100-03-300-0907	46008	VEHICLE & EQUIP FUEL	(4)	101	251	160	260	100
0100-03-300-0907-	47002	CRATER YOUTH CARE COMM	287,280	331,140	338,824	330,084	339,551	9,467
			2,322,266	2,567,106	2,662,641	3,011,402	2,681,711	(329,691)

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-300-0908-	43310	REPAIRS AND MAINTENANCE	-	101	-	500	500	-
0100-03-300-0908-	44200	AUTOMOTIVE/MOTOR POOL	1,266	361	649	-	-	-
0100-03-300-0908-	46009	VEHICLE EQUIP & SUPPLIES			-	115	115	-
0100-03-300-0908-	45230	TELEPHONE	3,070	3,361	4,205	4,300	4,300	-
			4,336	3,823	4,854	4,915	4,915	-

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

VJCCCA								
Location Code	0909							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-03-300-0909-	41100	SALARIES & WAGES-REGULAR	54,464	54,464	55,554	61,390	65,403	4,013
0100-03-300-0909-	41001	BONUSES				-	-	-
0100-03-300-0909-	42100	FICA	3,872	3,865	3,950	4,696	5,003	307
0100-03-300-0909-	42210	RETIREMENT	7,775	7,978	8,138	10,092	10,752	660
0100-03-300-0909-	42300	HOSPITAL/MEDICAL PLANS	13,314	13,413	14,496	14,496	14,496	-
0100-03-300-0909-	42400	GROUP LIFE INSURANCE	700	716	730	823	876	54
0100-03-300-0909-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-300-0909-	42700	WORKER'S COMPENSATION	1,055	1,062	1,119	1,578	2,145	568
0100-03-300-0909-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-300-0909-	43170	OUTREACH DETENTION	-	234	256	800	2,500	1,700
0100-03-300-0909-	43176	INDIVIDUAL COUNSELING	-	-	-	-	-	-
0100-03-300-0909-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-03-300-0909-	45210	POSTAGE	-	-	-	-	-	-
0100-03-300-0909-	45230	TELEPHONE	1,101	774	715	1,200	-	(1,200)
0100-03-300-0909-	45305	VEHICLE INSURANCE	239	239	259	260	260	-
0100-03-300-0909-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0909-	45541	TRAINING	247	-	138	250	250	-
0100-03-300-0909-	46001	OFFICE SUPPLIES	210	306	209	340	340	-
0100-03-300-0909-	46008	VEHICLE & EQUIP. FUEL	328	279	181	500	500	-
0100-03-300-0909-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			83,305	83,329	85,745	96,425	102,526	6,101

		FUNDED POSITIONS				
Department	Title	Status	FY 2021- 22	FY 2022- 23	FY 2023- 24	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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-111-0910-	45610	PAYMENT/STATE HEALTH DEPT	222,377	210,377	222,377	225,000	197,712	(27,288)
			222,377	210,377	222,377	225,000	197,712	(27,288)

FY2024 Budget Notes: the funding request made by the Crater District Health Department is \$27,288 less than in FY2023 due to revisions to the JLARC rate formula for the Cooperative Health Budget.

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-05-112-0911-	45620	MHMR SERVICES BOARD	110,562	117,374	117,374	132,867	132,867	-
			110,562	117,374	117,374	132,867	132,867	-

Contributions to Colleges

The Contributions to Colleges function was created for FY16/17 to report contributions to local community colleges. Unfortunately, due to the financial impacts of COVID-19, contributions to Richard Bland and John Tyler Community colleges were eliminated for FY2021 and remained at \$0 levels for FY2022. We restored contributions in FY2023 using Economic Development Funds (see special revenue fund section of this document).

Location Code	0912							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-06-206-0912-	45694	RICHARD BLAND COLLEGE	12,000	-	-	-	-	-
0100-06-206-0912-	45695	JOHN TYLER COMMUNITY COLLEGE	4,622	-	-	-	-	-
0100-06-206-0912-	45696	VIRGINIA STATE UNIVERSITY	-	-	-	-	-	-
			16,622	-	-	-	-	-
		ELIMINATED FOR FY2021 & FY2022						
		REQUESTS RECEIVED FROM RICHARD BLAND AND JOHN TYLER CC ARE APPROVED USING ECONOMIC DEVELOPMENT FUNDS FOR FY2023 & FY2024; SEE SPECIAL REVENUE FUND						

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-07-213-0913-	45600	COUNTY CONTRIBUTIONS	604,127	604,127	604,127	645,631	671,456	25,825
			604,127	604,127	604,127	645,631	671,456	25,825

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-08-302-0914-	45600	COUNTY CONTRIBUTIONS	21,000	21,000	21,000	22,000	23,000	1,000
			21,000	21,000	21,000	22,000	23,000	1,000

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. No funding was requested for FY2024, and the contribution was eliminated.

RC&D								
Location Code	0915							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-08-302-0916-	41100	SALARIES & WAGES-REGULAR	58,411	59,392	61,698	65,000	70,175	5,175
0100-08-302-0916-	41300	PART-TIME SALARIES & WAGE	3,929	793	-	5,000	5,000	-
0100-08-302-0916-	42100	FICA	301	61	-	383	383	-
0100-08-302-0916-	42700	WORKER'S COMPENSATION	26	35	40	45	50	5
0100-08-302-0916-	45210	POSTAL SERVICE	225	338	201	420	420	-
0100-08-302-0916-	45230	TELEPHONE	2,259	2,486	2,888	3,000	3,000	-
0100-08-302-0916-	45600	CONTRIBUTIONS (4-H)	-	-	-	3,000	3,000	-
0100-08-302-0916-	45810	DUES AND MEMBERSHIPS	380	410	410	450	450	-
0100-08-302-0916-	46001	OFFICE SUPPLIES	401	178	-	2,100	1,500	(600)
0100-08-302-0916-	46012	BOOKS & SUBSCRIPTIONS	593	-	-	350	350	-
0100-08-302-0916-	46014	OTHER OPERATING SUPPLIES	(156)	-	367	1,250	1,000	(250)
0100-08-302-0916-	48101	MACHINERY & EQUIPMENT REPLA	-	-	24,750	-	-	-
0100-08-302-0916-	48201	MACHINERY & EQUIPMENT ADDITI	-	-	-	-	-	-
			66,367	63,692	90,354	80,998	85,328	4,330

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-09-401-0917-	42600	UNEMPLOYMENT INSURANCE	34,938	11,447	7,707	20,000	20,000	-
0100-09-401-0917-	42700	WORKER'S COMPENSATION	-	4,810	-	-	-	-
0100-09-401-0917-	43101	PROFESSIONAL SERVICES	-	1,881	-	1,000	1,000	-
0100-09-401-0917-	43320	MAINT SERVICE CONTRACT	-	-	-	3,400	3,400	-
0100-09-401-0917-	44200	AUTOMOTIVE/MOTOR POOL	109	495	515	-	-	-
0100-09-401-0917-	45210	POSTAL SERVICES	9,737	985	7,280	-	-	-
0100-09-401-0917-	45230	TELEPHONE	5,262	6,453	6,372	6,400	6,400	-
0100-09-401-0917-	45305	MOTOR VEHICLE INSURANCE	1,521	1,282	1,695	1,700	1,700	-
0100-09-401-0917-	45307	PUBLIC OFFICIAL LIAB.INS	5,846	5,875	5,881	6,000	6,000	-
0100-09-401-0917-	45311	UMBRELLA POLICY	41,995	31,071	29,105	32,000	32,000	-
0100-09-401-0917-	45350	FINE OR VIOLATION	13,047	-	-	-	-	-
0100-09-401-0917-	45543	TUITION/REIMBURSEMENT	3,259	4,897	4,000	7,500	7,500	-
0100-09-401-0917-	45541	COUNTY-WIDE TRAINING	-	-	-	5,000	20,000	15,000
0100-09-401-0917-	46008	FUEL	979	939	1,259	-	-	-
0100-09-401-0917-	46009	VEHICLE EQUIP SUPPLIES	-	-	-	100	100	-
0100-09-401-0917-	46075	WELLNESS ACTIVITIES	510	1,270	1,322	5,000	5,000	-
0100-09-401-0917-	49126	TRANSFER FOR BUREN PRINCIPAL	6,180	4,658	3,121	1,569	-	(1,569)
0100-09-401-0917-	49150	TRANS. TO SCHOOL (FORMULA)	14,910,415	15,187,560	16,461,627	18,553,165	19,492,539	939,374
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS - FIRE APPARATUS (\$0.02) - \$74-4	1,878,200	2,116,047	3,259,211	223,525	266,925	43,400
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS - FIRE EMS EQUIP (\$0.01) - \$74-6	-	-	-	263,802	285,551	21,749
0100-09-401-0917-	49172	TRANS TO CAP CO & PS VEHICL	-	-	-	450,000	450,000	-
0100-09-401-0917-	49172	TRANS TO CAP. SCHL BUSES	-	-	-	437,091	-	(437,091)
0100-09-401-0917-	49172	TRANS TO CAP. FUEL FOCUS	-	-	-	-	314,502	314,502
0100-09-401-0917-	49173	TRANS. TO DEBT SERVICE	7,160,506	6,895,459	7,724,462	7,959,727	7,274,259	(685,468)
0100-09-401-0917-	49174	TRANS. TO ECON. DEV.	-	-	-	-	-	-
0100-09-401-0917-	49176	TRANS. TO LOSAP FUND	141,000	141,000	141,000	141,000	141,000	-
0100-09-401-0917-	49179	TRANS. TO COMM CORR	57,327	62,986	69,131	141,967	202,295	60,328
0100-09-401-0917-	49186	TRANS. TO DEBT RESERVE	-	1,244,686	606,278	371,013	841,481	470,468
0100-09-401-0917-	49187	TRANS. TO SPEC WELFR FUND	-	-	4,200	-	-	-
0100-09-401-0917-	49199	CONTINGENCIES	-	-	-	725,143	144,146	(580,997)
			24,270,830	25,723,802	28,334,165	29,356,102	29,515,798	159,696

FY2024 Budget Notes: Other Functions and Transfers is increasing by \$159,696 for FY2024.

The most significant changes are:

- Increase in Transfer to School Operations & Textbooks - \$939,374
- Decrease in Transfer to make School Bus Purchases – \$(437,091) – shifted to school operations
- Increase of \$379,651 in Transfers to Capital Project Fund (excluding reduction in transfer for school bus purchases) – \$314,502 to fund the purchase of “Fuel Focus” an integrated vehicle fuel management system; \$43,400 for Fire Apparatus per County Ordinance 74-4; \$21,749 for Fire/EMS Equipment per County Ordinance 76-4
- Increase of \$60,328 in General Fund transfer to Riverside Criminal Justice Agency (RCJA)
- Decrease in General Fund Contingency of \$580,997. The General Fund contingency is \$144,146 for FY2024 and represents 0.20% of the adopted General Fund budget.
- Decrease in Transfer to Debt Fund and Debt Reserves (\$215,000)
- Increase in County-Wide Training of \$15,000 to fund NeoGov Learn a digital training platform to be used for multiple types of employee training

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. The FY2024 budget will increase by \$3,230, and this increase is entirely offset by projected increases in revenues.

Farmers Market								
Location Code	0918							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-09-401-0918	41300	FARMERS MARKET WAGES	6,000	7,715	6,000	6,000	9,000	3,000
0100-09-401-0918	42100	FARMERS MARKET FICA	459	547	438	459	689	230
0100-09-401-0918	45607	FARMERS MARKET	2,423	3,823	12,646	7,500	7,500	-
0100-09-401-0918	43600	ADVERTISING	-	2,476	976	2,500	2,500	-
0100-09-401-0918	45609	FARMERS MARKET SNAP	-	-	-	-	-	-
0100-09-401-0918	46001	OFFICE SUPPLIES	-	30	225	100	100	-
0100-09-401-0918	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-09-401-0918	46042	OTHER GRANT SUPPLIES	-	-	-	-	-	-
			8,882	14,592	20,285	16,559	19,789	3,230

Drug Court

The Drug Court operations were moved to the General Fund from the Community Corrections Fund for FY2022. Operations are administered by the Court system.

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 FY2024), and the estimated remaining \$38,630 is Prince George County local support. 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase / (Decrease)
0100-02-010-0920-	41100	DRUG COURT SALARIES & WAGES	-	19,350	59,481	63,519	63,402	(118)
0100-02-010-0920-	41001	DRUG COURT BONUSES	-	-	-	-	-	-
0100-02-010-0920-	41200	DRUG COURT OVERTIME	-	-	-	19,661	19,661	-
0100-02-010-0920-	41300	DRUG COURT PART TIME WAGES	-	3,213	-	-	-	-
0100-02-010-0920-	42100	DRUG COURT FICA	-	1,708	4,565	6,363	6,354	(9)
0100-02-010-0920-	42210	DRUG COURT RETIREMENT	-	2,523	8,958	10,443	10,423	(19)
0100-02-010-0920-	42300	DRUG COURT HEALTH INSURANCE	-	2,306	-	-	11,550	11,550
0100-02-010-0920-	42400	DRUG COURT GROUP LIFE INSURANCE	-	226	804	851	850	(2)
0100-02-010-0920-	42500	DRUG COURT DISABILITY INSURANCE	-	63	-	-	335	335
0100-02-010-0920-	42700	DRUG COURT WORKERS COMP INSURAN	-	-	1,482	562	689	127
0100-02-010-0920-	43101	LOCAL DRUG CT PROFESS SVCS	-	-	14,166	14,166	14,166	-
0100-02-010-0920-	45530	LOCAL DRUG CT SUBS & LODG	-	-	-	-	-	-
0100-02-010-0920-	45540	LOCAL DRUG CT CONV & EDUC	-	-	-	1,500	1,500	-
0100-02-010-0920-	45810	LOCAL DRUG CT DUES AND MEMBRSH	-	-	120	200	200	-
0100-02-010-0920-	46004	LOCAL DRUG CT MED DRUG TESTS	-	-	3,022	6,500	6,500	-
0100-02-010-0920-	46014	DRUG COURT OPERATING SUPPLIES	-	585	4,242	6,000	6,000	-
0100-02-010-0920-	46040	DRUG CT JOHN RNDLPH FOUND GRANT	-	-	-	-	-	-
0100-02-010-0920-	48202	LOCAL DRUG CT ADD FURN / FIXTURES	-	1,913	-	-	-	-
0100-02-010-0920-	48207	LOCAL DRUG CT ADD TECH EQUIP	-	2,158	-	-	-	-
			-	34,044	96,841	129,766	141,630	11,864

		FUNDED POSITIONS				
Department	Title	Status	FY 2021-22	FY 2022-23	FY 2023-24	Change
Local Drug Court	Drug Court Coordinator	FT	1	1	1	0
			1	1	1	0

FY2024 Budget Notes: The Drug Court program budget will increase by \$11,864 for FY2024. Eligible County employees received a pay increase for FY2024, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Staff turnover led to only minor changes for FY2024, primarily in health insurance benefit projections. Wages are included to pay deputies for monitoring drug court clients after hours.

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 FY23/24 appropriated budget. Throughout the year, additional Special Revenue Funds will be requested for appropriation as needed. Most recently, separate Special Revenue Fund expenditure budgets were established for Federal CARES and ARPA funding awards to separately track and report these expenditures in accordance with federal requirements. Additionally, the County established a separate Opioid Abatement Fund to account for settlement proceeds the County as part of a nationwide municipal lawsuit.

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.

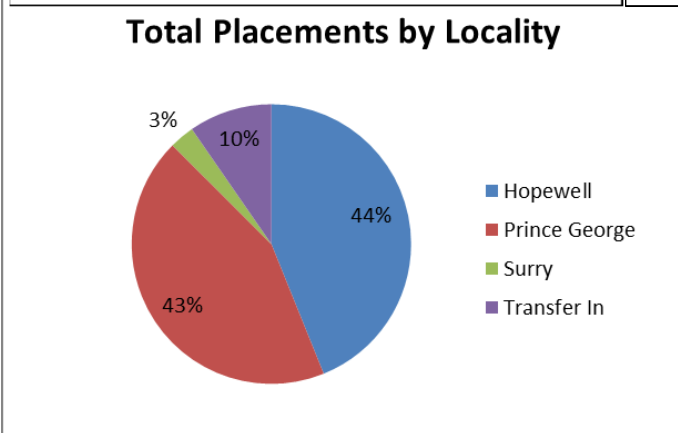
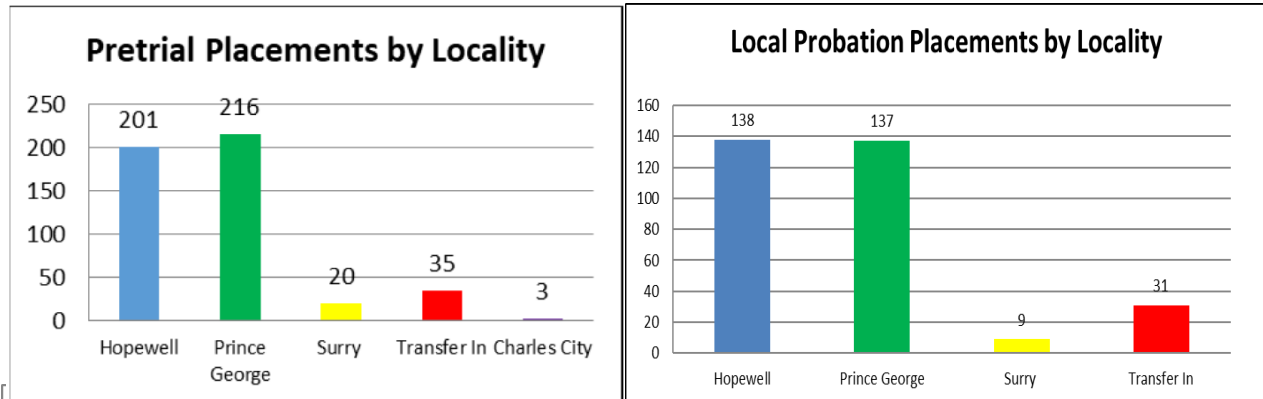
Local Probation Supervision: The Agency is dedicated to providing appropriate post-sentencing alternatives to Prince George, Hopewell, and Surry, in accordance with Virginia State Code 19.2-303.3, for certain offenders with the goal of reducing the incidence of repeat offenders. The program allows the 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

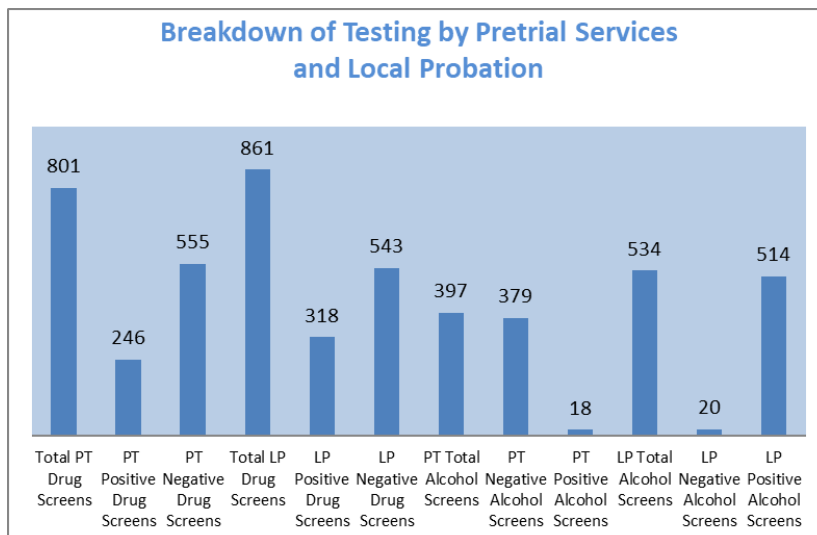
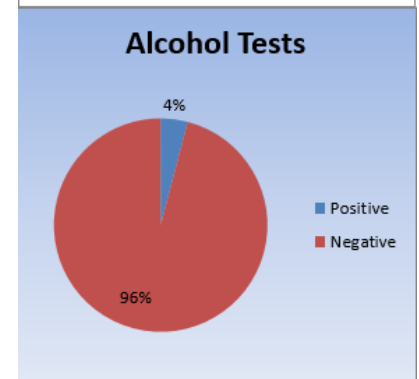
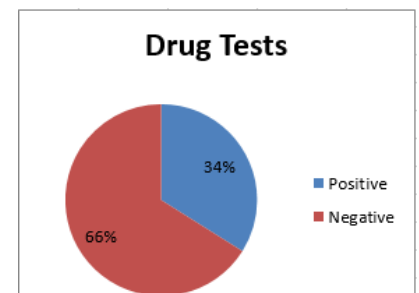
Community Corrections – Riverside Criminal Justice Agency (Continued)

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.

Community Corrections (RCJA) Statistics



Drug and alcohol testing and monitoring is a major component of local probation and pretrial services supervision. All offenders placed on local probation are subject to random drug and alcohol testing. Only defendants ordered by a judicial officer to receive drug and alcohol testing are subject to testing under pretrial supervision. Drug tests – 1,662; Alcohol tests - 931



Litter Reduction Program

Prince George County – Bags Picked Up 2022 = 2,573; January – May 2023 = 1,430

Hopewell City – Bags Picked Up 2022 = 167; January – May 2023 = 72

Community Corrections – Riverside Criminal Justice Agency (Continued)

Revenues:

FUND 217 - COMMUNITY CORRECTIONS							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0217-10-506-8113-00000-000-000-000-316302-	RCC- ELECTRONIC MONITOR	19,857	21,963	10,502	-	-	-
0217-10-506-8113-00000-000-000-000-316304-	SUPERVISION FEES CORR	24,890	17,896	23,908	18,000	18,000	-
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		51,111	39,859	34,410	18,000	18,000	-
0217-10-508-8114-00000-000-000-000-319205-	RCC-LOCALITY FEES	79,166	90,638	84,493	141,968	219,152	77,184
0217-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	-	-	-
0217-10-508-8114-00000-000-000-000-319210-	DRUG COURT	10,720	3,865	-	-	-	-
RECOVERED COSTS		89,886	94,503	84,493	141,968	219,152	77,184
0217-20-601-8203-00000-000-000-000-326210-	COMM CORR PRETRIAL STATE	691,777	688,735	711,632	721,437	751,140	29,703
0217-20-601-8203-00000-000-000-000-326211-	COMMUNITY CORRECTIONS	-	-	-	-	-	-
0217-20-601-8203-00000-000-000-000-326212-	VA DRUG COURT GRANT	87,703	35,477	-	-	-	-
STATE CATEGORICAL AID		779,480	724,212	711,632	721,437	751,140	29,703
0217-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	90,000	25,000	(65,000)
0217-90-901-8207-00000-000-000-000-399100-	TRANSFER FR GEN FUND	57,327	62,986	69,131	141,967	202,295	60,328
TOTAL: ALL NON-REVENUE SOURCES		57,327	62,986	69,131	231,967	227,295	(4,672)
TOTAL COMMUNITY CORRECTIONS		977,805	921,560	899,665	1,113,372	1,215,587	102,215

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Community Corrections (Fund 0217):							
2179	Comm. Corr./Probation	348,811	345,980	419,173	400,250	451,322	51,072
2171	Home Electronic Monitoring	16,084	25,626	17,179	-	-	-
2172	Video Arraignment	-	-	-	-	-	-
2174	Pretrial Program	342,966	342,754	292,458	321,187	299,818	(21,369)
2176	Drug Court	93,020	46,740	-	-	-	-
2178	Comm. Corrections- Local	238,748	252,946	333,736	391,935	464,447	72,512
	Total Community Corrections	1,039,629	1,014,047	1,062,546	1,113,372	1,215,587	102,215

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 FY23/24 are expected to be \$102,215 more than the FY22/23 budget. This increase will be primarily received from participating localities, Prince George, Hopewell and Surry (\$137,512 increase). Fund balance of \$25,000 will be used in FY2024 to provide participating localities a continued one-time reduction in contributions; and this is \$65,000 less than planned fund balance use in FY2023.

