

COUNTY OF PRINCE GEORGE ADOPTED BUDGET

FISCAL YEAR 2022 - 2023

May 24, 2022



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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	Marlene J. Waymack, Chair Donald R. Hunter, Vice Chair Floyd M. Brown, Jr. Alan R. Carmichael T. J. Webb
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	Daniel N. Whitten, Esq.
Economic Development	Stacey English (Interim)
Finance Department	Betsy Drewry / Lori Robertson / Monica Thompson
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	Chris Johnson, Chairman Cecil Smith, Vice Chairman Jill A. Andrews Rob Eley Sherry Taylor
Prince George County Public Schools	Dr. Lisa Pennycuff, Superintendent Monique Barnes, Finance Director
Real Estate Assessor	Jason Cowan (Interim) Cynthia Mabe (Former Interim)
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 24, 2022

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

Dear Chair Waymack and Members of the Board of Supervisors:

I am pleased to submit the adopted budget for Fiscal Year 2023. 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 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.

FY2023 Budget Goals

- Lower the real estate tax rate from \$0.86 to \$0.82.
- Lower the personal property tax rate from \$4.25 to \$3.90.
- Eliminate the motor vehicle license fee (decal fee).
- Develop a conservative budget realistically aligned with the current economic markets.
- Maintain current level of service for Prince George citizens and enhance delivery of services where feasible.
- Invest resources to address pay compression and provide an attractive and competitive compensation plan for all county employees.
- Provide required pay increases for state-supported employees and Constitutional Officers.
- Continue to partner with the Prince George County Public Schools to make investments in employee compensation.
- Make strategic decisions and investments using American Rescue Plan Act (ARPA) funds for Utility Infrastructure.

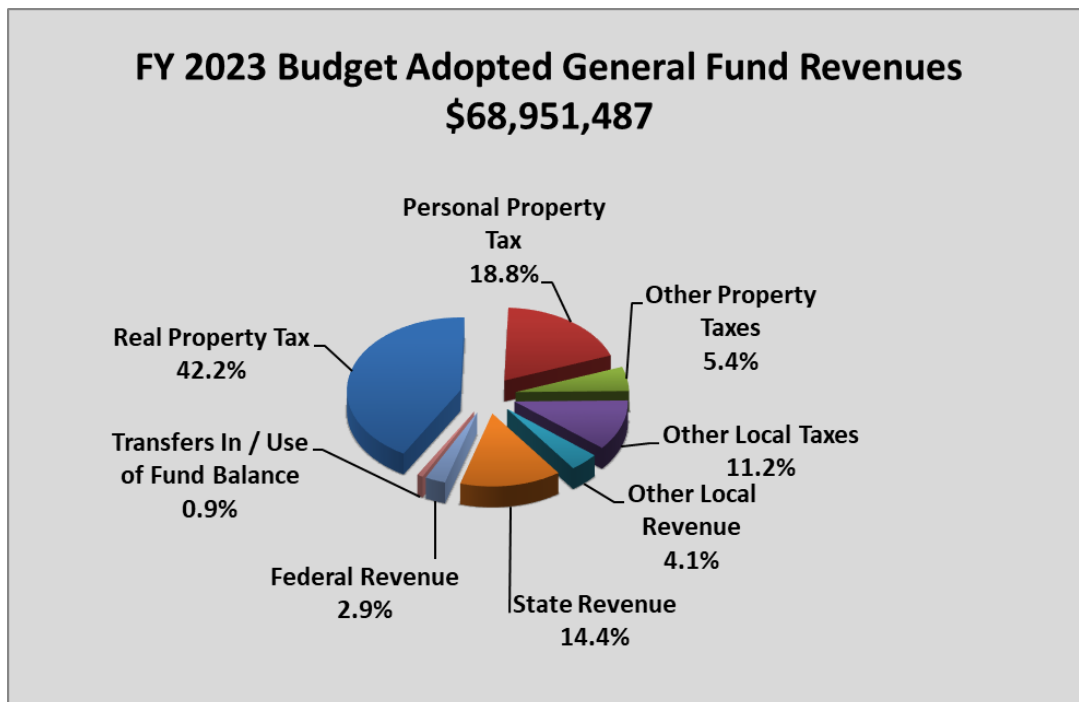
I am very pleased to report that the prudent and conservative budgeting practices in FY 2022, coupled with sound financial oversight of daily operations, created a favorable environment for the composition of the introduced FY2023 budget before you.

Adopted Fiscal Year 2022-2023 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

Revenues -

General Fund revenue is budgeted at \$68,951,487, an increase of \$6,360,793, 10.16% over FY 2022.