The General Assembly's approved "Skinny Budget" provided a five percent pay increase for state-supported social services employees for FY2024, and salary and benefit lines are increased accordingly. Additionally, a local pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages. RCJA employees received the higher of the state approved or local increase, and salary and benefit lines increased accordingly. The Corrections Program Manager was reclassified to a Manager VI (from Manager IV), and the Office Manager was reclassified to a Manager I, Community Corrections Administration.

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

Community Corrections:

Community Corrections - Probation								
Location Code		2179						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0217-03-300-2179-	41100	SAL & WAGE	248,075	248,075	288,078	269,435	299,541	30,106
0217-03-300-2179-	41200	PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2179-	41300	OVERTIME	-	-	-	-	-	-
0217-03-300-2179-	42100	FICA	18,651	18,651	19,494	20,640	22,915	2,275
0217-03-300-2179-	42210	RETIREMENT	33,656	33,676	40,418	44,356	49,244	4,888
0217-03-300-2179-	42300	HOSPITAL/MEDICAL PLANS	37,061	34,616	56,967	54,653	56,446	1,793
0217-03-300-2179-	42400	GROUP LIFE INSURANCE	2,918	2,918	3,628	3,211	4,014	803
0217-03-300-2179-	42500	DISABILITY INSURANCE	-	-	457	552	280	(272)
0217-03-300-2179-	42700	WORKER'S COMPENSATION	800	800	800	800	9,825	9,025
0217-03-300-2179-	43101	PROFESSIONAL SERVICES	3,295	3,478	3,478	3,478	3,478	-
0217-03-300-2179-	45230	TELEPHONE	-	-	-	-	-	-
0217-03-300-2179-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2179-	45541	TRAINING	1,060	288	1,730	2,139	2,139	-
0217-03-300-2179-	46024	DATA PROCESSING SUPPLIES	3,295	3,478	4,123	986	3,440	2,454
0217-03-300-2179-	48101	MACHINERY & EQUIPMENT	-	-	-	-	-	-
			348,811	345,980	419,173	400,250	451,322	51,072

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Community Corrections	Director of Community Corrections	FT	1	1	1	0
Community Corrections	Manager IV, Corrections Program Management	FT	1	1	0	-1
Community Corrections	Manager VI, Corrections Program Management	FT	0	0	1	1
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 (Eliminated in FY2023):

Home Electronic Monitoring								
Location Code	2171							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0217-03-300-2171-	43101	PROFESSIONAL SERVICES	16,084	25,626	17,179	-	-	-
			16,084	25,626	17,179	-	-	-

Pretrial:

Community Corrections - Pretrial								
Location Code	2174							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0217-03-300-2174-	41100	PRETRIAL SAL & WAGE	258,501	258,501	194,775	204,299	192,041	(12,258)
0217-03-300-2174-	41001	PRETRIAL BONUSES	-	-	-	-	-	-
0217-03-300-2174-	41300	PRETRIAL PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2174-	41200	PRETRIAL OVERTIME	-	-	-	-	-	-
0217-03-300-2174-	42100	PRETRIAL FICA	19,049	19,049	15,061	15,629	14,691	(938)
0217-03-300-2174-	42210	PRETRIAL RETIREMENT-VR	30,118	30,118	29,325	33,587	31,572	(2,015)
0217-03-300-2174-	42300	PRETRIAL HOSPITAL/MEDI	25,112	23,932	41,535	43,893	40,594	(3,299)
0217-03-300-2174-	42400	PRETRIAL GROUP LIFE IN	2,726	2,726	2,632	2,431	2,574	143
0217-03-300-2174-	42500	PRETRIAL DISABILITY INSURANCE	600	600	757	828	869	41
0217-03-300-2174-	42700	WORKER'S COMP	-	-	-	-	3,957	3,957
0217-03-300-2174-	43101	PRETRIAL PROF SRVC	3,430	3,440	3,440	3,440	3,440	-
0217-03-300-2174-	43320	PRETRIAL MAINT SVC CONTRACTS	-	-	-	11,500	4,500	(7,000)
0217-03-300-2174-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2174-	45541	PRETRIAL TRAINING	-	1,316	1,493	2,140	2,140	-
0217-03-300-2174-	46024	PRETRIAL DATA PROCESSING	3,430	3,072	3,440	3,440	3,440	-
			342,966	342,754	292,458	321,187	299,818	(21,369)

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	Change
Community Corrections - Pretrial	Pretrial Investigator	FT	1	1	1	0
Community Corrections - Pretrial	Pretrial Officer	FT	3	2	2	0
Community Corrections - Pretrial	Manager I, Community Corrections Administration	FT	0	0	1	1
Community Corrections - Pretrial	Office Manager	FT	1	1	0	-1
			5	4	4	0

Community Corrections – Riverside Criminal Justice Agency (Continued)

Drug Court (Moved to General Fund for FY2022):

Community Corrections - Drug Court								
Location Code		2176						
MOVED TO GENERAL FUND FOR FY2022								
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0217-03-300-2176-	41100	DRUG COURT SALARIES	52,162	22,547	-	-	-	-
0217-03-300-2176-	41200	DRUG COURT OVERTIME	7,410	2,605	-	-	-	-
0217-03-300-2176-	41300	DRUG COURT PART-TIME WAGES	-	65	-	-	-	-
0217-03-300-2176-	42100	DRUG COURT FICA	4,316	1,889	-	-	-	-
0217-03-300-2176-	42210	DRUG COURT RETIREMENT-VR	6,982	3,284	-	-	-	-
0217-03-300-2176-	42300	DRUG COURT HOSPITAL/MEDI	11,170	4,091	-	-	-	-
0217-03-300-2176-	42400	DRUG COURT GROUP LIFE IN	629	295	-	-	-	-
0217-03-300-2176-	42500	DRUG COURT DISABILITY INSURANCE	-	116	-	-	-	-
0217-03-300-2176-	42700	DRUG COURT WORKER'S COMP	578	585	-	-	-	-
0217-03-300-2176-	43101	DRUG COURT PROF SRVC	2,690	1,990	-	-	-	-
0217-03-300-2176-	45230	DRUG COURT TELEPHONE	-	-	-	-	-	-
0217-03-300-2176-	45530	DRUG COURT SUBSISTENCE & LODGING	-	-	-	-	-	-
0217-03-300-2176-	45540	DRUG COURT CONVENTION & E	-	-	-	-	-	-
0217-03-300-2176-	46001	DRUG COURT OFFICE SUPPLIES	757	222	-	-	-	-
0217-03-300-2176-	46002	DRUG COURT FOOD SUPPLIES	398	-	-	-	-	-
0217-03-300-2176-	46004	DRUG COURT DRUG SUPPLIES	5,928	9,000	-	-	-	-
0217-03-300-2176-	46012	DRUG COURT BOOKS & SUBCRIPTIONS	-	-	-	-	-	-
0217-03-300-2176-	46014	DRUG COURT OTHER OPERATING SUP	-	52	-	-	-	-
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	-	-	-	-	-	-
			93,020	46,740	-	-	-	-
THIS PROGRAM WAS MOVED TO THE GENERAL FUND FOR FY2022 - IS NOW 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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0217-03-300-2178-	41100	LOCAL COMM CORR SAL & WAGE	72,457	45,561	124,909	170,390	219,157	48,767
0217-03-300-2178-	41001	LOCAL COMM CORR BONUSES	-	-	-	-	-	-
0217-03-300-2178-	41200	LOCAL COMM CORR OVERTIME	-	45	7,959	-	-	-
0217-03-300-2178-	41300	LOCAL COMM PART-TIME SALARIES	1,502	41,650	26,789	35,830	37,622	1,792
0217-03-300-2178-	41400	LOCAL COMM CAREER DEVELOPMENT	-	-	-	-	-	-
0217-03-300-2178-	42100	LOCAL COMM CORR FICA	7,859	3,680	11,797	15,776	19,644	3,868
0217-03-300-2178-	42210	LOCAL COMM CORR RETIREMENT-VRS	12,357	1,968	18,649	28,012	36,030	8,018
0217-03-300-2178-	42300	LOCAL COMM CORR HOSPITAL/MEDIC	13,897	24,121	32,905	32,610	37,744	5,134
0217-03-300-2178-	42400	LOCAL COMM CORR GROUP LIFE INS	1,561	258	1,674	2,028	2,937	909
0217-03-300-2178-	42500	LOCAL COMM CORR DISABILITY INS	248	685	200	-	-	-
0217-03-300-2178-	42700	LOCAL COMM CORR WORKER'S COMPE	4,227	4,538	4,538	4,600	7,587	2,987
0217-03-300-2178-	43101	LOCAL COMM CORR PROF SRVC	24,475	4,633	26,260	18,519	15,000	(3,519)
0217-03-300-2178-	43320	LOCAL COMM CORR MAINTENANCE SV	566	145	152	600	170	(430)
0217-03-300-2178-	43500	LOCAL COMM CORR PRNTND BINDING	513	503	863	500	600	100
0217-03-300-2178-	43600	LOCAL COMM CORR ADVERTISING	-	-	-	-	-	-
0217-03-300-2178-	43831	LOCAL COMM CORR TUITION/CCJB	331	264	1,003	1,000	1,000	-
0217-03-300-2178-	44200	LOCAL COMM CORR AUTOMOTIVE/MOT	1,148	210	1,550	300	900	600
0217-03-300-2178-	45109	LOCAL COMM CORR E- RCC	8,965	7,523	7,737	10,000	10,000	-
0217-03-300-2178-	45210	LOCAL COMM CORR POSTAL SERVICE	935	990	986	1,000	1,000	-
0217-03-300-2178-	45230	LOCAL COMM CORR TELEPHONE	7,388	7,070	8,716	8,000	9,400	1,400
0217-03-300-2178-	45231	LOCAL COMM CORR PAGERS	-	-	-	-	-	-
0217-03-300-2178-	45234	LOCAL COMM CORR CABLE	-	-	-	1,320	1,425	105
0217-03-300-2178-	45305	LOCAL COMM CORR VEHICLE INSURA	666	666	668	670	670	-
0217-03-300-2178-	45410	LOCAL COMM CORR LEASE/RENT EQU	2,961	2,960	2,960	2,940	2,961	21
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	412	-	974	1,000	1,500	500
0217-03-300-2178-	45540	LOCAL COMM CORR CONVENTION & E	-	-	-	-	-	-
0217-03-300-2178-	46001	LOCAL COMM CORR OFFICE SUPPLIE	4,206	3,723	3,353	4,400	4,400	-
0217-03-300-2178-	46002	COMM CORRECTS FOOD SUPPLIES	1,391	-	-	200	200	-
0217-03-300-2178-	46004	LOCAL COMM CORR MEDICAL & LABO	27,210	17,862	16,270	20,000	12,000	(8,000)
0217-03-300-2178-	46008	LOCAL COMM CORR VEHICLE & EQUI	993	1,280	2,039	2,000	2,100	100
0217-03-300-2178-	46014	LOCAL COMM CORR OTHER OPERATIN	150	452	649	840	1,000	160
0217-03-300-2178-	46024	LOCAL COMM DATA PROCESSING	-	660	157	-	-	-
0217-03-300-2178-	48105	LOCAL COMM MOTOR VEHICLES	-	-	-	-	-	-
0217-03-300-2178-	48101	LOCAL COMM MACHINERY & EQUIP	12,930	20,861	578	-	-	-
0217-03-300-2178-	48102	LOCAL COMM FURNITURE/FIXTURES	-	31,236	-	-	10,000	10,000
			238,748	252,946	333,736	391,935	464,447	72,512

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 provides. Most classes are free of charge.

Revenues:

FUND 218 - ADULT EDUCATION							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0218-10-506-8113-00000-000-000-000-316881-	SPACE-ADULT BASIC ED	31,751	31,880	31,880	32,295	32,296	1
0218-10-506-8113-00000-000-000-000-316882-	WORKPLACE	69,084	34,586	44,088	144,000	144,000	-
0218-10-506-8113-00000-000-000-000-316883-	CONTRACT FEES/ADMIN	5,393	3,750	3,625	210,993	202,550	(8,443)
CHARGES FOR SERVICES		106,228	70,216	79,593	387,288	378,845	(8,443)
0218-20-601-8203-00000-000-000-000-324090-	REGIONAL COORDINATOR	89,679	77,478	77,478	77,478	77,478	(0)
0218-20-601-8203-00000-000-000-000-324091-	REGIONAL SPECIALIST	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324092-	REG GENERAL ADULT EDUCAT	37,151	36,138	36,138	36,138	36,138	(0)
0218-20-601-8203-00000-000-000-000-324093-	RACE TO GED	75,174	72,708	72,708	72,708	72,708	-
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)	49,843	50,000	35,000	35,000	15,061	(19,939)
0218-30-601-0000-00000-000-000-000-333801-	SPACE- ADULT BASIC ED-FED	320,867	369,872	417,292	366,103	414,547	48,444
OTHER CATEGORICAL AID		572,713	606,196	638,615	587,427	615,932	28,505
TOTAL ADULT EDUCATION		678,941	676,411	718,208	974,715	994,777	20,062

Expenditures:

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Adult Education (Fund 0218):							
2180	General Adult Education	119,332	121,644	125,794	159,046	159,046	-
2182	General Adult Education	39,436	35,727	36,136	51,000	51,000	-
2183	Space-Adult Education	366,249	389,313	428,012	468,469	508,469	40,000
2184	RACE to GED	54,817	57,979	55,614	96,200	96,200	-
2185	Workplace	64,288	32,216	40,534	165,000	165,000	-
2187	Plugged in Virginia Grant (PIVA)	36,605	43,513	30,407	35,000	15,061	(19,939)
	Total Adult Education	680,726	680,393	716,497	974,715	994,777	20,062

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	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2180-	41102	REG PROG MGR COORDINATOR	85,653	87,253	90,896	95,000	95,000	-
0218-06-201-2180-	41103	REG PROG MGR CLERICAL	-	-	-	-	-	-
0218-06-201-2180-	42100	REG PROG MGR FICA	6,326	6,470	6,812	12,000	12,000	-
0218-06-201-2180-	42210	REG PROG MGR RETIREMENT-VR3	13,430	14,235	15,107	20,000	20,000	-
0218-06-201-2180-	42300	REG PROG MGR HOSPITAL/MEDIC	7,947	7,863	8,359	12,000	12,000	-
0218-06-201-2180-	42400	REG PROG MGR GROUP LIFE INSU	1,122	1,148	1,218	4,000	4,000	-
0218-06-201-2180-	42700	REG PROG MGR WORKER'S COMF	-	-	-	-	-	-
0218-06-201-2180-	42750	REG PROG MGR RETIREE HEALTH	1,028	1,036	1,100	2,000	2,000	-
0218-06-201-2180-	43311	REG PROG MGR CONTRACT FEES	3,826	3,639	2,302	14,046	14,046	-
0218-06-201-2180-	45420	REG PROG MGR LEASE/RENT	-	-	-	-	-	-
0218-06-201-2180-	45551	REG PROG MGR TRAVEL	-	-	-	-	-	-
			119,332	121,644	125,794	159,046	159,046	-

General Adult Education (2182):

Reg/Gen Adult								
Location Code		2182						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2182	41300	GEN ADULT ED PART-TIME SALARI	36,649	33,209	33,580	45,000	45,000	-
0218-06-201-2182	42100	GEN ADULT ED FICA	2,786	2,518	2,556	5,000	5,000	-
0218-06-201-2182	42700	GEN ADULT ED WORKER'S COMPE	-	-	-	1,000	1,000	-
0218-06-201-2182	45230	TELEPHONE	-	-	-	-	-	-
			39,436	35,727	36,136	51,000	51,000	-

Adult Education (Continued)

SPACE – Adult Education (2183):

Space Adult Ed								
Location Code		2183						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2183-	41100	SPACE AD ED SAL & WAGE	30,012	24,009	25,598	48,000	49,850	1,850
0218-06-201-2183-	41102	COORDINATOR	-	2,700	-	-	-	-
0218-06-201-2183-	41103	CLERICAL	45,912	45,912	53,019	53,000	53,000	-
0218-06-201-2183-	41300	SPACE AD ED PART-TIME SALARIES	145,847	191,122	194,312	200,000	235,300	35,300
0218-06-201-2183-	42100	SPACE AD EDFICA	16,806	20,041	20,729	24,000	26,850	2,850
0218-06-201-2183-	42210	SPACE RETIREMENT	7,199	7,631	8,812	14,569	14,569	0
0218-06-201-2183-	42220	SPACE RETIREMENT HYBRID	5,176	3,990	4,254	8,000	8,000	-
0218-06-201-2183-	42300	SPACE HOSPITAL/MEDICAL PLANS	7,947	7,863	8,359	12,000	12,000	-
0218-06-201-2183-	42400	GROUP LIFE INSURANCE	1,034	937	1,053	2,500	2,500	-
0218-06-201-2183-	42500	DISABILITY INSURANCE	80	57	61	300	300	-
0218-06-201-2183-	42600	SPACE AD ED UNEMPLOYMENT	4,257	3,409	572	3,000	3,000	-
0218-06-201-2183-	42700	SPACE AD WORKER'S COMPENSA	-	-	-	2,000	2,000	-
0218-06-201-2183-	42750	SPACE RETIREE HCC	947	846	951	3,000	3,000	-
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	4,515	3,767	2,641	7,000	7,000	-
0218-06-201-2183-	45420	LEASE/RENT OF BUILDING	24,693	23,084	18,947	33,000	33,000	-
0218-06-201-2183-	45551	TRAVEL - REGIONAL	6,059	345	1,388	7,000	7,000	-
0218-06-201-2183-	46051	SUPPLIES	55,664	43,499	77,216	41,000	41,000	-
			366,249	389,313	428,012	468,469	508,469	40,000

RACE to GED (2184):

RACE to GED								
Location Code		2184						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2184-	41100	RACE SAL & WAGE	3,001	12,505	12,799	20,000	20,000	-
0218-06-201-2184-	41300	RACE TO GED PART-TIME SALARIES	34,127	31,434	29,115	50,000	50,000	-
0218-06-201-2184-	42100	RACE TO GED FICA	2,834	3,336	3,191	6,000	6,000	-
0218-06-201-2184-	42210	RACE RETIREMENT-VRS	-	-	-	3,000	3,000	-
0218-06-201-2184-	42220	RACE RETIREMENT-VRS HYBRID	471	1,995	2,127	2,000	2,000	-
0218-06-201-2184-	42300	RACE RETIREMENT-HEALTH INS	-	-	-	1,000	1,000	-
0218-06-201-2184-	42400	RACE AD ED GROUP LIFE INS	39	161	172	1,000	1,000	-
0218-06-201-2184-	42500	RACE AD ED DISABILITY INS	7	29	30	1,200	1,200	-
0218-06-201-2184-	42700	RACE AD ED WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2184-	42750	RETIREE HEALTH CARE CREDIT	36	145	155	1,000	1,000	-
0218-06-201-2184-	45551	RACE TRAVEL-REGIONAL	870	441	606	2,000	2,000	-
0218-06-201-2184-	46014	RACE TO GED OTHER OPERATING	13,431	7,934	7,420	9,000	9,000	-
			54,817	57,979	55,614	96,200	96,200	-

Adult Education (Continued)

Workplace (2185):

Workplace								
Location Code	2185							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2185-	41300	WORKPLACE PART-TIME SALARIE	59,719	29,927	37,654	145,000	145,000	-
0218-06-201-2185-	42100	WORKPLACE FICA	4,568	2,289	2,881	14,000	14,000	-
0218-06-201-2185-	42700	WORKPLACE WORKER'S COMPEN	-	-	-	2,000	2,000	-
0218-06-201-2185-	46001	WORKPLACE OFFICE SUPPLIES	-	-	-	4,000	4,000	-
			64,288	32,216	40,534	165,000	165,000	-

Plugged in Virginia (PIVA) (2187):

PLUGGED IN VIRGINIA (PIVA)								
Location Code	2187							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0218-06-201-2187-	41100	SALARIES AND WAGES	-	-	-	-	-	-
0218-06-201-2187-	41300	PART-TIME WAGES	32,391	39,165	27,380	31,660	14,052	(17,608)
0218-06-201-2187-	42100	PIVA FICA	2,478	2,996	2,095	2,408	1,009	(1,399)
0218-06-201-2187-	45551	PIVA TRAVEL	804	114	205	86	-	(86)
0218-06-201-2187-	46001	PIVA OFFICE SUPPLIES	932	1,238	726	846	-	(846)
			36,605	43,513	30,407	35,000	15,061	(19,939)

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 FY2024, 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, FY2021 Meals Tax revenues totaled \$1,398,937 which exceeded our budgeted \$1,040,000 amount thanks to conservative budgeting practices. Meals Tax revenues for the FY23/24 budget are estimated at \$1,700,000 which is \$300,000 higher than the budgeted FY22/23 amount. A 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 opened during FY2022 as did Primo's Mexican Family Restaurant. We examine prior year collections to estimate revenues, along with current year collection trends. Additionally, we consider new restaurant development and economic conditions.

Revenues:

FUND 215 - ECONOMIC DEVELOPMENT							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0215-10-502-8108-00000-000-000-312111-	MEALS TAX	1,188,368	1,398,936.67	1,695,898	1,400,000	1,700,000	300,000
OTHER LOCAL TAXES		1,188,368	1,398,937	1,695,898	1,400,000	1,700,000	300,000
0215-20-601-8203-00000-000-000-326050-	GOVERNORS OPPORTUNITY FD	200,000	-	-	-	-	-
0215-20-601-8205-00000-000-000-323105-	DHCD IRF GRANT			8,200	-	-	-
STATE CATEGORICAL AID		200,000	-	8,200	-	-	-
0215-90-901-8207-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-399199	TRANS FR CAP PROJECTS	-	10,172	-	-	-	-
FUND BALANCE AND TRANSFERS		-	10,172	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT		1,388,368	1,409,109	1,704,098	1,400,000	1,700,000	300,000

Economic Development (Continued)

Expenditures:

Economic Development								
Location Code		2151						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0215-08-301-2151-	41100	ECON DEV SAL & WAGE	238,796	232,954	234,563	215,390	300,614	85,225
0215-08-301-2151-	41001	ECON DEV BONUSES				1,613	-	(1,613)
0215-08-301-2151-	41300	ECON DEV PART-TIME WAGES	4,433	-	-	-	-	-
0215-08-301-2151-	42100	ECON DEV FICA	17,493	16,670	17,044	16,601	22,997	6,396
0215-08-301-2151-	42210	ECON DEV RETIREMENT-VRS	33,858	32,669	31,384	35,410	49,421	14,011
0215-08-301-2151-	42300	ECON DEV HOSPITAL/MEDICAL PLAN	29,562	24,261	19,546	26,904	44,515	17,611
0215-08-301-2151-	42400	ECON DEV GROUP LIFE INSURANCE	3,048	2,932	2,827	2,886	4,028	1,142
0215-08-301-2151-	42500	ECON DEV DISABILITY INSURANCE	-	98	298	862	627	(236)
0215-08-301-2151-	42700	ECON DEV WORKER'S COMPENSATION	297	299	315	195	210	15
0215-08-301-2151-	43101	ECON DEV PROF SRVC	5,075	940	163,245	100,000	100,000	-
0215-08-301-2151-	43111	DHCD IRF GRANT SERVICES	-	-	8,200	-	-	-
0215-08-301-2151-	43320	MAINT SVC CONTRACTS	6,757	6,757	7,599	10,932	7,599	(3,333)
0215-08-301-2151-	43600	ECON DEV ADVERTISING	1,253	-	4,340	5,000	5,000	-
0215-08-301-2151-	44200	ECON DEV AUTOMOTIVE/MOTOR POOL	-	-	264	500	500	-
0215-08-301-2151-	45210	ECON DEV POSTAL SERVICE	76	106	11	500	500	-
0215-08-301-2151-	45230	ECON DEV TELEPHONE	2,941	2,671	3,545	3,000	3,000	-
0215-08-301-2151-	45305	ECON DEV VEHICLE INSURANCE	428	427	427	428	428	-
0215-08-301-2151-	45410	ECON DEV LEASE/RENT EQUIPMENT	559	-	-	3,000	3,000	-
0215-08-301-2151-	45530	SUBSISTENCE & LODGING	3,403	56	1,335	5,000	5,000	-
0215-08-301-2151-	45540	ECON DEV CONVENTION & EDUCATION	16,864	2,495	26,686	50,000	80,000	30,000
0215-08-301-2151-	45552	ECON DEV COF GRANT REIMB		200,000	-	-	-	-
0215-08-301-2151-	45600	ECON DEV COUNTY CONTRIBUTIONS	51,830	129,039	58,445	77,501	169,479	91,978
0215-08-301-2151-	45660	MACHINERY & TOOLS TAX REBATES	216,630	112,394	94,435	-	297,000	297,000
0215-08-301-2151-	45661	TOURISM ZONE REBATES (SALES/MEAL TAX)	-	-	-	30,000	30,000	-
0215-08-301-2151-	45670	ECON DEV TRANSFER TO IDA - GRANT	-	-	-	-	-	-
0215-08-301-2151-	45810	ECON DEV DUES AND MEMBERSHIPS	24,741	24,975	25,031	25,228	25,228	-
0215-08-301-2151-	46001	ECON DEV OFFICE SUPPLIES	1,613	179	2,190	1,500	1,500	-
0215-08-301-2151-	46002	ECON DEV FOOD SUPPLIES	556	-	1,379	500	500	-
0215-08-301-2151-	46008	ECON DEV VEHICLE & EQUIP. FUEL	-	-	564	210	600	390
0215-08-301-2151-	46009	VEHICLE & EQUIP. SUPPLIES	10	-	-	100	200	100
0215-08-301-2151-	46012	BOOKS & SUBSCRIPTIONS	199	-	-	-	150	150
0215-08-301-2151-	48107	REPLACE INFO TECH EQUIPMENT	16	-	-	-	-	-
0215-08-301-2151-	48108	BROADBAND	-	10,172	-	-	100,000	100,000
0215-08-301-2151-	48150	LAND ACQUISITION	-	-	347,085	-	-	-
0215-08-301-2151-	48205	NEW MOTOR VEHICLE	-	-	30,396	-	-	-
0215-08-301-2151-	49173	TRANS TO DEBT SERVICE	385,916	486,119	355,407	358,275	355,300	(2,975)
0215-08-301-2151-	49199	CONTINGENCIES	12,031	400	3,253	428,466	92,603	(335,863)
			1,058,385	1,286,614	1,439,812	1,400,000	1,700,000	300,000

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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

Economic Development (Continued)

FY2024 Budget Notes: For FY2024, Tax revenue fully supports anticipated Machinery & Tools Tax rebates for FY2023 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 \$300,000 for FY2024. Increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2024. Non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. Additionally, a new Public Information Officer position was added during FY2023, and the full year impact of that added position is reflected in the FY2024 budget. The Public Information Officer is shown in the County Administration position chart (see General Fund Budget). The County has budgeted \$100,000 for FY2023, to provide a VATI grant local match to expand broadband throughout the County. An increase of over \$77,000 is also budgeted for the Gateway Region contribution for regional growth projects. We expect Machinery & Tools tax rebates of approximately \$297,000 for FY2024.

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.

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 significant recovery since FY2020, and we have been able to increase revenue projections for the fourth consecutive year. FY2024 budgeted Lodging Tax revenues are being increased to \$800,000 within the Tourism Fund, an increase of \$157,143 over FY2023. 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. FY2021 and FY2022 actual collections were \$645,794 and \$880,469 respectively. FY2023 and FY2024 lodging tax revenue have been conservatively budgeted.

Tourism (Continued)

Revenues:

FUND 213 - TOURISM							
0213							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0213-10-502-8108-00000-000-000-312010- OTHER LOCAL TAXES	LOCAL LODGING TAX	344,405	645,794	880,469	642,857	800,000	157,143
		344,405	645,794	880,469	642,857	800,000	157,143
0213-10-507-8112-00000-000-000-316215- REVENUES FROM USE OF PROPERTY	SPORTS TOURISM TOURNAMENT FEES	-	-	12,887	-	-	-
		-	-	12,887	-	-	-
0213-10-507-8115-00000-000-000-318903 MISCELLANEOUS	GIFTS & DONATIONS	-	-	24,928	-	-	-
		-	-	24,928	-	-	-
0213-30-601-8305-00000-000-000-330401 0213-30-601-8305-00000-000-000-330402 0213-30-601-8305-00000-000-000-330403 FEDERAL GRANTS	VTC ARPA TRSM RECOVERY FUNDS VTC ARPA TOP GUN FALL NATIONALS VTC ARPA TOP GUN SUMMER WRLD SERIES	-	-	-	-	-	-
		-	-	-	-	-	-
0213-40-900-8208-00000-000-000-399999- FUND BALANCE AND TRANSFERS	FUND BALANCE	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL TOURISM FUND		344,405	645,794	918,284	642,857	800,000	157,143

Expenditures:

Tourism Initiatives								
Location Code		2131						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0213-08-301-2131-	41300	TOURISM PART-TIME SAL & WAGE	19,388	60	3,773	20,000	20,000	-
0213-08-301-2131-	41100	TOURISM SALARIES	-	3,419	12,666	11,288	23,371	12,083
0213-08-301-2131-	41001	TOURISM BONUSES	-	-	-	51	-	(51)
0213-08-301-2131-	41200	TOURISM OVERTIME	-	-	18,325	5,000	5,000	-
0213-08-301-2131-	42100	TOURISM FICA	1,483	241	2,402	2,780	3,700	920
0213-08-301-2131-	42210	TOURISM RETIREMENT	-	477	1,438	1,856	3,842	1,986
0213-08-301-2131-	42300	TOURISM HEALTH INSURANCE	-	526	953	978	2,441	1,463
0213-08-301-2131-	42400	TOURISM GROUP LIFE INSURANCE	-	43	129	151	313	162
0213-08-301-2131-	42500	TOURISM DISABILITY INSURANCE	-	4	4	-	-	-
0213-08-301-2131-	42700	TOURISM WORKERS COMP INSURANCE	-	-	-	880	778	(102)
0213-08-301-2131-	43101	PROFESSIONAL SERVICES	27	-	-	5,000	44,250	39,250
0213-08-301-2131-	43320	MAINTENANCE SVC CONTRACTS	4,750	3,900	4,050	4,750	4,750	-
0213-08-301-2131-	43600	ADVERTISING	1,600	-	1,362	10,000	10,000	-
0213-08-301-2131-	45540	TOURISM CONVENTION & EDUCATION	(417)	-	-	5,000	5,000	-
0213-08-301-2131-	45600	FOLAR CONTRIBUTION	-	-	9,000	10,000	12,865	2,865
0213-08-301-2131-	45640	PETERSBURG AREA TOURISM	38,500	38,500	38,500	100,000	100,000	-
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	25,830	48,435	66,035	48,214	60,000	11,786
0213-08-301-2131-	45649	FOUNDERS DAY	-	-	-	-	3,000	3,000
0213-08-301-2131-	45650	KAYAK RENTAL ANNUAL FEE	-	-	-	-	2,800	2,800
0213-08-301-2131-	45651	CZECH/SLOVAK FESTIVAL	-	-	-	3,000	4,000	1,000
0213-08-301-2131-	45652	BALL TOURNAMENTS	173,713	98,700	67,964	90,000	95,000	5,000
0213-08-301-2131-	45653	FIRE/EMS MUSEUM	-	-	-	-	-	-
0213-08-301-2131-	45654	CIVIL WAR TRAILS	-	-	-	600	600	-
0213-08-301-2131-	45655	SPORTS TOURISM EXPENDITURES	-	-	7,740	-	-	-
0213-08-301-2131-	45656	FIVE & DIME JOINT MARKETING	-	-	-	-	1,500	1,500
0213-08-301-2131-	46001	OFFICE SUPPLIES	38	-	-	100	100	-
0213-08-301-2131-	46014	OPERATING SUPPLIES	1,162	(103)	-	100	-	(100)
0213-08-301-2131-	46007	EXT 45 O&M	13,801	4,575	3,972	40,000	20,000	(20,000)
0213-08-301-2131-	46096	WELCOME SIGN EXPENDITURES	-	-	-	-	10,000	10,000
0213-08-301-2131-	48131	PARK & PLAYGROUND EQUIP	-	-	-	-	-	-
0213-08-301-2131-	49177	TRANS TO UTILITIES	149,490	149,315	149,410	-	135,000	135,000
0213-08-301-2131-	49199	CONTINGENCIES	70,249	16,376	5,422	236,669	185,250	(51,419)
			546,054	410,906	439,584	642,857	800,000	157,143

Tourism (Continued)

FY2024 Budget Notes – Tourism: The adopted FY2024 Tourism budget is \$157,143 more than the adopted FY2023 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 to \$60,000 accordingly. The Tourism budget covers a portion of the salary and benefits for Recreation staff whose duties include Sports Tourism management. For FY2024, a \$135,000 Tourism “Transfer to Utilities” is budgeted to pay for Exit 45 / Route 301 water system improvements. An increase has been incorporated for FY2024 to conduct an Exit 45 Master Plan.

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							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0220-10-506-2121-00000-000-000-312011- OTHER LOCAL TAXES	STORMWATER FEE	477,565	473,233	477,825	490,000	480,000	(10,000)
		477,565	473,233	477,825	490,000	480,000	(10,000)
0220-10-506-8104-00000-000-000-311601- PENALTIES & INTEREST STORMWATER	PENALTY STORMWATER	-	-	-	-	-	-
	INTEREST STORMWATER	169	914	1,680	-	-	-
		169	914	1,680	-	-	-
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		2,577,734	474,147	479,505	490,000	480,000	(10,000)

Stormwater (Continued)

Expenditures:

Stormwater Fee								
Location Code		2121						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0220-04-104-2121-	41100	STORMWATER FUND SALARIES	40,000	40,000	40,000	-	13,658	13,658
0220-04-104-2121-	42100	STORMWATER FICA	3,060	3,060	3,060	-	1,045	1,045
0220-04-104-2121-	42210	STORMWATER VRS					2,245	2,245
0220-04-104-2121-	42300	STORMWATER HEALTH INSUR					4,332	4,332
0220-04-104-2121-	42400	STORMWATER GTL INSUR					183	183
0220-04-104-2121-	42500	STORMWATER DISABILITY INSUR					-	-
0220-04-104-2121-	42700	STORMWATER WORKERS COMP					285	285
0220-04-104-2121-	43500	PRINTING AND BINDING	-	-	-	-		-
0220-04-104-2121-	48130	IMPROVEMENT TO SITES	17,990	-	41,235	-		-
0220-04-104-2121-	49173	TRANSFER TO DEBT SERVICE	440,990	451,818	441,229	441,800	441,800	-
0220-04-104-2121-	49199	CONTINGENCY	-	-	-	48,200	16,452	(31,748)
			502,040	494,878	525,524	490,000	480,000	(10,000)

Capital Expenditures are not shown. Since the Stormwater program began in 2014, hundreds of projects and complaints have been resolved or completed. At June 30, 2022 capital expenditures of nearly \$2.6 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							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0960-10-507-8115-00000-000-000-318901-	SPECIAL WELFARE	14,170	7,845	10,949	15,000	15,000	-
0960-10-507-8115-00000-000-000-318910-	SENIOR TASK FORCE DONATION	-	-	100			-
0960-10-509-8205-00000-000-000-319502-	JOHN RANDOLPH FOUND GRANT			-			-
0960-30-601-8305-00000-000-000-333865-	EMERGENCY FOOD & SHELTER GRANT	-	3,203	8,353			-
0960-30-601-8305-00000-000-000-333866-	UNITED WAY SHELTER GRANT 22			4,567			-
0960-90-901-8207-00000-000-000-399100-	TRANSFER FROM GENERAL FUND			4,200			-
0960-90-901-8207-00000-000-000-399999-	SW FUND BALANCE	-	-	-			-
MISCELLANEOUS		14,170	11,048	28,169	15,000	15,000	-
TOTAL SPECIAL WELFARE FUND		14,170	11,048	28,169	15,000	15,000	-

Expenditures:

Special Social Services								
Location Code		9000						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0960-05-113-9000-	45730	SPECIAL SOCIAL SVS EXP	7,245	12,363	5,437	15,000	15,000	-
0960-05-113-9000-	45795	SW UWAY EMERGENCY FOOD & S	-	-	3,203	-		-
			7,245	12,363	8,641	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:

Special Revenue Fund Balance					
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
Fund Balance 6/30/2021	306,175	1,025,205	324,014	2,275,035	3,930,429
Fund Balance 6/30/2022	143,295	1,289,491	802,714	2,187,950	4,423,450
Restricted Fund Balance (If Any)	-	-	-	-	-
Unrestricted Fund Balance 6/30/2022	143,295	1,289,491	802,714	2,187,950	4,423,450
*Excludes Asset Forfeiture Fund, which is not part of budget document					
Use of Fund Balance FY2023					
Budgeted Use of Fund Balance	90,000				90,000
Approved for Fire/EMS Museum (Transfer to Regional Heritage Center)			100,000		100,000
Approved for Capital Pickleball Court Upgrades			284,338		284,338
Approved for Capital Scott Park Road Improvements			311,230		311,230
Purchase Order Re-Appropriation FY22 to FY23		18,178	82,693		100,870
Total Use of Fund Balance FY2023	90,000	18,178	778,260	-	886,438
Estimated Revenues over Expenditures FY2023	-	380,000	35,000	16,000	431,000
Estimated Unrestricted Fund Balance 6/30/2023	53,295	1,669,491	59,454	2,203,950	3,986,190
Planned Use of Fund Balance FY2024	25,000	-	-	-	25,000
Estimated Unrestricted Fund Balance 6/30/2024	28,295	1,669,491	59,454	2,203,950	3,961,190

The County's Special Revenue Funds all carried a positive fund balance for the fiscal year ended June 30, 2022, the last period for which an audit has been completed as of budget publication date. A brief overview of each fund follows.

Fund Balance Overview of Special Revenue Funds (Continued)

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 staffing vacancies. For fiscal years 2020 through 2024, 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 \$1,669,491 is estimated at June 30, 2023. 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. In FY2022 the County approved use of \$353,000 in Economic Development Fund, Fund Balance to purchase the Continental Motel. Following closing, this establishment was demolished and the County is preparing a marketing plan for the property to expand economic development opportunities. No significant Economic Development Fund Balance commitments were made during FY2023.

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 since FY2020, and the outlook continues to improve. The Tourism Fund, Fund Balance increased from \$324,014 in FY2021 to \$802,714 in FY2022. Over \$595,000 in commitments of Tourism Fund, Fund Balance were made during FY2023 for sports tourism initiatives, and a \$100,000 contribution was made to the Regional Heritage Center to finance a portion of a Fire/EMS Museum.

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 \$2,275,035 on June 30, 2021 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 Gregg-Adams, 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 FY2023-2024 Adopted School Budget can be viewed the Prince George County Public Schools website. See

<https://www.pgs.k12.va.us/apps/pages/budget>

Call 804-733-2700 for more information.

School Revenues:

ACCOUNT	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
FUND 500: SCHOOL OPERATING	64,097,924	67,274,703	71,496,207	78,875,709	78,386,117	(489,592)
FUND 510: FEDERAL PROGRAMS / TITLE I	2,246,713	2,531,142	3,774,685	8,118,589	4,833,513	(3,285,076)
FUND 520: SCHOOL TEXTBOOK	622,013	643,280	644,824	787,000	787,000	-
FUND 540: SCHOOL CAFETERIA	2,870,868	2,546,599	4,949,613	3,369,036	3,774,199	405,163
SCHOOL REVENUE TOTALS	69,837,517	72,995,724	80,865,329	91,150,334	87,780,829	(3,369,505)

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

School Expenditures:

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
School Operations (Fund 0500):							
6000-6003	Instruction	45,702,148	46,951,794	49,044,176	53,146,140	55,795,029	2,648,889
6005 & 6006	School Administration, Attendance & Health	3,301,787	3,905,442	4,482,443	4,499,821	4,748,047	248,226
6007	Transportation	4,447,535	4,292,025	4,864,182	5,114,947	5,318,954	204,007
6008	Operation & Maintenance	6,238,038	6,039,102	6,642,869	6,689,920	6,873,843	183,923
6009	Technology	3,223,679	4,101,269	2,824,683	3,534,769	3,066,169	(468,600)
6010	Capital Outlay	564,737	1,418,070	3,043,174	4,220,402	1,508,828	(2,711,574)
6011	School Contingencies	-	-	-	1,075,031	384,708	(690,323)
6013	Transfer to County - General Fund (CSA Local Match)	620,000	567,000	594,679	594,679	690,539	95,860
	Total School Operations	64,097,924	67,274,703	71,496,207	78,875,709	78,386,117	(489,592)
School - Federal Programs (formerly Title 1) Fund 0510:							
516112	Federal Programs / Title I	2,246,713	2,531,142	3,774,685	8,118,589	4,833,513	(3,285,076)
	Total Federal Programs / Title 1	2,246,713	2,531,142	3,774,685	8,118,589	4,833,513	(3,285,076)
This fund includes ALL FEDERAL Programs excluding Impact Aid & JROTC federal activity.							
School - Textbook Funds (Newly Established in FY2017) Fund 0520:							
0520	Textbook Fund	983,039	981,368	517,417	787,000	787,000	-
	Total Textbook Funds	983,039	981,368	517,417	787,000	787,000	-
School Cafeteria (Fund 0540):							
546419	Cafeteria Operations	3,112,786	2,789,085	4,061,762	3,369,036	3,774,199	405,163
	Total School Cafeteria	3,112,786	2,789,085	4,061,762	3,369,036	3,774,199	405,163
	SCHOOL OPERATING	64,097,924	67,274,703	71,496,207	78,875,709	78,386,117	(489,592)
	SCHOOL GRANTS	2,246,713	2,531,142	3,774,685	8,118,589	4,833,513	(3,285,076)
	SCHOOL TEXTBOOK FUND	983,039	981,368	517,417	787,000	787,000	-
	SCHOOL NUTRITION FUND	3,112,786	2,789,085	4,061,762	3,369,036	3,774,199	405,163
	TOTAL SCHOOL	70,440,461	73,576,297	79,850,070	91,150,334	87,780,829	(3,369,505)

Detailed revenues and expenditures are available on the school web-site at the following link.

<https://www.pgs.k12.va.us/apps/pages/budget>

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 limited debt capacity, the Board has suspended the formal CIP process for Fiscal Years 2022 through 2024. Readers can refer to the adopted FY2022 budget document for information on debt capacity and future capital projects. At the time of FY2022, budget adoption, there were no plans to issue General Fund-supported debt until FY2027. The FY2022 adopted budget, with CIP documents, can be found on the County's Finance Department website under documents and reports.

[https://cms1files.revize.com/princegeorgeva/COMBINED%20DOCUMENT%202022%20ADOPTED%20BUDGET%20\(with%20bookmarks\).pdf](https://cms1files.revize.com/princegeorgeva/COMBINED%20DOCUMENT%202022%20ADOPTED%20BUDGET%20(with%20bookmarks).pdf)

The County is currently engaged in a **Courtroom Renovation**, scheduled to begin in September of 2023, and has opted to use accumulated fund balance to “cash fund” this project. The adopted budget does not contain any new capital projects that require debt issuance to be repaid by the General Fund. Improvements at **Jefferson Park Fire (Station 5) and electrical upgrades at the Prince George Emergency Crew building (Station 8)** are in progress using repurposed Series 2019 bond proceeds originally borrowed to construct a new Jefferson Park Fire Station.

Several smaller projects are being considered, with recommendations for pay-as-you-go funding (additional **Convenience Station** {General Fund} and **Scott Park Road and Parking Lot Paving** {Tourism Fund}).

The adopted FY2024 budget reflects a \$450,000 general fund transfer to the Capital Improvement Fund to purchase **County and public safety vehicles**. The County will not issue debt for these purchases as in prior years. The FY2024 introduced budget contained a \$543,374 general fund transfer to the Capital Improvement Fund to purchase **school buses** that was shifted to a transfer for school operations in the FY2024 adopted budget to assist in providing school employees with a 5% pay increase. If final FY2024 General Assembly actions provide additional state funding for schools, the County and School Division hope to restore the transfer for bus purchases through a budget amendment.

The FY2024 budget reflects a \$314,502 general fund transfer to the Capital Improvement Fund to purchase **Fuel Focus**, an integrated vehicle fuel and operational management system. The County will use \$100,000 in Local Assistance and Tribal Consistency Funds (LATFC) to offset a portion of the total cost of this purchase, estimated at \$414,502.

The Prince George County Board of Supervisors has committed \$0.03 of Real Estate Tax revenue to purchase **Fire and EMS Apparatus and Equipment** through County ordinances §74-4 (Apparatus - \$0.02) and §74-6 (Equipment - \$0.01). The equivalent of \$0.03 is used to repay debt for apparatus and equipment purchases and to make General Fund transfers to the Capital Fund for purchases. One cent of real estate tax revenue is estimated at \$370,000 for FY2024, and the equivalent of \$1,110,000 is devoted to debt repayment and capital transfers for FY2024.

Transfer Type	Description	Amount
Debt Fund	Fall 2019 Bonds* for Apparatus purchases (principal and interest)	\$473,075
Debt Fund	March 2022 Bonds for Self-Contained Breathing Apparatus purchases (principal and interest) – Estimated closing in progress	\$ 84,449
Capital Fund	Apparatus Account	\$266,925
Capital Fund	Equipment Account	\$285,551
	TOTAL	\$1,110,000

*Refunded in December 2020 to obtain lower interest rate

\$260,000 is included within the General Services Budget to continue maintenance projects for County Buildings.

Utility Capital Projects

The County's adopted FY2024 Utility adopted budget calls for the completion of **Route 301 / Exit 45 Water System Improvements** estimated at **\$1.5M**. Year 1 of the debt service payment for this project is included in the adopted FY2024 Utilities budget at \$134,912, and is supported by a transfer from the Tourism Fund to the Utility Fund.

The County's adopted FY2023 Utility budget called for completion of several capital projects outlined below. These projects will remain in progress or in design in FY2024. A re-appropriation from FY2023 to FY2024 may be required for FY2023 appropriated amounts that are unexpended on June 30, 2023.

There are six major capital utility projects in development and/or underway to improve capacity and conveyance within the County. Those projects are listed below with funding source.

- ▶ **New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection –** Status: Awarded to Perkinson Construction - \$1,287,023 [\$1,287,023; Funding Source: ARPA Funding]
- ▶ **Water Line Expansion to Route 10 –** Status: Awarded to Walter C. Via - \$5,281,570 [Funding Sources: \$3.2M Federal EPA Community Grant championed by the late Congressman McEachin; \$1,281,570 in ARPA Funding; and \$800,000 local match using Utility cash reserves]

- ▶ **New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System** – Status: In Design [Estimated Cost \$2.8M – Funding Source: ARPA funding or funding from another federal source]
- ▶ **New Tank and Booster Station – River Road** – Status: In Design [\$6.1M Estimated Cost – Funding Source: Utilities Cash Reserves]
- ▶ **New Tank and Booster Station in the Route 156 area near Hopewell** – Status: In Design [\$4.9M Estimated Cost – Funding Source: To Be Determined]
- ▶ **Blackwater Regional Interceptor & New 3 MGD Wastewater Pump Station and Force Main** – Status: In Design [\$28.3M Estimated Cost – Funding Source: Utility Debt Issuance (debt to be repaid with Utility revenues; debt payments estimated to begin in FY2025)]

The County is using another \$600,000 in ARPA funding for rehabilitations of Sewer Pump Stations 9 and 10 at \$300,000 each. Pumps for these rehabilitation projects have been ordered and are tentatively expected in July of 2023.

The following pages depict non-recurring capital projects that are supported by a General Fund transfer in FY2024. Those projects are:

County & Public Safety Vehicle Purchases - \$450,000

The County will purchase 6 public safety vehicles, 2 or 3 County vehicles, and a Key Valet system which will streamline vehicle assignment and use a “pooled approach,” rather than permanent department assignment where appropriate. Ongoing vehicle expenditures include vehicle insurance and routine maintenance and repairs. The initial cost for the Key Valet System is \$45,590.98, and the ongoing annual maintenance / software support cost is estimated at \$1,968.00.

Fuel Focus Software - \$414,502 {\$314,502 County General Fund Transfer + \$100,000 in Federal Local Assistance and Tribal Consistency Funds}

The County will purchase an integrated fuel management system for vehicle and apparatus fuel that will improve the accuracy and timeliness of fuel reporting and will reduce the opportunity for misuse of County-purchased fuel. The system will also provide valuable maintenance and diagnostic reporting to the County Garage. The ongoing annual software maintenance and support fee is \$8,000.00.

Fire/EMS Apparatus Reserve - \$266,925

Fire/EMS Equipment Reserve - \$285,551

The County devotes the value of \$.02 in Real Estate Tax revenue to Fire/EMS Apparatus replacements, and \$.01 to Fire/EMS Equipment purchases. After debt obligations are satisfied, the remaining amount is placed into a capital reserve account for purchases, or to accumulate for future purchases. The specific purchases are not designated at budget adoption.

Summary of CIP Budget Activity

Capital Improvement Project Fund Revenues:

FUND 311 - CAPITAL PROJECTS								
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0311-10-505-8111-00000-000-000-315102-	INTEREST ON INVESTMENTS	511,455	453,481	47,584	100,229	-	-	-
USE OF MONEY & PROPERTY		511,455	453,481	47,584	100,229	-	-	-
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	-	-	30,566	-	-	-	-
0311-10-507-8115-00000-000-000-318956-	PERFORMANCE BOND REVOCATION	-	-	45,084	-	-	-	-
0311-10-509-8205-00000-000-000-326013-	CIP FUND GRANTS - MISC	-	-	-	-	-	-	-
0311-10-509-8205-00000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	-	-	30,565	-	-	-	-
MISCELLANEOUS		-	325	106,215	-	-	-	-
0311-20-600-8200-00000-000-000-324102-	STATE FUNDS	-	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-326049-	BURN BUILDING GRANT	-	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-326051-	VDEM SHELTER UPGRADE FUNDS	-	-	-	75,480	-	-	-
STATE CATEGORICAL AID		-	-	-	75,480	-	-	-
0311-40-507-8206-00000-000-000-341111-	INSURANCE RECOVERIES	-	-	-	43,583	-	-	-
0311-40-900-8115-00000-000-000-341401-	DEBT PROCEEDS	9,450,000	7,295,000	32,111,116	4,695,000	-	-	-
0311-40-900-8115-00000-000-000-341402-	DEBT REFUNDING PROCEEDS	-	-	-	-	-	-	-
PROCEEDS FROM INDEBTEDNESS		9,450,000	7,295,000	32,111,116	4,738,583	-	-	-
0311-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	90,487	1,878,200	2,116,047	3,259,211	1,374,418	1,316,978	(57,440)
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	-	413,847	555,000	-	-	-
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		1,824,120	1,878,200	2,529,894	3,814,211	1,374,418	1,316,978	(57,440)
TOTAL CAPITAL PROJECTS FUND		11,785,575	9,627,006	34,794,809	8,728,503	1,374,418	1,316,978	(57,440)

Capital Improvement Project Fund Expenditures:

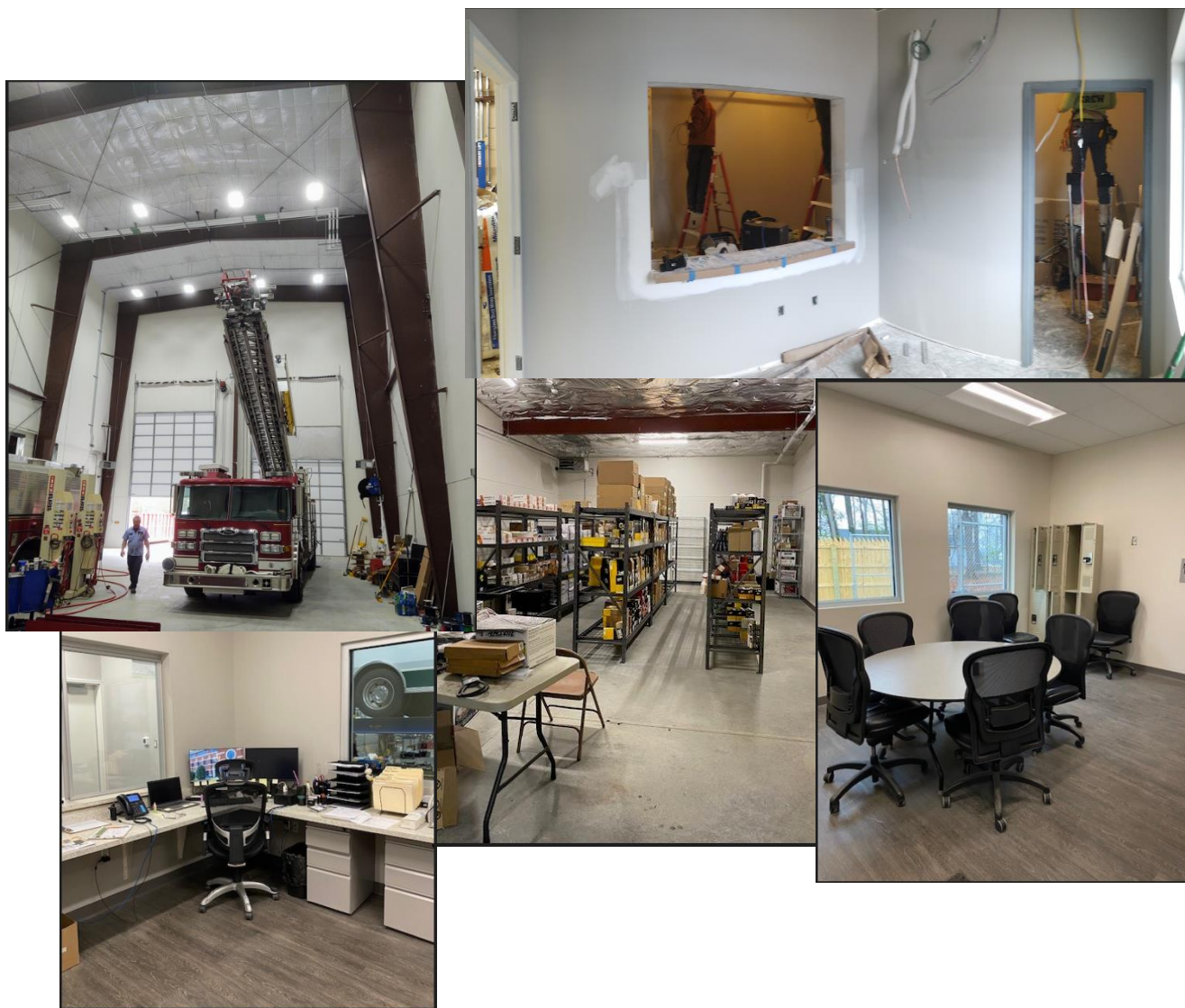
	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Capital Projects Fund (0311):							
3103	Police Vehicles (and County for FY2022)	159,822	506,851	262,956	450,000	450,000	-
3104	Fire/EMS Apparatus Reserve	2,064,065	249,184	413,524	223,525	266,925	43,400
3110	Other Capital Projects	2,100,000	93,007	-	-	-	-
3132	School Buses	199,220	409,344	424,600	437,091	-	(437,091)
3135	In-Car Police Cameras (Formerly Body Worn Cameras)	50,509	-	-	-	-	-
3140	Courthouse Renovation	46,734	-	-	-	-	-
3154	Wireless Broadband	1,000,000	-	-	-	-	-
3163	Public Safety Radio Project	1,701,694	383,427	6,525,527	-	-	-
3170	Burn Building	34,247	720	-	-	-	-
3173	CDCC Software Replacement	36,093	18,560	-	-	-	-
3174	CWC Building Upgrades Code	156,473	1,463,692	314,631	-	-	-
3177	School Security Improvements	34,702	22,109	-	-	-	-
3178	Fire Station Entrance Improvements & Security Upgrades	12,035	62,965	-	-	-	-
3179	Route 156 Water Extension	62,037	1,017,909	1,745,884	-	-	-
3180	Food Lion Water System Upgrade	88,613	840,353	1,035,401	-	-	-
3181	Co Building Entrance Improvements & Security Upgrades	38,339	-	-	-	-	-
3182	Assessor Software Replacement	53,321	29,200	26,900	-	-	-
3183	Scott Park Restroom & Concession Stand	233,216	251,331	-	-	-	-
3184	Jefferson Park Fire Station	31,950	19,001	-	-	-	-
3185	School Wireless Infrastructure	119,764	639	-	-	-	-
3187	School Chiller	253,730	-	-	-	-	-
3188	School Roof Harrison	334,984	-	-	-	-	-
3189	School Electrical Switch Gears	37,425	12,428	-	-	-	-
3191	School Entrance Redesign	67,805	32,195	-	-	-	-
3192	School Facility Index Study	79,892	-	-	-	-	-
3193	School Parking Lot Repairs	97,500	13,100	14,399	-	-	-
3194	New Walton Elementary School	301,005	3,008,811	22,652,780	-	-	-
3195	HVAC IT Server Room	79,418	-	-	-	-	-
3196	School Trailers (Purchase/Rentals)	445,814	2,551	-	-	-	-
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	209,209	-	-	-	-
3202	Human Services Cooling Tower	38,917	-	-	-	-	-
3203	School Generator PGHS	-	-	179,220	-	-	-
3204	School Technology Infrastructure	-	302,562	-	-	-	-
3205	County Vehicle Replacements (2)	-	161,469	62,302	-	-	-
3206	SCBA Fire EMS - Fire/EMS Equipment	-	1,072,505	-	-	-	-
3207	Zoll Monitors	-	249,813	-	-	-	-
3208	County Garage Renovation	-	32,880	375,916	-	-	-
3209	School PGHS Bleacher Replacement	-	4,600	300,800	-	-	-
3210	School HVAC PGHS Chiller	-	374,500	125,500	-	-	-
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	-	-	-
3217	Jefferson Park Fire Station Renovations	-	-	75,754	-	-	-
3218	Fire/EMS Equipment Fund (.01 RE)	-	-	39,579	263,802	285,551	21,749
3219	County Admin Chiller and VF Drives	-	-	220,610	-	-	-
3220	Circuit Court Room Renovation	-	-	66,004	-	-	-
3221	School Restroom and Locker Room Renov	-	-	37,627	-	-	-
3222	Convenience Station 2	-	-	6,644	-	-	-
3223	Temple Avenue Tank and Booster Station Util	-	-	17,500	-	-	-
3232	Fuel Focus Software	-	-	-	-	314,502	314,502
0917	Bond Arbitrage Rebates and Fees	21,320	9,609	-	-	-	-
4000	Bond Issuance Costs and Defesance of Debt	112,903	-	75,096	-	-	-
	Total Capital Projects	10,572,965	10,897,557	35,095,089	1,374,418	1,316,978	(57,440)

Highlighted Projects & Purchases:

Middle Road Elementary School opened its doors to students on February 1, 2023. The new 98,000 square foot school took nearly two years to complete, and has a student capacity of 850. The school replaces William A. Walton Elementary school, which served the community for over 60 years. The school showcases educational innovations including expansive collaborative learning spaces in each wing of the Pre-K – 5 school, additional areas for reading and math interventionists, and other resources to support student learning. The campus' built-in flexibility allows for learning spaces to be adjusted in order to serve the community for years to come. The school is projected to cost just over \$35.5 M, and \$30,010,000 was financed through the Virginia Public School Authority (Series 2021 VPSPA Bonds), and will be repaid over a thirty-year period.



Renovations to the **County Garage** are nearly complete. The project, completed by Loughridge Construction, adds an apparatus bay to allow technicians to work on fire apparatus inside, and provides expanded parts storage, office space, a second restroom, and an employee break room. The project has an estimated total cost of \$3,068,949. The Board of Supervisors approved a \$1,000,000 transfer from General Fund, Fund Balance to “cash fund” a portion of the renovation project, and issued \$2,100,000 in series 2022 A bonds in March of 2022 to finance part of the renovation costs. The bond proceeds will be repaid over a fifteen-year term, with the final payment due on February 1, 2037.



Self-Contained Breathing Apparatus for all Fire & EMS personnel and volunteers was purchased in 2021 to completely replace the existing complement of apparatus. The Board of Supervisors approved a \$1,072,505 issuance of Series 2022 bonds, to be repaid over fifteen years with a February 1, 2037, maturity date. This purchase sparked the approval of Ordinance §74-6, which devotes 1 cent of Real Estate Revenues to Fire & EMS equipment purchases (debt repayment for this purchase and other purchases as funding allows).



The Board of Supervisors approved **Phase I renovations to the Central Wellness Center** following a Feasibility Study and Adaptive Reuse Assessment completed by Enteros Design. Centennial Contractors completed the \$1.9M project in September 2021. The renovation was geared toward bringing the building “**up to code**” and **making it emergency shelter-ready**. Components included improved handicapped accessibility; first floor restroom and locker room modernization; electrical upgrades; installation of a new domestic water line; construction of a rear parking lot ramp; installation of a new sprinkler system; and installation of a new, larger generator. The County received a \$75,480 Virginia Department of Emergency Management (VDEM) Shelter Grant to assist in purchasing the generator. The Board of Supervisors approved the issuance of \$500,000 in Series 2018 Bonds and another \$1,420,000 in Series Fall 2019 bonds to complete these improvements. Both financings are for a fifteen-year term, and the final payment will be made for the fall 2019 bonds on August 1, 2034.



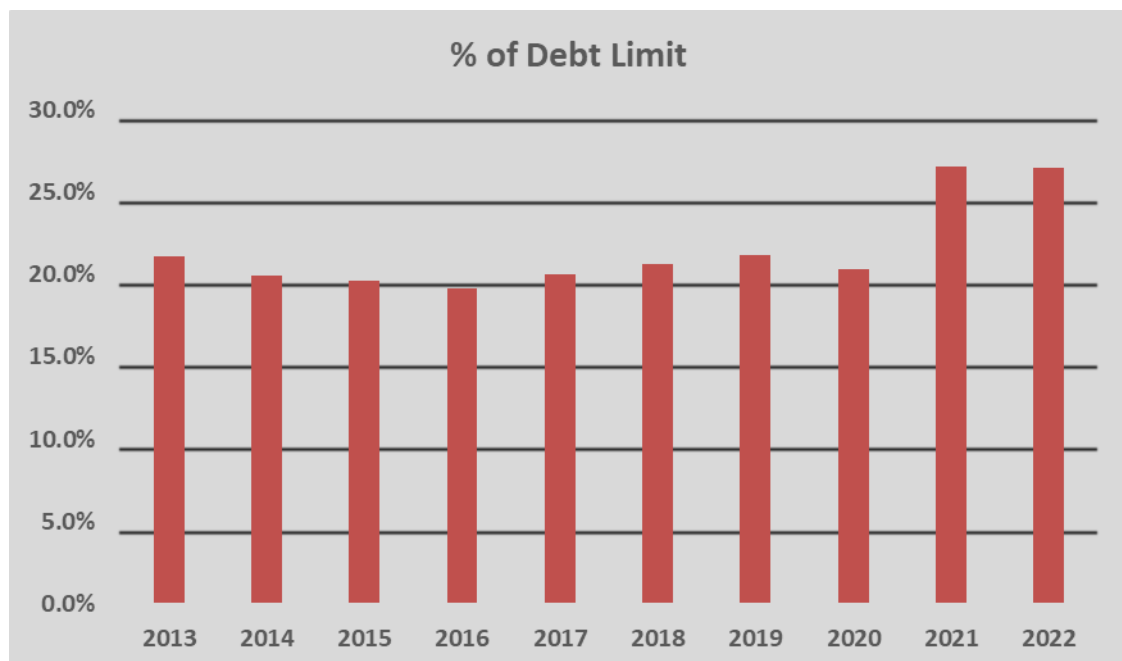
DEBT SERVICE FUND

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											
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Net Assessed Value (real property)	\$ 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	\$ 3,138,973,900	\$ 3,197,724,768	
Debt Limit (10% of Real Property Assessed Value)	249,308,800	252,175,290	255,676,310	259,979,090	264,992,450	267,811,780	273,225,660	286,646,801	313,897,390	319,772,477	
Debt Applicable to Limit	52,597,531	50,331,145	50,267,924	49,904,475	53,069,475	55,346,075	57,847,396	58,381,880	83,432,400	84,605,394	
Legal Debt Margin	\$ 196,711,269	\$ 201,844,145	\$ 205,408,386	\$ 210,074,615	\$ 211,922,975	\$ 212,465,705	\$ 215,378,264	\$ 228,264,921	\$ 230,464,990	\$ 235,167,083	
Total net debt applicable to the limit as a percentage of debt limit	21.1%	20.0%	19.7%	19.2%	20.0%	20.7%	21.2%	20.4%	26.6%	26.5%	



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 6/30/2023
Series 2005 VPSA Harrison	2005	7/15/2025	\$ 4,219,161	\$ 779,439
Series 2005 VPSA South	2005	7/15/2025	\$ 3,540,892	\$ 654,139
Series 2014 Prince George Tennis Courts*	2014	8/1/2023	\$ 556,500	\$ 60,000
Series 2015B School Roof Projects*	2015	8/1/2030	\$ 1,520,000	\$ 739,000
Series 2016B North Literary Loan (2008) Refinance*	2016	8/1/2032	\$ 7,500,000	\$ 4,564,000
New Elementary School (Walton Repl) VPSA	2021	1/15/2051	\$ 30,010,000	\$ 29,430,000
Series 2022A Technology & Generator	2022	2/1/2037	\$ 517,000	\$ 486,000
Series 2022B School Buses	2022	2/1/2027	\$ 420,000	\$ 338,000
*Refinanced December 2020				

General Government Debt (Excluding Fire Apparatus & Fire Equipment)

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2023
Series 2010 Animal Services Center*	2010	8/1/2024	\$ 1,650,000	\$ 253,000
Series 2012B Refund 2003B and 2009 and Human Service Building Renovation*	2012	8/1/2023	\$ 9,009,000	\$ 346,000
Series 2014A Temple Field Lights & Disputanta Fire Station Renovations*	2014	8/1/2023	\$ 386,500	\$ 42,000
Series 2014B Carson Fire Station*	2014	8/1/2028	\$ 2,257,000	\$ 883,000
Series 2014C Courthouse HVAC Upgrades*	2014	8/1/2024	\$ 1,218,000	\$ 258,000
Series 2015B Courthouse Lower Level Renovation*	2015	8/1/2030	\$ 1,925,000	\$ 937,000
Series 2015B Fire Station Property Acquisition*	2015	8/1/2030	\$ 506,000	\$ 245,000
Series 2017A Public Safety Radio Part I and other County Projects*	2017	8/1/2031	\$ 8,600,000	\$ 5,787,000
Series 2018 Public Facility Improvements	2018	2/1/2033	\$ 9,300,000	\$ 6,617,000
Series 2019 Police Vehicles*	2019	8/1/2023	\$ 400,000	\$ 83,000
Series 2019 Public Facility Improvements*	2019	8/1/2033	\$ 9,050,000	\$ 6,046,000
Series 2019 Fall Police Vehicles*	2019	8/1/2024	\$ 407,000	\$ 160,000
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	\$ 540,000
2022A Garage Expansion & Renovation	2022	2/1/2037	\$ 2,100,000	\$ 1,972,000
2022B Defibrillators	2022	2/1/2027	\$ 160,000	\$ 129,000
2022B Public Safety & County Vehicles	2022	2/1/2027	\$ 407,000	\$ 328,000
*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 6/30/2023
Series Fall 2019 Fire Apparatus*	2019	8/1/2024	\$ 2,290,000	\$ 901,000
*Refinanced December 2020				

General Government Debt Fire Equipment – Devoted 1¢ RE Tax Revenue; Ordinance §74-6.

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2023
Series 2022B Fire Equipment - SCBA	2022	2/1/2037	\$ 1,091,000	\$ 1,025,000

Stormwater Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2023
Series Fall 2019 Stormwater Projects*	2019	8/1/2024	\$ 2,136,000	\$ 841,000
*Refinanced December 2020				

Economic Development Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2023
Series 2016A (2008 Crosspointe Center Refinance)*	2016	8/1/2030	\$ 4,457,000	\$ 2,348,000
*Refinanced December 2020				

Utilities (Water and Sewer Fund) debt is shown in the Utilities section of this document.

PRINCIPAL & INTEREST PAYMENTS BY FUND (REMAINING AS OF JULY 1, 2023)

Issue	Maturity Date	Owner	Principal Payments Remaining at 6/30/23	Interest Payments Remaining at 6/30/23	Total Payments Remaining at 6/30/23	Fund	Annual Payment (Approx)
Series 2005 VPSA Harrison	7/15/2025	School	\$ 779,439	\$ 55,387	\$ 834,826	General	\$ 284,000
Series 2005 VPSA South	7/15/2025	School	\$ 654,139	\$ 46,483	\$ 700,622	General	\$ 238,000
Series 2014 Prince George Tennis Courts*	8/1/2023	School	\$ 60,000	\$ 1,500	\$ 61,500	General	\$ 61,500
Series 2015B School Roof Projects*	8/1/2030	School	\$ 739,000	\$ 157,625	\$ 896,625	General	\$ 113,000
Series 2016B North Literary Loan (2008) Refinance*	8/1/2032	School	\$ 4,564,000	\$ 936,435	\$ 5,500,435	General	\$ 552,000
New Elementary School (Walton Repl) VPSA	1/15/2051	School	\$ 29,430,000	\$ 11,165,236	\$ 40,595,236	General	\$ 1,453,000
Series 2022A Technology & Generator	2/1/2037	School	\$ 486,000	\$ 75,790	\$ 561,790	General	\$ 41,000
Series 2022B School Buses	2/1/2027	School	\$ 338,000	\$ 17,017	\$ 355,017	General	\$ 89,000
Series 2010 Animal Services Center*	8/1/2024	County GF	\$ 253,000	\$ 12,825	\$ 265,825	General	\$ 133,250
Series 2012B Refund 2003B and 2009 Police, Library and Human Service Building Renovation*	8/1/2023	County GF	\$ 346,000	\$ 8,650	\$ 354,650	General	\$ 354,650
Series 2014A Temple Field Lights & Disputanta Fire Station Renovations*	8/1/2023	County GF	\$ 42,000	\$ 1,050	\$ 43,050	General	\$ 43,050
Series 2014B Carson Fire Station*	8/1/2028	County GF	\$ 883,000	\$ 138,625	\$ 1,021,625	General	\$ 171,000
Series 2014C Courthouse HVAC Upgrades*	8/1/2024	County GF	\$ 258,000	\$ 13,050	\$ 271,050	General	\$ 136,000
Series 2015B Courthouse Lower Level Renovation*	8/1/2030	County GF	\$ 937,000	\$ 199,475	\$ 1,136,475	General	\$ 143,000
Series 2015B Fire Station Property Acquisition*	8/1/2030	County GF	\$ 245,000	\$ 52,275	\$ 297,275	General	\$ 38,000
Series 2017A Public Safety Radio Part I and other County Projects*	8/1/2031	County GF	\$ 5,787,000	\$ 1,199,980	\$ 6,986,980	General	\$ 777,000
Series 2018 Public Facility Improvements {Courthouse Lower Level Expansion; Public Safety Radio Part 2; CDCC Software; Voting Equipment; Garage Canopy & Fuel Tank Upgrade; CWC Building Code Compliance Upgrades}	2/1/2033	County GF	\$ 6,617,000	\$ 1,203,581	\$ 7,820,581	General	\$ 783,000
Series 2019 Police Vehicles*	8/1/2023	County GF	\$ 83,000	\$ 2,075	\$ 85,075	General	\$ 85,075
Series 2019 Public Facility Improvements* {Rt 156 Water Main; Food Lion Water System; Scott Park Multi-Purpose Building; Assessor Software; County Facility Security / Door Upgrades; Jefferson Park Fire Station}	8/1/2033	County GF	\$ 6,046,000	\$ 1,244,035	\$ 7,290,035	General	\$ 664,000
Series 2019 Fall Police Vehicles*	8/1/2024	County GF	\$ 160,000	\$ 8,100	\$ 168,100	General	\$ 84,050
Series 2019 Fall CWC Renovation Phase I*	8/1/2034	County GF	\$ 1,215,000	\$ 301,825	\$ 1,516,825	General	\$ 168,000
Series 2019 Fall Taxable Broadband*	8/1/2026	County GF	\$ 540,000	\$ 53,950	\$ 593,950	General	\$ 155,000
2022A Garage Expansion & Renovation	2/1/2037	County GF	\$ 1,972,000	\$ 307,829	\$ 2,279,829	General	\$ 163,200
2022B Defibrillators	2/1/2027	County GF	\$ 129,000	\$ 6,504	\$ 135,504	General	\$ 34,000
2022B Public Safety & County Vehicles	2/1/2027	County GF	\$ 328,000	\$ 16,499	\$ 344,499	General	\$ 87,000
Series Fall 2019 Fire Apparatus*	8/1/2024	County GF \$.02 RE \$74-4	\$ 901,000	\$ 45,625	\$ 946,625	General - \$.02 RE \$74-4	\$ 474,000
Series 2022B Fire Equipment - SCBA	2/1/2037	County GF \$.01 RE \$74-6	\$ 1,025,000	\$ 159,879	\$ 1,184,879	General - \$.01 RE \$74-6	\$ 85,000
Series Fall 2019 Stormwater Projects*	8/1/2024	County SWF	\$ 841,000	\$ 42,575	\$ 883,575	Stormwater	\$ 442,000
Series 2016A (2008 Crosspointe Center Refinance)*	8/1/2030	County Econ Dev	\$ 2,348,000	\$ 501,200	\$ 2,849,200	Economic Development	\$ 359,000
2015B Sewer Rehab Project*	8/1/2030	Utilities	\$ 772,000	\$ 164,450	\$ 936,450	Utilities	\$ 117,000
AMI Radio Meter Read Capital Lease	4/29/2037	Utilities	\$ 2,091,844	\$ 500,192	\$ 2,592,036	Utilities	\$ 185,146
*Refinanced December 2020			\$ 70,870,422	\$ 18,639,722	\$ 89,510,144		\$ 8,512,921

Debt Payment Totals by Fund:

	Principal Payments Remaining at 6/30/23	Interest Payments Remaining at 6/30/23	Total Payments Remaining at 6/30/23
TOTALS BY FUND			
General Fund Schools	\$ 37,050,578	\$ 12,455,474	\$ 49,506,052
General Fund County	\$ 25,841,000	\$ 4,770,327	\$ 30,611,327
General Fund - Apparatus - Devoted \$0.02 RE Tax	\$ 901,000	\$ 45,625	\$ 946,625
General Fund - Equipment - Devoted \$0.01 RE Tax	\$ 1,025,000	\$ 159,879	\$ 1,184,879
General Fund Total	\$ 64,817,578	\$ 17,431,305	\$ 82,248,883
Stormwater Fund	\$ 841,000	\$ 42,575	\$ 883,575
Economic Development Fund	\$ 2,348,000	\$ 501,200	\$ 2,849,200
Utility (Water/Sewer) Enterprise Fund	\$ 2,863,844	\$ 664,642	\$ 3,528,486
TOTAL ALL FUNDS	\$ 70,870,422	\$ 18,639,722	\$ 89,510,144

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 FY20 Actual, FY21 Actual, FY22 Actual, FY23 Adopted Budget and FY24 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 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 occurred in 2022 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:

ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 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		-	-	-	-	-	-
0401-10-507-8115-00000-000-000-000-341402-	BOND PROCEEDS REFUNDING	-	35,085,000	-	-	-	-
0401-10-507-8115-00000-000-000-000-341403-	PREMIUM ON BONDS REF	-	6,686,849	-	-	-	-
MISCELLANEOUS		-	41,771,849	-	-	-	-
0401-30-600-8200-00000-000-000-000-333506-	FEDERAL SUBSIDY	-	5,668	-	-	-	-
0401-20-600-8200-00000-000-000-000-323650-	VPSA BOND CREDIT	5,860	6,969	-	-	-	-
CATEGORICAL AID		5,860	12,637	-	-	-	-
0401-90-901-8207-00000-000-000-000-399100-	TRANS.FR.GEN FD FOR DEBT	7,160,506	8,140,145	8,330,740	8,330,740	8,115,740	(215,000)
0401-90-901-8207-00000-000-000-000-399103-	TRANS FR ECON DEV FD	385,916	486,119	355,407	358,275	355,300	(2,975)
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	440,990	451,818	441,229	441,800	441,800	-
0401-90-901-8207-00000-000-000-000-399110-	TRANS FR CAPITAL FUND	-	82,835	-	-	-	-
0401-40-900-8208-00000-000-000-000-399999-	DEBT SERVICE FUND BALANCE	-	-	-	-	-	-
TRANSFERS AND FUND BALANCE		7,987,412	9,160,917	9,127,376	9,130,815	8,912,840	(217,975)
TOTAL DEBT SERVICE FUND		7,993,272	50,945,403	9,127,376	9,130,815	8,912,840	(217,975)

Expenditures – Summary

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Debt Service Fund (Fund 0401):							
4000	County Debt service	4,914,848	35,261,742	5,054,395	5,931,048	5,729,773	(201,275)
4001	Schools Debt Service	2,637,072	10,462,478	1,910,457	2,841,492	2,827,767	(13,725)
2152	Economic Development Debt Service	385,916	4,039,946	355,407	358,275	355,300	(2,975)
	Total Debt Service	7,937,836	49,764,166	7,320,259	9,130,815	8,912,840	(217,975)

Expenditures - Detail

Schools Debt Service

Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0401-09-401-4001-	43101	PROFESSIONAL SERVICES	1,210	5,605	1,355	3,000	3,000	-
0401-09-401-4001-	49112	2000 VPSA - PRINCIPAL	1,011,896	1,051,700	-	-	-	-
0401-09-401-4001-	49117	2005 VPSA PRINCIPAL	416,373	427,966	440,165	453,002	465,318	12,316
0401-09-401-4001-	49127	DEBT 2014A PRINCIPAL	57,243	225,696	-	-	-	-
0401-09-401-4001-	49149	DEBT ISSUANCE COSTS	-	64,349	-	-	-	-
0401-09-401-4001-	49326	DEC 2020 REFUNDED DEBT 2014A PRINCIPAL	-	-	54,000	57,000	60,000	3,000
0401-09-401-4001-	49132	VPSA 2000 - INTEREST	79,440	26,818	-	-	-	-
0401-09-401-4001-	49137	2005 VPSA INTEREST	145,134	123,603	101,466	78,691	56,437	(22,254)
0401-09-401-4001-	49147	SERIES 2014A INTEREST	6,407	2,588	-	-	-	-
0401-09-401-4001-	49327	DEC 2020 REFUNDED SERIES 2014A INTEREST	-	-	8,126	4,425	1,500	(2,925)
0401-09-401-4001-	49232	2015A PRINCIPAL	206,000	209,000	-	-	-	-
0401-09-401-4001-	49252	2015A INTEREST	4,680	1,568	-	-	-	-
0401-09-401-4001-	49233	2015B PRINCIPAL	91,000	996,653	-	-	-	-
0401-09-401-4001-	49328	DEC 2020 REFUNDED 2015B PRINCIPAL	-	-	65,000	73,000	77,000	4,000
0401-09-401-4001-	49253	2015B INTEREST	29,488	14,191	-	-	-	-
0401-09-401-4001-	49329	DEC 2020 REFUNDED 2015B INTEREST	-	-	46,975	38,775	35,025	(3,750)
0401-09-401-4001-	49236	2016B PRINCIPAL - LITERARY LOAN	445,000	6,812,505	-	-	-	-
0401-09-401-4001-	49330	DEC 2020 REFUNDED 2016B PRINCIPAL - LITERARY LOAN	-	-	309,000	351,000	364,000	13,000
0401-09-401-4001-	49256	2016B INTEREST - LITERARY LOAN	143,200	-	-	-	-	-
0401-09-401-4001-	49331	DEC 2020 REFUNDED 2016B INTEREST - LITERARY LOAN	-	-	245,961	204,665	186,790	(17,875)
0401-09-401-4001-	49338	2021 VPSA - NEW ELEMENTARY SCHOOL PRINCIPAL	-	-	-	580,000	610,000	30,000
0401-09-401-4001-	49339	2021 VPSA - NEW ELEMENTARY SCHOOL INTEREST	-	-	638,407	869,304	839,257	(30,047)
0401-09-401-4001-	49500	SCH PMT TO BOND AGENT REFUNDING	-	500,234	-	-	-	-
0401-09-401-4001-	49348	SERIES 2022 SCHOOL BUSES PRINCIPAL	-	-	-	82,000	82,000	-
0401-09-401-4001-	49349	SERIES 2022 SCHOOL BUSES INTEREST	-	-	-	7,006	6,744	(262)
0401-09-401-4001-	49350	SERIES 2022 SCH TECHN & GENERATOR PRINC	-	-	-	31,000	31,000	-
0401-09-401-4001-	49351	SERIES 2022 SCH TECHN & GENERATOR INT	-	-	-	8,624	9,696	1,072
			2,637,072	10,462,478	1,910,457	2,841,492	2,827,767	(13,725)

County Debt Service (Includes Stormwater & Fire Apparatus)

Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0401-09-401-4000-	43101	PROFESSIONAL SERVICES	375	28,663	750	2,500	2,500	-
0401-09-401-4000-	49122	2010 ANIMAL SHELTER PRINCIPAL	115,000	651,187	-	-	-	-
0401-09-401-4000-	49300	DEC 2020 REFUNDED 2010 ANIMAL SHELTER PRINCIPAL	-	-	113,000	117,000	123,000	6,000
0401-09-401-4000-	49124	2012B PRINCIPAL	813,000	2,936,835	-	-	-	-
0401-09-401-4000-	49302	DEC 2020 REFUNDED 2012B PRINCIPAL	-	-	796,000	842,000	346,000	(496,000)
0401-09-401-4000-	49127	2014A PRINCIPAL	39,757	185,740	-	-	-	-
0401-09-401-4000-	49304	DEC 2020 REFUNDED 2014A PRINCIPAL	-	-	38,000	40,000	42,000	2,000
0401-09-401-4000-	49128	2014B PRINCIPAL	144,000	1,478,771	-	-	-	-
0401-09-401-4000-	49306	DEC 2020 REFUNDED 2014B PRINCIPAL	-	-	111,000	123,000	130,000	7,000
0401-09-401-4000-	49142	2010 ANIMAL SHELTER INTEREST	26,030	11,231	-	-	-	-
0401-09-401-4000-	49301	DEC 2020 REFUNDING 2010 ANIMAL SHELTER INTEREST	-	-	23,941	15,575	9,575	(6,000)
0401-09-401-4000-	49144	2012B INTEREST	83,790	32,596	-	-	-	-
0401-09-401-4000-	49303	DEC 2020 REFUNDED 2012B INTEREST	-	-	90,047	38,350	8,650	(29,700)
0401-09-401-4000-	49147	2014A INTEREST	4,444	1,792	-	-	-	-
0401-09-401-4000-	49305	DEC 2020 REFUNDED 2014A INTEREST	-	-	5,700	3,100	1,050	(2,050)
0401-09-401-4000-	49148	2014B INTEREST	38,597	17,551	-	-	-	-
0401-09-401-4000-	49307	DEC 2020 REFUNDED 2014B INTEREST	-	-	59,125	47,225	40,900	(6,325)
0401-09-401-4000-	49249	2014C COURTHOUSE HVAC INTEREST	14,100	6,442	-	-	-	-
0401-09-401-4000-	49309	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC INTEREST	-	-	24,268	15,875	9,750	(6,125)
0401-09-401-4000-	49229	2014C COURTHOUSE HVAC PRINCIPAL	121,000	537,740	-	-	-	-
0401-09-401-4000-	49308	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC PRINCIPAL	-	-	111,000	119,000	126,000	7,000
0401-09-401-4000-	49250	2014D STORMWATER INTEREST	2,989	-	-	-	-	-
0401-09-401-4000-	49230	2014D STORMWATER PRINCIPAL	438,000	-	-	-	-	-
0401-09-401-4000-	49251	2014E EMERGENCY VEHICLES INTEREST	2,462	-	-	-	-	-
0401-09-401-4000-	49231	2014E EMERGENCY VEHICLES PRINCIPAL	335,000	-	-	-	-	-
0401-09-401-4000-	49232	2015A POLICE VEHICLES PRINCIPAL	82,000	83,000	-	-	-	-
0401-09-401-4000-	49252	2015A POLICE VEHICLES INTEREST	1,860	623	-	-	-	-
0401-09-401-4000-	49233	2015B COURTHOUSE RENO PRINCIPAL	146,000	1,831,598	-	-	-	-
0401-09-401-4000-	49310	DEC 2020 REFUNDED 2015B COURTHOUSE RENO PRINCIPAL	-	-	104,000	117,000	124,000	7,000
0401-09-401-4000-	49253	2015B COURTHOUSE RENO INTEREST	47,141	22,684	-	-	-	-
0401-09-401-4000-	49311	DEC 2020 REFUNDED 2015B COURTHOUSE RENO INTEREST	-	-	75,150	62,025	56,000	(6,025)
0401-09-401-4000-	49237	2017 SERIES 2017 ISSUE - SPRING 2017 INT	248,000	8,831,400	-	-	-	-
0401-09-401-4000-	49312	DEC 2020 REFUNDED 2017 SERIES 2017 ISSUE - SPRING 2017 PRINCIPAL	-	-	439,000	497,000	523,000	26,000
0401-09-401-4000-	49238	2017 SERIES 2017 B PRINCIPAL	381,000	-	-	-	-	-
0401-09-401-4000-	49257	2017 SERIES 2017A INTEREST	207,000	100,632	-	-	-	-
0401-09-401-4000-	49313	DEC 2020 REFUNDED 2017 SERIES 2017A INTEREST	-	-	336,022	278,705	253,205	(25,500)
0401-09-401-4000-	49258	2017 SERIES 2017B INTEREST	6,649	-	-	-	-	-
0401-09-401-4000-	49239	2018 SERIES A PRINCIPAL	506,000	522,000	538,000	555,000	573,000	18,000
0401-09-401-4000-	49259	2018 SERIES A INTEREST	276,121	260,131	243,636	226,636	209,098	(17,538)
0401-09-401-4000-	49240	2019 SERIES A PRINCIPAL	610,000	8,939,715	-	-	-	-
0401-09-401-4000-	49314	DEC 2020 REFUNDED 2019 SERIES A PRINCIPAL	-	-	431,000	486,000	513,000	27,000
0401-09-401-4000-	49260	2019 SERIES A INTEREST	224,532	127,296	-	-	-	-
0401-09-401-4000-	49315	DEC 2020 REFUNDED 2019 SERIES A INTEREST	-	-	315,552	260,730	235,755	(24,975)
0401-09-401-4000-	49241	SERIES FALL2019 A SW PRINCIPAL	-	4,613,813	-	-	-	-
0401-09-401-4000-	49322	DEC 2020 REFUNDED SERIES FALL2019 A SW PRINCIPAL	-	-	362,000	390,000	410,000	20,000
0401-09-401-4000-	49242	SERIES FALL2019 A FIREAP PRINC	-	583,548	-	-	-	-
0401-09-401-4000-	49318	DEC 2020 REFUNDED SERIES FALL2019 A FIREAP PRINC	-	-	389,000	417,000	439,000	22,000
0401-09-401-4000-	49243	SERIES FALL2019 B BRDBND PRINC	-	892,165	-	-	-	-
0401-09-401-4000-	49324	DEC 2020 REFUNDED SERIES FALL2019 B BRDBND PRINC	-	-	114,000	124,000	131,000	7,000
0401-09-401-4000-	49244	SERIES FALL2019 A CWC1 PRINC	-	107,156	-	-	-	-
0401-09-401-4000-	49245	SERIES FALL2019 A POLICE PRINC	-	103,811	-	-	-	-
0401-09-401-4000-	49320	DEC 2020 REFUNDED SERIES FALL2019 A POLICE PRINC	-	-	69,000	75,000	78,000	3,000
0401-09-401-4000-	49261	SERIES FALL 2019 A SW INT	-	29,546	-	-	-	-
0401-09-401-4000-	49323	DEC 2020 REFUNDED SERIES FALL 2019 A SW INT	-	-	79,229	51,800	31,800	(20,000)
0401-09-401-4000-	49262	SERIES FALL2019 A FIRE AP INT	-	31,676	-	-	-	-
0401-09-401-4000-	49319	DEC 2020 REFUNDED SERIES FALL2019 A FIRE AP INT	-	-	84,871	55,475	34,075	(21,400)
0401-09-401-4000-	49263	SERIES FALL2019 B BRDBND INT	-	17,668	-	-	-	-
0401-09-401-4000-	49325	DEC 2020 REFUNDED SERIES FALL2019 B BRDBND INT	-	-	40,264	30,100	23,725	(6,375)
0401-09-401-4000-	49264	SERIES FALL2019 A CWC1 INT	-	19,988	-	-	-	-
0401-09-401-4000-	49317	DEC 2020 REFUNDED SERIES FALL2019 A CWC1 INT	-	-	45,719	41,250	41,250	-
0401-09-401-4000-	49265	SERIES FALL2019 A POLICE INT	-	5,630	-	-	-	-
0401-09-401-4000-	49321	DEC 2020 REFUNDED SERIES FALL2019 A POLICE INT	-	-	15,122	9,875	6,050	(3,825)
0401-09-401-4000-	49500	PMT TO BOND AGENT REFUNDING (CO)	-	1,990,807	-	-	-	-
0401-09-401-4000-	49340	SERIES 2022 FIRE/EMS EQUIPMENT PRINC (SCBA 74-6)	-	-	-	66,000	64,000	(2,000)
0401-09-401-4000-	49341	SERIES 2022 FIRE/EMS EQUIPMENT INT (SCBA 74-6)	-	-	-	18,199	20,449	2,250
0401-09-401-4000-	49342	SERIES 2022 PUB SAFETY & CO VEHICLES PRINCIPAL	-	-	-	79,000	80,000	1,000
0401-09-401-4000-	49343	SERIES 2022 PUB SAFETY & CO VEHICLES INTEREST	-	-	-	6,789	6,544	(245)
0401-09-401-4000-	49344	SERIES 2022 DEFIBRILLATORS PRINCIPAL	-	-	-	31,000	31,000	-
0401-09-401-4000-	49345	SERIES 2022 DEFIBRILLATORS INTEREST	-	-	-	2,669	2,574	(95)
0401-09-401-4000-	49346	SERIES 2022 GARAGE EXPANSION PRINCIPAL	-	-	-	128,000	123,000	(5,000)
0401-09-401-4000-	49347	SERIES 2022 GARAGE EXPANSION INTEREST	-	-	-	35,029	39,342	4,313
0401-09-401-4000-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	523,141	841,481	318,340
			4,914,848	35,261,742	5,054,395	5,931,048	5,729,773	(201,275)

Economic Development Debt Service

Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0401-09-401-2152-	49149	BOND ISSUANCE COSTS		28,858		-		-
0401-09-401-2152-	49235	SERIES 2016A REFINANCE CROSSPOINTE PRINCIPAL	293,000	3,745,587	-	-		-
0401-09-401-2152-	49332	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE PR		-	206,000	235,000	244,000	9,000
0401-09-401-2152-	49255	SERIES 2016A REFINANCE CROSSPOINTE INTEREST	92,916	43,059	-			-
0401-09-401-2152-	49333	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE INT		-	149,407	123,275	111,300	(11,975)
0401-09-401-2152-	49500	ED PMT TO BOND AGENT REFUNDING		222,441	-	-		-
			385,916	4,039,946	355,407	358,275	355,300	(2,975)

WATER/SEWER FUND

The Prince George County Water and Sewer Department is charged with 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 the revenues collected from these fees are sufficient to cover the continuity of its operations.

The Engineering and Utilities Department provides the following services:

- Handles inquiries pertaining to location, size and capacity of water and wastewater lines
- Handles inquiries pertaining to future industrial, commercial and residential development
- Performs site plan reviews for new subdivision and commercial projects
- Administers capital improvement projects for improvements and expansion of the utility
- Handles water and wastewater billing and receipt of connection fees
- Responsible for establishing accounts for new service and terminating service
- Handles inquiries for high water consumption
- Responds to water quality and low-pressure complaints
- Responsible for maintaining the water and wastewater systems, pumping stations and elevated water storage tanks.

The department serves approximately 4,562 customers. This includes 4,138 residential customers and 424 non-residential customers. There are approximately 2,803 customers that receive both water and sewer services, 448 water-only customers, and 1,311 sewer-only customers.

The department operates and maintains the County's public water and wastewater systems including the central water distribution system, five rural water well systems, and 26 wastewater pumping stations.

For FY2024, water and sewer fees will both increase by 5%, resulting in an estimated increase of \$232,130 in revenues. Based on the average residential use of 5,000 gallons/month, the estimated total combined water and sewer bill for a residential customer will increase about \$4.55 per month, or \$9.09 per bill. These rate increases are necessary to cover inflationary increases, to purchase needed equipment and supplies, and to maintain existing utilities assets. In FY 2023, a 30 percent increase in water and a 3 percent increase in wastewater rates were approved to address inflationary increases and to cover annual operating and capital expenses.

Wastewater flow trends indicate the need for allocating appropriate resources in the coming years to address inflow and infiltration (I&I) with capital improvements to rehabilitate or replace aging wastewater pipes and manholes.

From an overall system perspective, Prince George has 3.575 million gallons per day (MGD) of wastewater capacity and utilized 0.897 MGD on average; and 1.89 MGD of water capacity and utilized 0.871 MGD on average in 2022.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2022, cash on hand was just over \$15.67 million. The fund ended fiscal year 2022 with a \$30,425,338 net position, up \$1,634,511 from fiscal year 2021. The increase in net position can be attributed to strong revenue collections and expenditures being lower than expected throughout fiscal year 2022.

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 County plans to leverage \$6.1M in Utilities cash reserves to fund a River Road Tank and Booster station project to increase water capacity and allow new and existing businesses access to an adequate water system.

The Utilities Water and Sewer Fund budget will decrease by \$4,818,087 for FY2024; \$5,115,786 net of inter-fund transfers. This significant decrease is chiefly due to the elimination of one-time planned use of \$6 million in cash reserves for capital projects in FY2023 that is absent in the FY2024 budget.

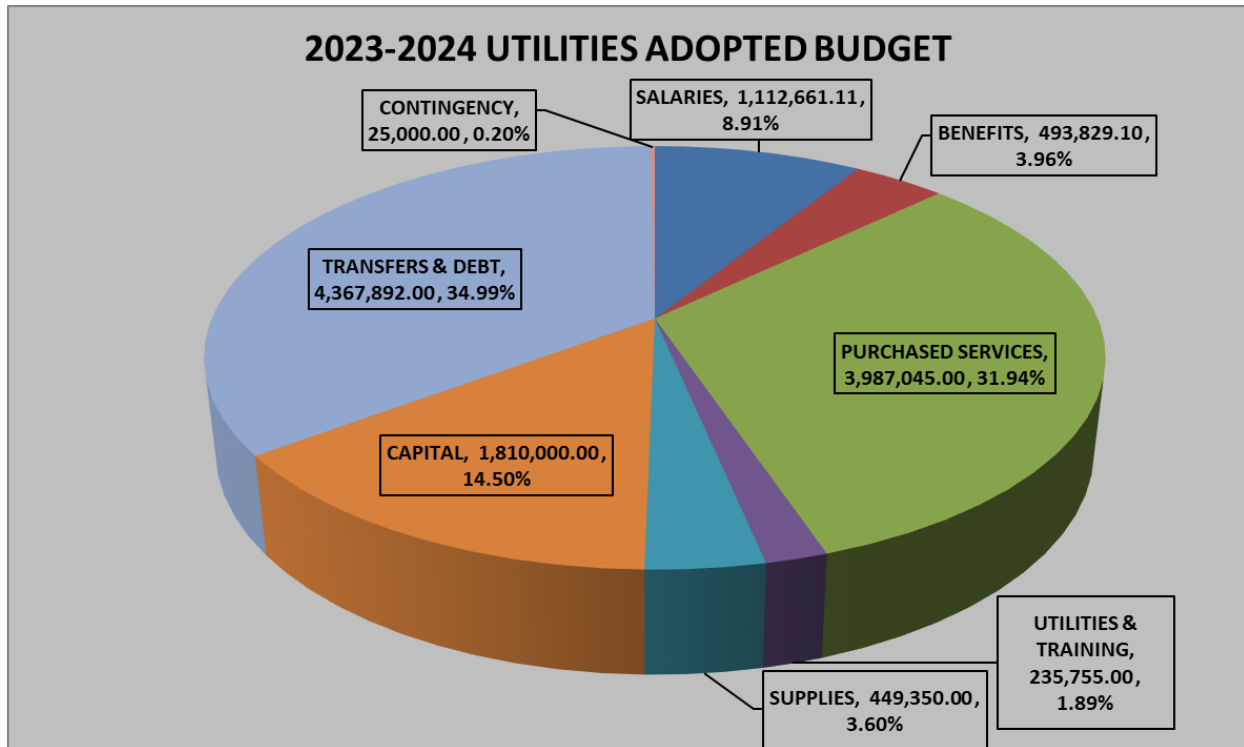
The adopted FY2024 budget calls for the issuance of approximately \$1.5 million in debt for Exit 45 Well improvements. The Tourism Fund will support this debt repayment by a transfer to the Utilities Fund. The Tourism Fund is comprised of transient occupancy (lodging) taxes. There are several ongoing Utilities capital projects, as well as a Master Plan Update. These projects are recapped on the following page.

The County's approved Strategic Plan has a strong infrastructure focus and several strategic initiatives call for expanded water and sewer access for both citizens and businesses in the planning area. The County's Annual Performance Report is part of this budget document, and progress on those initiatives are included in that section.

There are several major capital projects in progress to improve capacity and conveyance within the County. They are:

- ▶ **New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment Facility** via a City of Petersburg connection [\$1.29M ARPA Funds]. Estimated completion date of November 2023.
- ▶ **Water Line Expansion to Route 10** [\$5.3M project - \$3.2M of Federal EPA Community Grant Funds championed by late Congressman McEachin; 1.3M in ARPA funds and \$800,000 local match using Utility cash reserves]. The project is underway with a targeted construction completion date of October 2024.
- ▶ **New Water Line under Appomattox River** connecting to Appomattox Regional Water Authority System [\$2.8M American Rescue Plan Act (ARPA) Funds or Other Federal Funding]. Estimated completion date June 2024.
- ▶ **New River Road New Tank and Booster Station** [\$6.1M Utilities Cash Reserves]. The project is in design with an estimated construction completion date of April 2025.
- ▶ **Blackwater Swamp Regional Pump Station** [\$28.3M to be financed by debt issuance in FY2025, which will be repaid by the Utility Fund]. The project is in design with a targeted construction completion date of October 2026.
- ▶ **New Tank and Booster Station in the Route 156 area near Hopewell** - Early design started February 2023 with no targeted construction completion date. [Budget Estimate TBD; no funding source identified].
- ▶ **Surface Water Treatment Plant** – withdrawal permit issued December 2022 and draft preliminary engineering report received March 2023. [Budget Estimate TBD; no funding source identified].

The total adopted Utilities FY2024 budget is \$12,481,532; \$9,412,631 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, and rate increases were approved for FY2024 as discussed on previous pages. 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	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 Adopted	FY2024 Adopted	Increase (Decrease)
FUND 600: UTILITIES OPERATIONS		6,625,308	6,475,017	6,529,751	7,755,123	7,797,631	42,508
FUND 610: UTILITIES REPLACEMENT RESERVES		258,000	409,500	707,030	565,354	546,000	(19,354)
FUND 620: UTILITIES CAPITAL		1,679,730	1,802,769	2,386,485	8,979,144	4,137,901	(4,841,243)
FUND 640: UTILITIES MUNICIPAL RELIEF CARES & ARPA		-	59,900	125,122	-	-	-
UTILITIES REVENUE TOTALS		8,563,037	8,747,186	9,748,387	17,299,621	12,481,532	(4,818,089)

Revenues - Detail:

FUND 0600 - UTILITIES OPERATING							
0600							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0600-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	66,556	59,082	69,847	65,000	65,000	-
0600-10-505-8111-00000-000-000-000-315104-	INTEREST REVENUE	6,399	4,668	4,593	5,500	3,100	(2,400)
USE OF MONEY & PROPERTY		72,954	63,750	74,439	70,500	68,100	(2,400)
0600-10-506-8113-00000-000-000-000-316901-	WATER SERVICE	1,910,588	1,940,221	1,945,338	2,635,000	2,688,000	53,000
0600-10-506-8113-00000-000-000-000-316902-	SEWER SERVICE CHARGES	4,257,712	4,357,016	4,322,833	4,632,600	4,811,730	179,130
0600-10-506-8113-00000-000-000-000-316903-	PENALTIES	307,834	59,135	131,027	55,000	150,000	95,000
0600-10-506-8113-00000-000-000-000-316904-	RECONNECTION CHARGES	36,110	10,253	12,981	7,500	20,000	12,500
0600-10-506-8113-00000-000-000-000-316905-	MISCELLANEOUS	40,110	37,928	38,942	25,000	35,000	10,000
0600-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	-	139	402	-	-	-
CHARGES FOR SERVICES		6,552,353	6,404,691	6,451,523	7,355,100	7,704,730	349,630
0600-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	329,523	24,801	(304,722)
0600-40-507-8206-00000-000-000-000-341111	INSURANCE RECOVERIES	-	6,576	3,789	-	-	-
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		-	6,576	3,789	329,523	24,801	(304,722)
TOTAL UTILITIES OPERATING FUND		6,625,308	6,475,017	6,529,751	7,755,123	7,797,631	42,508

FUND 0610 - REPLACEMENT RESERVES							
0610							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 ADOPTED	INCREASE (DECREASE)
0610-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLE	-	25,500	1,530	-	-	-
0610-10-508-8114-00000-000-000-000-315203-	SALE OF LAND/BUILDING	-	-	-	-	-	-
	RECOVERED COSTS	-	25,500	1,530	-	-	-
0610-90-901-8207-00000-000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	258,000	384,000	705,500	565,354	546,000	(19,354)
0610-40-900-8208-00000-000-000-000-399999-	FUND BALANCE CAPITAL RESERVE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		258,000	384,000	705,500	565,354	546,000	(19,354)
TOTAL REPLACEMENT RESERVES		258,000	409,500	707,030	565,354	546,000	(19,354)

Revenues Detail (Continued):

FUND 0620 - UTILITIES CAPITAL							
0620							
ACCOUNT	TITLE	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 RECEIPTS	FY22-23 ADOPTED	FY2024 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	-	-	-	-	-	-
0620-40-900-8209-00000-000-000-000-341112	CUDDIHY WATER STLMENT	-	3,411	44,067	-	-	-
USE OF MONEY & PROPERTY		-	3,411	44,067	-	-	-
0620-10-508-8114-00000-000-000-000-316906-	WATER CONNECTION CHARGES	36,395	177,543	434,905	240,000	80,000	(160,000)
0620-10-508-8114-00000-000-000-000-316907-	SEWER CONNECTION CHARGES	44,030	100,715	374,160	300,000	100,000	(200,000)
CHARGES FOR SERVICES		80,425	278,258	809,065	540,000	180,000	(360,000)
0620-10-507-8115-00000-000-000-000-318953-	UTILITIES BOND PREMIUM AMORTIZATION	-	-	47,253	-	-	-
MISCELLANEOUS REVENUE		-	-	47,253	-	-	-
0620-30-601-8203-00000-000-000-000-330182	UTILITIES MISCELLANEOUS GRANT REVENUES	-	-	-	-	1,300,000	1,300,000
GRANT REVENUE		-	-	-	-	1,300,000	1,300,000
0620-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	6,230,883	-	(6,230,883)
0620-40-507-8206-00000-000-000-000-341111-	UTILITIES CAPITAL INSURANCE RECOVERIES	2,413	-	-	2,413	-	(2,413)
0620-90-901-8207-00000-000-000-000-399106-	TRANS. FROM UTILITIES OPERATING	1,027,402	951,785	901,690	1,750,848	2,057,901	307,053
0620-90-901-8207-00000-000-000-000-399107-	WATER CAPACITY SURCHARGE - XFER FROM 0600	155,000	155,000	160,000	170,000	175,000	5,000
0620-90-901-8207-00000-000-000-000-399108-	SEWER CAPACITY SURCHARGE - XFER FROM 0600	265,000	265,000	275,000	285,000	290,000	5,000
0620-90-901-8207-00000-000-000-000-399101-	TRANS. FR. TOURISM FD	149,490	149,315	149,410	-	135,000	135,000
0600-90-901-8207-00000-000-000-000-399100-	TRANS FR GEN FD/OPERATING	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		1,599,305	1,521,100	1,486,100	8,439,144	2,657,901	(5,781,243)
TOTAL CAPITAL FUND		1,679,730	1,802,769	2,386,485	8,979,144	4,137,901	(4,841,243)

Expenditures:

	Activity	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
Water & Sewer Fund:							
Utilities Operating (Fund 0600):							
7000	Utility Maintenance	2,988,951	2,991,199	3,416,459	3,161,542	3,517,741	356,199
7001	Utilities Payroll	1,078,275	930,708	1,109,492	1,453,881	1,631,490	177,610
7002	Capital Outlay- Operating	2,864	-	-	-	-	-
0600 7004	Utilities Transfer to Capital	-	-	-	-	-	-
7005	Utility Maintenance Operations - SEWER HOPEWELL	1,386,312	1,081,924	868,970	1,474,400	999,900	(474,500)
7006	Utility Maintenance Operations - SEWER PETERSBURG/S	495,034	811,680	604,532	739,000	703,500	(35,500)
7007	Utility Maintenance Operations - WATER CENTRAL SYSTE	549,926	613,943	721,319	817,000	861,500	44,500
	Utility Maintenance Operations - WATER BEECHWOOD						
7008	MANOR/JORDAN ON THE JAMES SYSTEM	27,424	36,390	22,057	27,500	27,500	-
7009	Utility Maintenance Operations - WATER RIVER'S EDGE S	2,618	2,712	13,062	5,700	18,400	12,700
7010	Utility Maintenance Operations - WATER CEDARWOOD S	9,711	12,691	11,993	29,700	17,450	(12,250)
	Utility Maintenance Operations - WATER PRINCE						
7011	GEORGE WOODS SYSTEM	1,488	663	644	3,350	3,650	300
7012	Utility Maintenance Operations - WATER FOOD LION/IND S	8,863	20,997	6,144	29,750	-	(29,750)
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	6,931	6,606	24,330	13,300	16,500	3,200
	Total W&S Operating	6,558,399	6,509,514	6,799,001	7,755,123	7,797,631	42,509
Utilities Replacement Reserve (Fund 0610)							
7002	Capital Outlay- Operating	63,210	111,109	460,208	565,354	546,000	(19,354)
	Total W&S Replacement Reserve	63,210	111,109	460,208	565,354	546,000	(19,354)
Utilities Capital (Fund 0620):							
7003	Non- Operating Expense	-	413,847	555,000	-	-	-
7004	Water & Sewer Debt Fund	177,536	222,850	139,896	2,254,144	528,991	(1,725,153)
7014	Utility Capital Projects - 2015 Bonds	-	-	-	-	-	-
7016	Utility Capital Projects	451,947	332,393	34,652	6,725,000	3,608,910	(3,116,090)
	Transfer to Utility Capital Projects	-	-	-	-	-	-
	Total W&S Capital	629,483	969,091	729,548	8,979,144	4,137,901	(4,841,243)
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	-	-	-
	TOTAL UTILITIES EXPENDITURES	7,251,093	7,649,613	8,113,879	17,299,621	12,481,532	(4,818,087)
	INTERFUND TRANSFERS - UTILITIES	(1,705,402)	(2,169,632)	(2,597,190)	(2,771,202)	(3,068,901)	(297,699)
	EXPENDITURES NET OF TRANSFERS	5,545,691	5,479,981	5,516,689	14,528,419	9,412,631	(5,115,786)

Expenditures (Continued):

Utility Maintenance Operations - UNSPECIFIED								
Location Code	7000							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7000-	43101	UTIL MAINT PROF SERVICES	1,362	1,109	429	5,000	3,000	(2,000)
0600-04-104-7000-	43120	UTIL MAINT ACNT & AUDIT SRVC	17,335	17,335	17,335	17,335	17,335	-
0600-04-104-7000-	43311	UTIL MAINT CONTRACT FEES/ADMIN	97,618	56,933	73,304	70,000	80,000	10,000
0600-04-104-7000-	43326	UTIL MAINT SANITATION SVC DUMP	1,181	400	1,124	400	2,100	1,700
0600-04-104-7000-	43600	ADVERTISING	-	-	278	1,200	1,200	-
0600-04-104-7000-	43611	UTIL MAINT FIRST AID/SAFETY	5,991	4,349	8,005	5,500	6,000	500
0600-04-104-7000-	44200	AUTOMOTIVE/MOTOR POOL	17,647	13,634	26,498	8,000	10,000	2,000
0600-04-104-7000-	45114	UTIL MAINT ELECTRICAL	4,397	4,327	5,261	5,250	5,300	50
0600-04-104-7000-	45198	UTIL MAINT WATER SERVICE	-	-	845	-	-	-
0600-04-104-7000-	45210	UTIL MAINT POSTAL SERVICE	16,318	21,601	19,169	18,750	20,000	1,250
0600-04-104-7000-	45230	UTIL MAINT TELEPHONE	20,821	19,060	22,936	19,500	23,000	3,500
0600-04-104-7000-	45304	UTIL OTHER PROPERTY INSURANCE	3,601	7,657	7,700	8,000	8,000	-
0600-04-104-7000-	45305	UTIL MAINT MTR VEH INSURANCE	5,270	5,389	6,282	6,500	6,500	-
0600-04-104-7000-	45420	UTIL MAINT LEASE/RENT OF BUILD	60,155	60,155	60,155	60,155	60,155	-
0600-04-104-7000-	45540	UTIL MAINT CONVENTION & ED	3,655	397	2,980	5,000	5,000	-
0600-04-104-7000-	45810	UTIL MAINT DUES AND MEMBERSHIP	930	1,000	911	1,500	1,500	-
0600-04-104-7000-	45890	UTIL MAINT DEPRECIATION EXPENS	869,747	888,351	916,889	-	-	-
0600-04-104-7000-	46001	UTIL MAINT OFFICE SUPPLIES	2,652	3,660	4,559	4,000	4,500	500
0600-04-104-7000-	46002	UTIL MAINT FOOD SUPPLIES	518	-	268	500	500	-
0600-04-104-7000-	46007	UTIL MAINT REPAIR & MAINT SUPP	-	-	639	-	-	-
0600-04-104-7000-	46008	UTIL MAINT VEHICLE/EQUIP FUEL	20,848	18,419	40,996	23,000	35,000	12,000
0600-04-104-7000-	46009	UTIL MAINT VEHICLE EQUIP. SUP	-	-	116	500	500	-
0600-04-104-7000-	46011	UTIL MAINT UNIFORM/APPAREL	6,873	4,017	6,274	8,000	10,000	2,000
0600-04-104-7000-	46012	UTIL MAINT BOOKS & SUBS	-	-	61	250	250	-
0600-04-104-7000-	46052	UTIL MAINT CHEMICALS	9,776	7,165	20,317	7,500	12,000	4,500
0600-04-104-7000-	46053	UTL MAINT OPERATING SUPPLIES	75,355	65,878	62,557	55,000	65,000	10,000
0600-04-104-7000-	46054	UTIL MAINT EQUIP PRT & SUPP	28,298	13,351	35,506	16,500	20,000	3,500
0600-04-104-7000-	46055	UTIL MAINT BUILDING SUPPLIES	497	2,578	4,976	1,000	1,000	-
0600-04-104-7000-	46056	UTIL MT PERMITS LICENSES RNWLS	9,360	9,580	20,381	36,000	45,000	9,000
0600-04-104-7000-	480620	UTIL MAINT BILLING SUPPLIES AN	3,343	9,071	7,519	6,000	6,000	-
0600-04-104-7000-	49178	TRANS TO UTIL CAP RESERVES	1,027,402	951,785	901,690	1,750,848	2,057,901	307,053
0600-04-104-7000-	49181	TRANS TO UTIL REPL RESERVES (0610-7	258,000	384,000	705,500	565,354	546,000	(19,354)
0600-04-104-7000-	49184	WATER CAP SURCH TR TO CAPITAL	155,000	155,000	160,000	170,000	175,000	5,000
0600-04-104-7000-	49185	SEWER CAP SURCH TR TO CAPITAL	265,000	265,000	275,000	285,000	290,000	5,000
			2,988,951	2,991,199	3,416,459	3,161,542	3,517,741	356,199

Expenditures (Continued):

Utilities- Payroll								
Location Code		7001						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7001-	41100	UTIL PAYROLL SAL & WAGE	716,080	643,835	712,750	895,259	1,072,473	177,214
0600-04-104-7001-	41001	UTIL PAYROLL BONUSES				5,337	188	(5,149)
0600-04-104-7001-	41200	UTIL PAYROLL OVERTIME	18,664	18,562	41,410	20,000	25,000	5,000
0600-04-104-7001-	41300	UTIL PAYROLL PART-TIME SALARIE	16,219	8,742	3,773	56,920	10,000	(46,920)
0600-04-104-7001-	41400	UTIL PAYROLL CAREER DEVELOPMENT	-	-	-	5,000	5,000	-
0600-04-104-7001-	42100	UTIL PAYROLL FICA	52,995	49,940	53,906	75,162	85,119	9,956
0600-04-104-7001-	42210	UTIL PAYROLL RETIREMENT-VRS	64,762	111,448	19,725	147,181	176,315	29,134
0600-04-104-7001-	42300	UTIL PAYROLL HOSPITAL/MEDICAL	176,991	64,547	242,475	192,310	200,718	8,408
0600-04-104-7001-	42400	UTIL PAYROLL GROUP LIFE INSUR	8,823	8,397	9,101	11,996	14,371	2,375
0600-04-104-7001-	42500	UTIL PAYROLL DISABILITY INSUR	664	1,001	819	1,578	1,870	293
0600-04-104-7001-	42700	UTIL PAYROLL WORKER'S COMP	23,076	24,236	25,533	22,667	15,437	(7,231)
0600-04-104-7001-	49199	UTIL PAYROLL CONTINGENCY	-	-	-	20,470	25,000	4,530
			1,078,275	930,708	1,109,492	1,453,881	1,631,490	177,610

Utility Maintenance Operations - SEWER HOPEWELL								
Location Code		7005						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7005-	45114	SWR HOPE ELECTRICAL	22,936	17,446	16,882	23,000	18,000	(5,000)
0600-04-104-7005-	43311	WTR CNTRL CONTRACT FEES/ADMIN	30,883	25,993	69,396	30,000	30,000	-
0600-04-104-7005-	46008	SWR HOPEWELL VEH&EQUIP FUEL	249	395	381	400	400	-
0600-04-104-7005-	46053	SWR HOPE OPERATING SUPPLIES	19,322	12,238	8,161	12,000	15,000	3,000
0600-04-104-7005-	46054	SWR HOPE EQUIP PARTS & SUPPLIES	1,322	-	-	7,500	10,500	3,000
0600-04-104-7005-	46055	SWR HOPE BUILDING SUPPLIES	-	166	771	1,500	1,000	(500)
0600-04-104-7005-	460634	SWR HOPE CHG PD TO	1,311,599	1,025,686	773,380	1,400,000	925,000	(475,000)
			1,386,312	1,081,924	868,970	1,474,400	999,900	(474,500)

Utility Maintenance Operations - SEWER PETERSBURG/SCWWA								
Location Code		7006						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7006-	43311	SEWR PETE CONTRACT FEES/ADMIN	21,661	74,107	91,564	32,000	35,000	3,000
0600-04-104-7006-	45114	SWR PETE ELECTRICAL	35,474	42,575	37,712	31,000	35,000	4,000
0600-04-104-7006-	46053	SEWR PETE OPERATING SUPPLIES	18,921	18,823	13,205	17,500	25,000	7,500
0600-04-104-7006-	46055	SEWR PETE BUILDING SUPPLIES	31	65	445	1,000	500	(500)
0600-04-104-7006-	46054	SEWR PETE EQUIPM & PARTS	4,079	103	155	2,500	8,000	5,500
0600-04-104-7006-	460634	SEWAGE PUMPING PETERSBURG	414,867	676,005	461,450	655,000	600,000	(55,000)
			495,034	811,680	604,532	739,000	703,500	(35,500)

Expenditures (Continued):

Utility Maintenance Operations - WATER CENTRAL SYSTEM								
Location Code	7007							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7007-	410632	WATER PUMPING STATION SUPPL	507,674	568,720	622,941	745,000	770,000	25,000
0600-04-104-7007-	43311	WTR CNTRL CONTRACT FEES/ADM	4,361	20,397	54,219	20,000	40,000	20,000
0600-04-104-7007-	45114	CNTRL ELECTRICAL	17,269	21,438	20,947	22,500	31,500	9,000
0600-04-104-7007-	46007	OPERATING SUPPLIES	-	-	-	-	-	-
0600-04-104-7007-	46053	WTR CNTRL OPERATING SUPPLIES	18,077	3,214	19,698	12,500	15,000	2,500
0600-04-104-7007-	46054	WTR CNTRL EQUIP & PARTS	70	69	22	5,000	1,000	(4,000)
0600-04-104-7007-	46055	WTR CNTRL BUILDING SUPPLIES	-	106	3,491	12,000	4,000	(8,000)
0600-04-104-7007-	460634	SEWAGE PUMPING CHARGE	2,475	-	-	-	-	-
			549,926	613,943	721,319	817,000	861,500	44,500

Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM								
Location Code		7008						
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7008-	43311	WTR BCH JRDN CONTRT FEES/ADMIN	4,535	3,263	2,263	5,000	5,000	-
0600-04-104-7008-	45114	WTR BCH JRDN ELECTRICAL	16,029	19,038	18,523	13,500	14,000	500
0600-04-104-7008-	46052	WTR BCH JRDN CHEMICALS	1,130	4,747	-	3,000	-	(3,000)
0600-04-104-7008-	46053	WTR BCH JRDN OPERATING SUPP	4,594	8,250	1,240	5,000	7,500	2,500
0600-04-104-7008-	46054	WTR BCH JRDN PARTS & SUPPLIES		1,093	-	-	-	-
0600-04-104-7008-	46055	WTR BCH JRDN BUILDING SUPPLIES	1,096	-	31	1,000	1,000	-
0600-04-104-7008-	46056	WTR BCH JRDN LICENSE RENEWAL	40	-	-	-	-	-
			27,424	36,390	22,057	27,500	27,500	-

Utility Maintenance Operations - WATER RIVER'S EDGE SYSTEM								
Location Code	7009							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7009-	43311	WTR RVR EDG CONTRT FEES/ADM	63	22	10,016	1,000	10,000	9,000
0600-04-104-7009-	45114	WTR RVR EDG ELECTRICAL	2,515	2,677	2,817	2,200	2,900	700
0600-04-104-7009-	46053	WTR RVR EDG OPERATING SUPPL	-	12	228	2,000	3,000	1,000
0600-04-104-7009-	46055	WTR RVR EDG BUILDING SUPPLIE	-	-	-	500	2,500	2,000
0600-04-104-7009-	46056	WTR RVR EDG LICENSE RENEWAL	40	-	-	-	-	-
			2,618	2,712	13,062	5,700	18,400	12,700

Utility Maintenance Operations - WATER CEDARWOOD SYSTEM								
Location Code	7010							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7010-	43311	WTR CEDR CONTRACT FEES/ADMIN	3,958	514	2,263	2,500	7,500	5,000
0600-04-104-7010-	45114	WTR CEDR ELECTRICAL	2,308	2,591	3,430	2,500	2,750	250
0600-04-104-7010-	46052	WTR CEDR CHEMICALS	-	-	-	1,200	-	(1,200)
0600-04-104-7010-	46053	WTR CEDR OPERATING SUPPLIES	2,712	275	6,230	6,000	5,000	(1,000)
0600-04-104-7010-	46054	WTR CEDR PARTS & SUPPLIES	309	-	69	10,000	1,200	(8,800)
0600-04-104-7010-	46055	WTR CEDR BUILDING SUPPLIES	404	94	-	7,500	1,000	(6,500)
0600-04-104-7010-	46056	WTR CEDR LICENSE RENEWAL	20	9,218	-	-	-	-
			9,711	12,691	11,993	29,700	17,450	(12,250)

Expenditures (Continued):

Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM								
Location Code	7011							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7011-	43311	CONTRACT FEES / ADMIN	750	-	-	750	1,000	250
0600-04-104-7011-	45114	WTR PG WDS ELECTRICAL	620	663	644	650	650	-
0600-04-104-7011-	46052	WTR PG CHEMICALS	-	-	-	500	-	(500)
0600-04-104-7011-	46053	WTR PG WOODS OPER SUPPLIES	51	-	-	250	500	250
0600-04-104-7011-	46054	WTR PG WDS EQUIP PARTS & SUP	67	-	-	200	500	300
0600-04-104-7011-	46055	WTR PG WDS BUILDING SUPPLIES	-	-	-	1,000	1,000	-
			1,488	663	644	3,350	3,650	300

Utility Maintenance Operations - WATER FOOD LION/IND SYSTEM								
Location Code	7012							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7012-	43311	WTR FD LION CONTRT FEES/ADMIN	429	11,143	-	2,000	-	(2,000)
0600-04-104-7012-	45114	WTR FD LION ELECTRICAL	8,118	9,332	6,041	10,000	-	(10,000)
0600-04-104-7012-	46052	WTR FD LION CHEMICALS	52	-	-	15,000	-	(15,000)
0600-04-104-7012-	46053	WTR FD LION OPERATING SUPPLIES	52	514	20	1,250	-	(1,250)
0600-04-104-7012-	46054	WTR FD LION EQUIP PARTS/SUPPLIES	192	-	-	1,000	-	(1,000)
0600-04-104-7012-	46055	WTR FD LION BUILDING SUPPLIES	-	8	83	500	-	(500)
0600-04-104-7012-	46056	WTR FD LION LICENSE RENEWAL	20	-	-	-	-	-
			8,863	20,997	6,144	29,750	-	(29,750)

Utility Maintenance Operations - WATER RT 301 SYSTEM								
Location Code	7013							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0600-04-104-7013-	43311	WATER RT 301 CONTR FEES/ADMIN	95	689	9,054	2,500	5,000	2,500
0600-04-104-7013-	45114	WTR 301 ELECTRICAL	2,761	3,721	3,673	2,800	3,000	200
0600-04-104-7013-	46052	WTR 301 CHEMICALS	135	1,985	-	2,000	-	(2,000)
0600-04-104-7013-	46053	WTR 301 OPERATING SUPPLIES	828	191	2,311	2,500	2,500	-
0600-04-104-7013-	46054	WTR 301 EQUIP PARTS & SUPPLIES	-	-	-	1,000	1,000	-
0600-04-104-7013-	46055	WTR 301 BUILDING SUPPLIES	3,092	-	292	2,500	5,000	2,500
0600-04-104-7013-	46056	WTR 301 PERM LICENSE RENEWAL	20	20	9,000	-	-	-
			6,931	6,606	24,330	13,300	16,500	3,200

Capital Outlay- Fund 0610								
Location Code	7002							
FUND 0610	0610							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0610-04-104-7002-	410303	CAP WTR SWR STCTR IMPROV	-	30,000	254,836	310,000	310,000	-
0610-04-104-7002-	410311	CAP WTR PUMP SUPPLY	-	-	-	-	-	-
0610-04-104-7002-	410315	CAP WTR SERVICES	-	-	-	-	-	-
0610-04-104-7002-	410316	CAP WTR METERS	(920)	(824)	1,811	134,854	90,000	(44,854)
0610-04-104-7002-	410318	CAP SWR SERVICES	6,304	4,852	11,493	25,000	25,000	-
0610-04-104-7002-	410323	CAP OTHER EQUIP	-	-	-	7,500	3,500	(4,000)
0610-04-104-7002-	43101	UTILITIES PROFESSIONAL SERVICE	54,427	76,870	190,255	50,000	50,000	-
0610-04-104-7002-	46024	UTIL CAPTL DATA PROC SUPPLIES	3,398	210	1,813	3,000	7,500	4,500
0610-04-104-7002-	460635	CAP INFLOW/INFILTRATION	-	-	-	-	-	-
0610-04-104-7002-	48105	MOTOR VEHICLES - REPLACEMENT	-	-	-	35,000	60,000	25,000
			63,210	111,109	460,208	565,354	546,000	(19,354)

Expenditures (Continued):

Non- Operating Expense Fund 0620								
Location Code	7003							
FUND	0620							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 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	-	-	-	-	-	-
0620-04-104-7003-	49172	UTIL TRANS. TO CAPITAL PROJ	-	413,847	555,000	-	-	-
0620-04-104-7003-	411639	CAPACITY PURCHASE - PETERSBL	-	-	-	-	-	-
			-	413,847	555,000	-	-	-

Water & Sewer Debt Fund - Fund 0620								
Location Code	7004							
FUND	0620							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0620-04-104-7004-	49118	DEBT 2006 EXT 45 PRINCIPAL			-			-
0620-04-104-7004-	49134	2002 GO BONDS INTEREST			-			-
0620-04-104-7004-	49138	2006 EXT 45 INTEREST			-			-
0620-04-104-7004-	49178	TRANS TO UTILITIES CAP			-			-
0620-04-104-7004-	49149	BOND ISSUANCE COSTS		109,768	-			-
0620-04-104-7004-	49232	2015A PRINCIPAL	-	-	-			-
0620-04-104-7004-	49334	DEC 2020 REFUNDED 2015A PRINCIPAL		-	-	-		-
0620-04-104-7004-	49252	2015A INTEREST	4,596	4,031	-			-
0620-04-104-7004-	49335	DEC 2020 REFUNDED 2015A INTEREST		-	4,410	-		-
0620-04-104-7004-	49233	2015B PRINCIPAL	-	-	-			-
0620-04-104-7004-	49336	DEC 2020 REFUNDED 2015B PRINCIPAL		-	-	77,000	80,000	3,000
0620-04-104-7004-	49253	2015B INTEREST	29,871	25,699	(9,323)			-
0620-04-104-7004-	49337	DEC 2020 REFUNDED 2015B INTEREST		-	49,148	40,525	36,600	(3,925)
0620-04-104-7004-	49356	UTIL INT EXPENSE REFUNDING AMORT			3,165	-		-
0620-04-104-7004-	49254	2016 ARWA CIP DEBT SERVICE	143,069	83,353	92,496	92,563	92,333	(230)
0620-04-104-7004-	49354	AMI CAPITAL LEASE PRINCIPAL (2022)				118,890	122,453	3,563
0620-04-104-7004-	49355	AMI CAPITAL LEASE INTEREST (2022)				66,256	62,693	(3,563)
0620-04-104-7004-	49357	ROUTE 301 EXT 45 WATER IMPR PRINCIPAL					74,912	74,912
0620-04-104-7004-	49358	ROUTE 301 EXT 45 WATER IMPR INTEREST					60,000	60,000
0620-04-104-7004-	49352	SERIES 2023 UTILITY EXPANSION PRINCIPAL				430,110	-	(430,110)
0620-04-104-7004-	49353	SERIES 2023 UTILITY EXPANSION INTEREST				1,428,800	-	(1,428,800)
			177,536	222,850	139,896	2,254,144	528,991	(1,725,153)

Capital Projects - NEW PROJECTS Fund 0620								
Location Code	7016							
FUND	0620							
Org.	Acct.	Account Description	FY19-20 Expended	FY20-21 Expended	FY21-22 Expended	FY22-23 Adopted	FY23-24 Adopted	Increase (Decrease)
0620-04-104-7016-	43101	UTILITIES CAPITAL ENGINEERING SERVICES					1,858,910	1,858,910
0620-04-104-7016-	48407	SPS REHAB/REPL	294,503	124,803	(15,831)	2,575,000	250,000	(2,325,000)
0620-04-104-7016-	48150	UTIL LAND ACQUISITION						-
0620-04-104-7016-	48201	UTIL CAP MACHINE & EQUIP ADD	4,913	4,397	-			-
0620-04-104-7016-	48406	WATER FACILITY IMPROVEMENTS	52,446	117,126	46,795	4,150,000	1,400,000	(2,750,000)
0620-04-104-7016-	48403	WATER METER REPLACEMENT	61,805	-	-		100,000	100,000
0620-04-104-7016-	48408	WATER TREATMENT PLANT ANALYSIS	7,379	11,068	3,689			-
0620-04-104-7016-	48409	WASTEWATER TREATMENT PLANT ANA	30,901	75,000	-			-
0620-04-104-7016-	49199	CONTINGENCY	-	-	-			-
			451,947	332,393	34,652	6,725,000	3,608,910	(3,116,090)

Utilities Positions

Department	Title	Status	FUNDED POSITIONS			
			FY 2021-22	FY 2022-23	FY 2023-24	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	1	1	1	0
Utilities	Utility Supervisor	FT	0	0	1	1
Utilities	Senior Utility Worker	FT	2	2	2	0
Utilities	Utility Water Works Operator	FT	1	1	1	0
Utilities	Meter Technician	FT	1	1	1	0
Utilities	Utility Inspector (Funded partially by Stormwater Fund)	FT	0	1	1	0
Utilities	Utility Worker III	FT	1	0	0	0
Utilities	Utility Worker III - Part-Time	PT	0	0	0	0
Utilities	Utility Worker II	FT	0	3	3	0
Utilities	Utility Worker I	FT	3	1	1	0
Utilities	Utility Billing/Collection Specialist III	FT	0	2	2	0
Utilities	Utility Billing/Collection Specialist II	FT	2	0	1	1
Utilities	Utility Billing/Collection Specialist I	FT	1	1	0	-1
			15	16	17	1

FY2024 Payroll Expenditure Budget Notes: The Utilities Payroll expenditure budget (Department 7001) will increase by \$177,610 for FY23/24. A pay increase was approved for County employees, and non-public safety employees received step increases to move their experience to June 30, 2023, levels and market regrades if our study revealed that respective salary ranges were below regional market averages; salary and benefit lines increased accordingly. A Utilities Supervisor was added for FY2024, and salary and benefit lines increased for that new position. This position was added to address increased workload demands and because of the volume of infrastructure projects. The position addition was recommended in the County's recently completed Organizational Review and Staffing Level Study.

Utilities Outstanding Long-Term Debt Obligations:

Utilities Debt				
Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2023
2015B Sewer Rehab Project*	2015	8/1/2030	\$ 1,590,000	\$ 772,000
AMI Radio Meter Read Capital Lease	2022	4/29/2037	\$ 2,210,733	\$ 2,091,844
*Refinanced December 2020				

County of Prince George
Fiscal Year 2023-2024 Budget
Adopted Positions

Prince George County maintains a Position Control Chart that outlines the Funded Positions working in each department / agency.

For FY2023-24, only **Funded Positions** will be depicted.

Summary of Position Changes in FY2023-24 Adopted Budget:

Funded Positions Added / Eliminated:

Planning (CDCC) - Director of Planning	1
Social Services - Benefit Specialist III, Social Services	2
Fire / EMS - Full-Time Firefighter Medic	5
Garage - Apparatus Technician	1
Utilities - Utility Supervisor	1
Total Funded Position Changes - FY2023-24 Adopted Budget	10

*Reclassifications and additions added mid-year during FY2022-23 and are included in the Amended 2022-23 counts.

Position added shown below. Funding is included to continue employment of these employees in FY 2023-24.

Public Information Officer (County Administration)	1
Police Officer School Resource Officer for Harrison Elementary (Police Department) - GRANT FUNDED	1
Assistant Commonwealth's Attorney (Commonwealth's Attorney) - GRANT FUNDED Shared with Hopewell	1
Emergency Management Coordinator (Emergency Management) - Converted from Part-Time to Full-Time	0.5
Assistant Commonwealth's Attorney Part-Time (Commonwealth's Attorney) - Converted to Full-Time	0.5
Utility Worker III Part-Time (Utilities) converted to Full-Time (partially funded by Stormwater Fund)	0.5
Planning - Administrative Support Specialist II to Planning and Zoning Technician	0
Garage - Apparatus Technician to Fleet Supervisor	0
Assessor - Coordinator IV to Senior Real Estate Appraiser	0
Recreation - Coordinator I, Grounds Maintenance & Tourism to Supervisor, Grounds Maintenance & Tourism	0

Title / Regrades for FY2024:

Information Technology - Reclassification of GIS Technician to **GIS Analyst**
Information Technology - Reclassification of GIS Coordinator V to **Manager VI**
Police Department - Reclassification of the Animal Services Manager I to a **Manager V**
Police Department - Reclassification of an Administrative Support Specialist III to an **Office Manager (PTR)**
Fire and EMS - Reclassification of Captain to **Battalion Chief (3)**
Fire and EMS - Reclassification of Captain, Volunteer Training to **Logistics Officer**
Fire and EMS - Reclassification of Vacant Lieutenant Position to **Fire/Medic 2**
Social Services - Reclassification of Administrative Support Specialist II to **Administrative Support Specialist III**
Social Services - Reclassification of Manager V, SS Case Management to **Manager VI**.
Utilities - Reclassification of Utility Billing Specialist I to **Utility Billing Specialist II**
RCJA / Community Corrections - Reclassification of Office Manager to **Manager I, Community Corrections**

Administrative
CDCC - Coordinator IV, Environmental Program to **Coordinator V, Environmental Program**
Victim Witness (Commonwealth's Attorney) - Coordinator IV, Victim Witness Program to **Coordinator V, Victim Witness Program**
RCJA / Community Corrections - Manager IV, Community Corrections Program Management to **Manager VI, Community Corrections Program Management**
Garage - Manager IV, Fleet to **Manager V, Fleet**
Commissioner of Revenue - Creation of Levels I and II to **designate Level II for those who have attained State-Approved Career Development**
Chief Deputy Commissioner of Revenue
Deputy License Inspector
Deputy Commissioner of Revenue
Treasurer - Creation of Levels I and II to **designate Level II for those who have attained State-Approved Career Development**
Chief Deputy Treasurer
Deputy Treasurer
Commonwealth's Attorney - Creation of Levels I and II to **designate Level II for those who have attained State-Approved Career Development (Career Prosecutor)**
Assistant Commonwealth's Attorney

Adopted changes are shaded in **red** on the Position Control Chart that follows.

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 20-21	Amended FY 21-22	Adopted FY 22-23	Amended FY 22-23	Adopted FY 23-24	Change FY 23-24
ANIMAL CONTROL [0611]						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	0	-1
Manager V, Animal Control					1	1
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Total Employees	6	6	6	6	6	0
ASSESSOR [0401]						
Real Estate Appraiser I or II	2	1	1	1	1	0
Senior Real Estate Appraiser	0	1	1	2	2	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	0	0	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]						
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	2	2	2	2	0
Deputy Court Clerk II	1	2	2	2	2	0
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]						
Deputy License Inspector	1	1	1	1	0	-1
Deputy License Inspector I					0	0
Deputy License Inspector II (with State-Approved Career Development)					1	1
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	0	-3
Deputy Commissioner of Revenue I					2	2
Deputy Commissioner of Revenue II (with State-Approved Career Development)					1	1
Chief Deputy Commissioner of Revenue	1	1	1	1	0	-1
Chief Deputy Commissioner of Revenue I					0	0
Chief Deputy Commissioner of Revenue II (with State-Approved Career Development)					1	1
Total Employees	6	6	6	6	6	0
COMMONWEALTH'S ATTORNEY [0204]						
Office Manager	1	1	1	1	1	0
Legal Assistant	2	2	2	2	2	0
Asst. Commonwealth's Attorney FT	3	3	2	3	0	-3
Asst. Commonwealth's Attorney I FT					2	2
Asst. Commonwealth's Attorney II FT (With State-Approved Career Development Career Prosecutor)					1	1
Asst. Commonwealth's Attorney FT - GRANT FUNDED & SHARED WITH THE CITY OF HOPEWELL	0	0	0	1	1	0
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0	0	0
Deputy Commonwealth's Attorney FT	0	0	1	1	1	0
Commonwealth's Attorney	1	1	1	1	1	0
Total Employees	7.5	7.5	7.5	9	9	0
COMMUNITY CORRECTIONS [2179 / 2178]						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	0	-1
Manager VI, Corrections Program Management					1	1
74 & 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

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 20-21	Amended FY 21-22	Adopted FY 22-23	Amended FY 22-23	Adopted FY 23-24	Change FY 23-24
COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]						
Office Manager	1	1	1	1	0	-1
Manager I, Community Corrections Administration					1	1
Pretrial Officer	3	3	2	2	2	0
Pretrial Investigator	1	1	1	1	1	0
Total Employees	5	5	4	4	4	0
DRUG COURT [0920]						
Coordinator IV, Drug Court	1	1	1	1	1	0
Total Employees	1	1	1	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	1	1	1	1	1	0
Code Enforcement Officer					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	0	-1
Coordinator V, Environmental Program					1	1
Senior Building Inspector	3	3	3	3	3	0
Total Employees	10	10	10	10	10	0
COUNTY ADMINISTRATION [0101]						
County Administrator	1	1	1	1	1	0
Deputy County Administrator	1	1	0	0	0	0
Public Information Officer	0	0	0	1	1	0
Total Employees	2	2	1	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
Apparatus Technician	2	2	2	1	2	1
Fleet Supervisor	0	0	0	1	1	0
Manager IV, Fleet	1	1	1	1	0	-1
Manager V, Fleet					1	1
Administrative Support Specialist III	0	1	1	1	1	0
Total Employees	5	6	6	6	7	1
ECONOMIC DEVELOPMENT [2151]						
Executive Assistant	1	1	1	1	1	0
Economic Development & Tourism Specialist	1	1	1	1	1	0
Director, Economic Development & Tourism	0	0	1	1	1	0
Total Employees	2	2	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	0	0	0	0
Manager VI, Emergency Communications Center	0	0	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
Deputy County Administrator, Finance	1	1	1	1	1	0
Procurement Officer	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 20-21	Amended FY 21-22	Adopted FY 22-23	Amended FY 22-23	Adopted FY 23-24	Change FY 23-24
Total Employees	7	7	7	7	7	0
FIRE & EMS [0610]						
Director of Fire & EMS	1	0	0	0	0	0
Fire & EMS Chief		1	1	1	1	0
Deputy Director of Fire & EMS	0	0	0	0	0	0
Manager II, Fire/EMS Business Management	1	1	1	1	1	0
Battalion Chief					3	3
Captain	3	3	3	3	0	-3
Captain, Volunteer Fire/EMS Training			1	1	0	-1
Logistics Officer					1	1
Captain 1						0
Captain 2						0
Lieutenant	9	9	12	12	11	-1
Fire Medic	10	13	15	15	21	6
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	25	28	34	34	39	5
EMERGENCY MANAGEMENT (0612)						
Emergency Management Deputy Coordinator (FT)	0	0	0	1	1	0
Emergency Management Deputy Coordinator (PT)	0.5	0.5	0.5	0	0	0
Total Employees	0.5	0.5	0.5	1	1	0
FIRE & EMS [SAFER GRANT (0615 & 0616)] - BOTH GRANTS LAPSED [POSITIONS REFLECTED IN FIRE & EMS 0610]						
Fire Medic [0616]	2	2	0	0	0	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	0	0	0	0
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]	1	1	0	0	0	0
Captain 1 (Volunteer Fire/EMS Training) [0615]						0
Captain 2 (Volunteer Fire/EMS Training) [0615]						0
Fire Captain, Volunteer Fire/EMS Training [0615]	0	0	0	0	0	0
Total Employees	6	6	0	0	0	0
GENERAL PROPERTIES [0504]						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	3	3	3	3	3	0
Electrician	1	1	1	1	1	0
Buildings & Grounds Maint Mech	1	1	0	0	0	0
Maintenance Supervisor	0	0	1	1	1	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 Res Technician	1	1	1	1	1	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
GIS Technician	1	1	1	1	0	-1
GIS Analyst					1	1
Coordinator V, GIS	1	1	1	1	0	-1
Manager VI, GIS					1	1
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems Technician	2	2	3	3	3	0
Total Employees	6	6	7	7	7	0
PLANNING						

POSITION CHART FUNDED POSITIONS

All positions on the position control chart receive benefits from the County.

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 20-21	Amended FY 21-22	Adopted FY 22-23	Amended FY 22-23	Adopted FY 23-24	Change FY 23-24
Administrative Support Specialist II	1	1	1	0	0	0
Planning & Zoning Technician	0	0	0	1	1	0
Director of Planning					1	1
Planner I	1	1	1	1	1	0
Planner II	1	1	1	1	1	0
Total Employees	3	3	3	3	4	1
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	1	1	1	1	1	0
Police Major	1	1	1	1	1	0
Police Officer	44	43	44	45	45	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	-0.5
Office Manager (PTR)					0.5	0.5
Accreditation Manager	0	1	1	1	1	0
Police Lieutenant	6	6	6	6	6	0
Total Employees	62.5	62.5	63.5	64.5	64.5	0
RECREATION [0505]						
Sr. Grounds Maintenance Worker	1	1	1	1	1	0
Coordinator I, Grounds Maintenance & Tourism	1	1	1	0	0	0
Grounds Maintenance & Tourism Supervisor			0	1	1	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Manager V, Sports & Tourism	1	1	1	1	1	0
Dir. of Parks and Recreation	1	1	1	1	1	0
Coordinator I, Parks Special Activities	1	1	1	1	1	0
Administrative Support Specialist III	1	1	1	1	1	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
Deputy Sheriff - FT	6	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	11.5	11.5	11.5	11.5	11.5	0
SOCIAL SERVICES [0701]						
Deputy Director, Social Services	1	1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III - Full-Time	5	6	7	7	9	2
Benefits Program Specialist III - Part-Time	0	0	0.5	0.5	0.5	0
Benefits Program Specialist IV	2	2	2	2	2	0
Benefits Program Supervisor	1	1	1	1	1	0
Administrative Support Specialist II	3	3	3	3	2	-1
Administrative Support Specialist III	2	2	2	2	3	1
Executive Assistant					0	0
Manager III, Social Services Case Management [Social Worker] - FT	7	8	8	8	8	0
Manager III, Social Services Case Management [Social Worker] - PT	0.5	0.5	0.5	0.5	0.5	0
Office Manager	1	0	0	0	0	0
Manager IV, Social Services Administration		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 20-21	Amended FY 21-22	Adopted FY 22-23	Amended FY 22-23	Adopted FY 23-24	Change FY 23-24
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	0	-1
Manager VI, Social Services Case Management [Social Worker]					1	1
Total Employees	26.5	28.5	30	30	32	2
TREASURER [0201]						
Deputy Treasurer - FT	4	4	4	4	0	-4
Deputy Treasurer I - FT					3	3
Deputy Treasurer II - FT (with State-Approved Career Development)					1	1
Deputy Treasurer - PT	0.5	0	0	0	0	0
Chief Deputy Treasurer	1	1	1	1	0	-1
Chief Deputy Treasurer I					0	0
Chief Deputy Treasurer II (with State-Approved Career Development)					1	1
Treasurer	1	1	1	1	1	0
Total Employees	6.5	6	6	6	6	0
VICTIM WITNESS [0906]						
Victim Witness Advocate	0	0	1	1	1	0
Coordinator IV, Victim Witness Program	1	1	1	1	0	-1
Coordinator V, Victim Witness Program					1	1
Total Employees	1	1	2	2	2	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	0	-1
Utility Billing/Collection Specialist II	2	2	0	0	1	1
Utility Billing/Collection Specialist III	0	0	2	2	2	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	1	1	0
Utility Worker II	0	0	0	3	3	0
Utility Worker III	1	1	1	0	0	0
Utility Worker III (PART TIME)	0	0	0.5	0	0	0
Utility Inspector (Funded in part by Stormwater Fund)	0	0	0	1	1	0
Utility Waterworks Operator	1	1	1	1	1	0
Meter Technician	1	1	1	1	1	0
Utility Supervisor	0	0	0	0	1	1
Utility Maintenance Foreman					0	0
Senior Utility Worker	2	2	2	2	2	0
Utility Project Engineer	1	1	1	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	15	15	15.5	16	17	1
Total	275.0	280.5	284.5	289.0	299.0	10.0
FULL-TIME	271.0	277.0	280.0	286.0	296.0	10.0
PART-TIME	4.00	3.50	4.50	3.00	3.00	-

**PRINCE GEORGE COUNTY (Non-Public Safety - Excluding Sworn Police Officers, Fire & EMS
Responders and Sheriff Staff)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Accounting Clerk	314	Non-Exempt
Accounting Supervisor	319	Non-Exempt
Administrative Support Specialist I	308	Non-Exempt
Administrative Support Specialist II	309	Non-Exempt
Administrative Support Specialist III	311	Non-Exempt
Animal Control Officer	312	Non-Exempt
Apparatus Technician	314	Non-Exempt
Assistant Commonwealth Attorney I (No CD)	321	Exempt
Assistant Commonwealth Attorney II (With Career Prosecutor CD)	323	Exempt
Benefits Program Specialist III	314	Non-Exempt
Benefits Program Specialist IV	316	Non-Exempt
Benefits Program Supervisor	318	Exempt
Building Inspector	315	Non-Exempt
Building Maintenance Mechanic	312	Non-Exempt
Chief Deputy Commissioner of Revenue I (No CD)	317	Non-Exempt
Chief Deputy Commissioner of Revenue II (With CD)	319	Non-Exempt
Chief Deputy Court Clerk (No CD)	317	Non-Exempt
Chief Deputy Treasurer I (No CD)	317	Non-Exempt
Chief Deputy Treasurer II (With CD)	319	Non-Exempt
Clerk to the Board of Supervisors	Contract	Non-Exempt
Communications Officer	312	Non-Exempt
Communications Supervisor	317	Non-Exempt
Coordinator I, Assistant Athletics	313	Non-Exempt
Coordinator I, Parks Special Activities	313	Non-Exempt
Coordinator III, Community Services	315	Non-Exempt
Coordinator IV, Drug Court	316	Non-Exempt
Coordinator V, Environmental Program	318	Non-Exempt
Coordinator V, Victim Witness Program	318	Non-Exempt
Coordinator, Animal Adoption Services	311	Non-Exempt
County Administrator	Contract	Exempt
County Attorney	Contract	Exempt
Court Administrator	316	Non-Exempt
Crime Analyst	316	Non-Exempt
Deputy Commissioner of Revenue I (No CD)	311	Non-Exempt
Deputy Commissioner of Revenue II (With CD)	313	Non-Exempt
Deputy Commonwealth Attorney	324	Exempt
Deputy County Administrator	327	Exempt
Deputy Court Clerk I	309	Non-Exempt
Deputy Court Clerk II	311	Non-Exempt

**PRINCE GEORGE COUNTY (Non-Public Safety - Excluding Sworn Police Officers, Fire & EMS
Responders and Sheriff Staff)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Deputy Director/Building Official	322	Exempt
Deputy Director, Social Services	322	Exempt
Deputy Emergency Management Coordinator	319	Non-Exempt
Deputy License Inspector I (No CD)	314	Non-Exempt
Deputy License Inspector II (with CD)	316	Non-Exempt
Deputy Registrar	314	Non-Exempt
Deputy Treasurer I (No CD)	311	Non-Exempt
Deputy Treasurer II (With CD)	313	Non-Exempt
Director Community Corrections	325	Exempt
Director Community Development & Code Compliance	325	Exempt
Director, Economic Development & Tourism	325	Exempt
Director, Finance	325	Exempt
Director, General Services	325	Exempt
Director, Human Resources	325	Exempt
Director, Information Technology	325	Exempt
Director, Parks & Recreation	325	Exempt
Director, Planning	325	Exempt
Director, Social Services	325	Exempt
Director, Engineering & Utilities	325	Exempt
Economic Development & Tourism Specialist	315	Non-Exempt
Electrician	312	Non-Exempt
Executive Assistant	315	Non-Exempt
Financial Reporting Accountant	316	Non-Exempt
Fleet Supervisor	317	Non-Exempt
GIS Analyst	315	Non-Exempt
Grounds Maintenance & Sports Tourism Supervisor	317	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	308	Non-Exempt
Legal Assistant	310	Non-Exempt
Maintenance Supervisor	318	Non-Exempt
Manager I, Community Corrections Administration	315	Non-Exempt
Manager II, Fire/EMS Business Management	316	Non-Exempt
Manager III, Social Services Case Management	317	Non-Exempt
Manager IV, Advanced Social Services Case Management	318	Non-Exempt
Manager IV, Social Services Administration	318	Exempt
Manager V, Animal Control	319	Exempt
Manager V, Fleet	319	Exempt

**PRINCE GEORGE COUNTY (Non-Public Safety - Excluding Sworn Police Officers, Fire & EMS
Responders and Sheriff Staff)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Manager V, Sports & Tourism	319	Exempt
Manager V, Utility Office Management	319	Exempt
Manager V, Utility Operations Management	319	Exempt
Manager VI, Community Corrections Program Management	320	Exempt
Manager VI, Emergency Communications Center Management	320	Exempt
Manager VI, GIS	320	Exempt
Manager VI, Social Services Case Management	320	Exempt
Mechanic	312	Non-Exempt
Meter Technician	309	Non-Exempt
Office Manager	314	Non-Exempt
Payroll Specialist	314	Non-Exempt
Payroll Supervisor	319	Non-Exempt
Permit Technician I	308	Non-Exempt
Permit Technician II	310	Non-Exempt
Planner I	318	Non-Exempt
Planner II	320	Non-Exempt
Planning & Zoning Technician	315	Non-Exempt
Plans Reviewer	316	Non-Exempt
Police Accreditation Manager	317	Non-Exempt
Pretrial Investigator	315	Non-Exempt
Pretrial Officer	315	Non-Exempt
Probation Officer	315	Non-Exempt
Procurement Officer	319	Non-Exempt
Public Information Officer	318	Non-Exempt
Real Estate Appraiser I	314	Non-Exempt
Real Estate Appraiser II	316	Non-Exempt
Real Estate Assessor	325	Exempt
Real Estate Technician	314	Non-Exempt
Senior Building Inspector	317	Non-Exempt
Senior Grounds Maintenance Worker	311	Non-Exempt
Senior Legal Assistant	314	Non-Exempt
Senior Real Estate Appraiser	318	Non-Exempt
Senior Utility Worker	315	Non-Exempt
Utility Billing/Collection Specialist I	308	Non-Exempt
Utility Billing/Collection Specialist II	310	Non-Exempt
Utility Billing/Collection Specialist III	312	Non-Exempt
Utilities Inspector	314	Non-Exempt
Utility Project Engineer	321	Exempt
Utility Supervisor	317	Non-Exempt
Utility Worker I	309	Non-Exempt

**PRINCE GEORGE COUNTY (Non-Public Safety - Excluding Sworn Police Officers, Fire & EMS
Responders and Sheriff Staff)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Utility Worker II	311	Non-Exempt
Utility Worker III	313	Non-Exempt
Victim Witness Program Advocate	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
Logistics Officer	L113	Non-Exempt (40 hrs)
Fire Captain	F114	Non-Exempt
Batallion Chief	F115	Non-Exempt
Fire & EMS Chief	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: Eliminated grades 305-307 on 7/1/23
 Minimum Salary: \$32,504.00
 Effective Date: FY23-24

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>
308	\$32,504	\$40,630	\$48,756
309	\$34,455	\$43,930	\$53,405
310	\$36,521	\$46,565	\$56,608
311	\$38,712	\$49,358	\$60,004
312	\$41,036	\$52,321	\$63,606
313	\$43,497	\$55,459	\$67,420
314	\$46,108	\$58,788	\$71,467
315	\$49,335	\$64,136	\$78,936
316	\$52,789	\$68,626	\$84,462
317	\$56,484	\$73,429	\$90,374
318	\$60,438	\$78,570	\$96,701
319	\$64,668	\$84,069	\$103,469
320	\$69,842	\$90,795	\$111,747
321	\$75,429	\$98,058	\$120,686
322	\$81,463	\$105,902	\$130,341
323	\$87,987	\$114,383	\$140,779
324	\$95,019	\$123,525	\$152,030
325	\$102,621	\$133,408	\$164,194
326	\$110,831	\$144,080	\$177,330
327	\$119,697	\$155,606	\$191,515

HOURLY WAGE			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
308	\$15.63	\$19.53	\$23.44
309	\$16.56	\$21.12	\$25.68
310	\$17.56	\$22.39	\$27.22
311	\$18.61	\$23.73	\$28.85
312	\$19.73	\$25.15	\$30.58
313	\$20.91	\$26.66	\$32.41
314	\$22.17	\$28.26	\$34.36
315	\$23.72	\$30.83	\$37.95
316	\$25.38	\$32.99	\$40.61
317	\$27.16	\$35.30	\$43.45
318	\$29.06	\$37.77	\$46.49
319	\$31.09	\$40.42	\$49.74
320	\$33.58	\$43.65	\$53.72
321	\$36.26	\$47.14	\$58.02
322	\$39.16	\$50.91	\$62.66
323	\$42.30	\$54.99	\$67.68
324	\$45.68	\$59.39	\$73.09
325	\$49.34	\$64.14	\$78.94
326	\$53.28	\$69.27	\$85.25
327	\$57.55	\$74.81	\$92.07

PRINCE GEORGE COUNTY PAY SCHEDULE**Sworn Police Officers Only**

Grade Adjustment: 12.17% adjustment to minimum salary January 1, 2023
 Minimum Salary: \$53,000.00
 Effective Date: FY23-24

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	\$53,000	\$67,575	\$82,150
P102	\$55,651	\$70,955	\$86,259
P103	\$58,434	\$74,504	\$90,573
P104	\$61,356	\$78,229	\$95,102
P105	\$64,424	\$82,141	\$99,857
P111	\$70,866	\$92,126	\$113,386
P113	\$77,953	\$101,339	\$124,725
P115	\$85,748	\$111,473	\$137,197
P117	\$94,324	\$122,621	\$150,918
P122	\$117,905	\$153,277	\$188,648

HOURLY WAGE			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
P101	\$25.48	\$32.49	\$39.50
P102	\$26.76	\$34.11	\$41.47
P103	\$28.09	\$35.82	\$43.54
P104	\$29.50	\$37.61	\$45.72
P105	\$30.97	\$39.49	\$48.01
P111	\$34.07	\$44.29	\$54.51
P113	\$37.48	\$48.72	\$59.96
P115	\$41.23	\$53.59	\$65.96
P117	\$45.35	\$58.95	\$72.56
P122	\$56.69	\$73.69	\$90.70

PRINCE GEORGE COUNTY PAY SCHEDULE**Fire/EMS Personnel Only**

Grade Adjustment: variable adjustment to minimum salaries January 1, 2023
 Minimum Salary: \$50,000.00
 Effective Date: FY23-24

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	\$50,000	\$63,750	\$77,500
F102	\$52,500	\$66,938	\$81,375
F103	\$55,125	\$70,285	\$85,444
F104	\$57,881	\$73,799	\$89,716
F112	\$66,563	\$86,533	\$106,502
F113	\$69,892	\$90,860	\$111,827
L113	\$69,892	\$90,860	\$111,827
F114	\$76,881	\$99,945	\$123,009
F115	\$80,725	\$104,943	\$129,160
F122	\$107,364	\$139,573	\$171,782

Part Time Medic Hourly Rates

Recruit	\$24.04	\$30.65	\$37.26
BLS	\$25.24	\$32.18	\$39.12
ALS/Int	\$26.50	\$33.79	\$41.08
Paramedic	\$27.83	\$35.48	\$43.13

PRINCE GEORGE COUNTY PAY SCHEDULE**Sheriff Personnel Only**

Grade Adjustment: 5% adjustment to minimum salary July 1, 2022
 Minimum Salary: \$45,150.00
 Effective Date: FY23-24

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	\$45,150	\$57,567	\$69,983
S111	\$57,792	\$75,130	\$92,467
S113	\$63,571	\$82,643	\$101,714
S115	\$73,107	\$95,040	\$116,972

PT Deputy	21.71	27.68	33.65
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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.

Annual Comprehensive Financial Report (ACFR) – A report compiled annually which provides detailed information on an organization's financial status at year end.

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.

ARPA (American Recovery Plan Act) Funding - Federal funding provided to states and localities to offer relief for impacts associated with COVID-19 under the Biden administration.

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.

Balance Sheet – A financial statement disclosing the assets, liabilities, and equity of an entity at a specified date.

Balanced Budget - A balanced budget is one in which the available revenues equal estimated expenditures for a fiscal year.

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 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.

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).

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.

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.

Local Assistance and Tribal Consistency Fund (LATCF) – A general revenue enhancement program that provides additional assistance to Tribal governments, eligible revenue sharing counties and eligible revenue sharing consolidated governments. This federal funding was provided during fiscal years 2023 and 2024, and can be used for any government purpose.

Long-Term Debt – Debt that has a maturity of more than one year from the date of issuance.

Modified Accrual Accounting – a combination of cash basis and full accrual basis accounting. Revenues are recognized when they are both measurable (when they can reasonably be estimated) and available. Expenditures are to be paid within 60 or 90 days.

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.

Pay Compression- when pay of one or more employees is very close to the pay of more experienced employees in the same job, or even those in higher-level jobs.

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