Growth in the real estate revenue is projected at \$2,886,000 or 11.0 percent. The adopted Budget contains a \$0.04 reduction in the real estate tax rate, which becomes \$0.82 cents per \$100 of assessed value. Commercial and Industrial real estate parcel values represent 15.2 percent of assessed real property values, while residential, agricultural and multi-family assessments make up 84.8 percent. The growth in real estate tax revenue is attributable primarily to increases in assessed values created by a limited inventory, reduced mortgage interest rates and a spike in home prices. New construction and improvements represent approximately 1 percent of the increase in real property values.

The nation and County have seen unprecedented growth in vehicle and other property values due to inventory shortages, supply chain issues and inflation, which is at a 40 year high. The adopted budget contains a \$0.35 reduction in the personal property tax rate, and the rate will drop from \$4.25 per \$100 of assessed value to \$3.90 per \$100 of assessed value. The growth in our personal property tax revenue is estimated at \$3,252,201 despite this drop in the tax rate. To provide vehicle owners with an additional measure of relief, the introduced budget includes elimination of the current motor vehicle license fee (formerly a decal fee), and revenues in this category will drop by \$1,100,000 to \$0.

Sales tax revenues are projected to increase by \$500,000, with the assumption that the General Assembly will approve a hold harmless provision for localities if they ultimately lower or eliminate the grocery tax. Interest revenue is estimated to decline by \$100,000 based on recent trends and lowered interest rates, and state communications taxes are estimated to drop by \$138,000. The County has two Fire/EMS FEMA SAFER grants that have lapsed and federal revenues will drop by \$174,000 accordingly. Social Services state and federal welfare administration and Children's Services Act revenue will increase by \$352,905 based on projected expenditures.

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

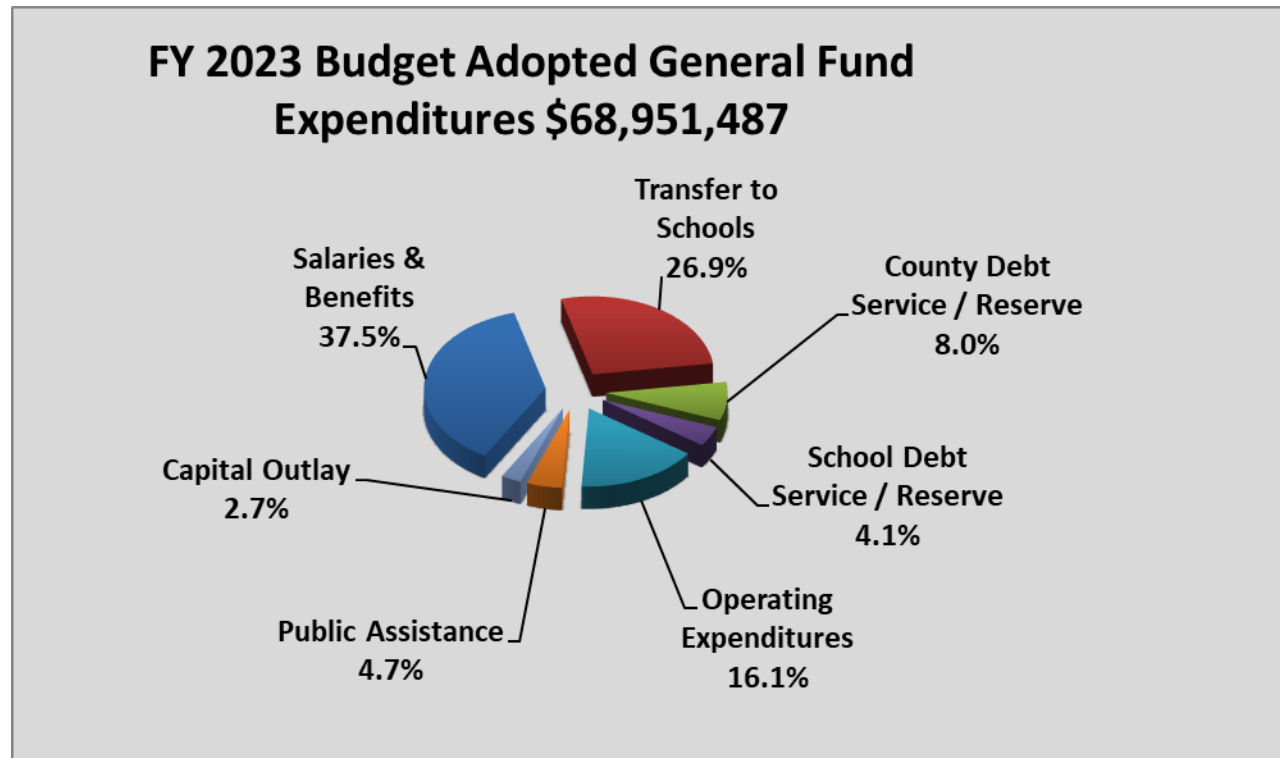
Significant budgeted general fund revenue changes are:

MAJOR GENERAL FUND REVENUE CHANGES			
Revenue Type	Change from FY2022	% of Total Change	Notes
Real Estate Tax Revenue - Residential	\$ 2,047,538	32.19%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Commercial Industrial	\$ 419,300	6.59%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue from New Construction and Improvements	\$ 261,236	4.11%	Revenue Increase due to New Construction and Improvements
Real Estate Tax Revenue - Ag 20 > 100	\$ 102,885	1.62%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Multi Family	\$ 115,620	1.82%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Ag > 100	\$ 64,421	1.01%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Delinquent Real Estate Tax Revenue	\$ (125,000)	-1.97%	Reduction in estimate based on trend and prior year actual collections
Personal Property Tax Revenue - Motor Vehicles (Personal and Business)	\$ 2,738,823	43.06%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Business Furniture & Fixtures	\$ 477,024	7.50%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Boats	\$ 34,708	0.55%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Military Leased Vehicles	\$ 1,088	0.02%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Motor Vehicles - Volunteers	\$ 558	0.01%	Growth in Assessed Values and/or number of volunteers; tax remains at \$0.10
Local Sales & Use Taxes	\$ 500,000	7.86%	Assumes State hold harmless if grocery tax is reduced
Public Service Tax Revenue	\$ 408,372	6.42%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Social Services State & Federal Revenues w/ CSA	\$ 357,692	5.62%	
Business, Professional & Occupational Licenses (BPOL)	\$ 104,900	1.65%	
Compensation Board & HB 599	\$ 99,920	1.57%	HB 599 (Police) unknown
Permit & Planning Fees	\$ 80,800	1.27%	
Recovered Costs & Misc Fees	\$ 61,000	0.96%	Fort Lee, Farmer's Market, DMV Block Fees
Recordation and Wills Tax	\$ 50,000	0.79%	
EMS In-House Transport Fees	\$ 45,000	0.71%	
Lodging Tax (General Fund Portion)	\$ 40,979	0.64%	
Recreation Fees	\$ 35,000	0.55%	
Mobile Home (Current and Delinquent)	\$ 30,848	0.48%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Interest Revenue	\$ (100,000)	-1.57%	Drop in interest rates
Charges for In-House Repairs	\$ (111,200)	-1.75%	Elimination "billing of" garage labor charges
State Communication Tax, Rolling Stock, Rental Auto Tax, and Mobile Home Titling Taxes	\$ (115,000)	-1.81%	
SAFER Grant Revenues	\$ (174,000)	-2.74%	Grant ending (Fire/EMS)
Motor Vehicle License Fee	\$ (1,100,000)	-17.29%	Elimination of Motor Vehicle License Fee

General Fund Expenditures

The adopted FY23 expenditure budget accomplishes the budget goals as outlined earlier. The adopted budget is balanced and the County is using on-going revenue to pay for on-going expenditures.

General Fund expenditures for FY23 are \$6,360,793 greater than FY22. This equates to an increase of 10.16 percent over FY 2022.



Significant expected expenditure changes are:

MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Amount	% of Total Change	Notes
Increase in Transfer to Schools	\$ 1,496,522	23.53%	Per Revenue Sharing Calculation
Pay Increases for County Employees	\$ 1,386,745	21.80%	5% Scale Adjustment and Step Placement for Non-Public Safety Employees; 5% Scale Adjustment and 1 step increase for Public Safety Employees; Includes funding to provide a one-time bonus for 36 employees who will NOT receive a pay increase; and a partial bonus for 10 more employees who would receive less than a 2% increase
Additional Employees	\$ 507,209	7.97%	8 Including 4 added during FY2022
Increase in Transfer to Capital Improvement Fund for County and Public Safety Vehicle Purchases	\$ 450,000	7.07%	Not borrowing; budgeting
Increase in Transfer to Capital Improvement Fund for School Bus Purchases	\$ 437,091	6.87%	Not borrowing; budgeting
Increase in Riverside Regional Jail Contribution	\$ 440,815	6.93%	
Increase in General Fund Contingency	\$ 364,821	5.74%	
Increase in Children's Services Act Expenditures	\$ 294,374	4.63%	
Increase in Employer Health Insurance Contribution	\$ -	0.00%	Renewal Final - No increase in Health Insurance Premiums for FY2023
Increase in VRS Retirement Contribution Rate	\$ 221,921	3.49%	14.93% to 16.44% for Full-Time Employees
Increase in Overtime Wages	\$ 139,136	2.19%	Increase caused by increase in hourly rates (from pay improvements); and more adequately budgeting overtime based on actual expenditures
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 137,396	2.16%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Vehicle Fuel Costs	\$ 82,000	1.29%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 80,264	1.26%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Employee Reclassifications	\$ 75,258	1.18%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 72,836	1.15%	
Increase in Contracted Services	\$ 59,246	0.93%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Appomattox Regional Library System	\$ 41,504	0.65%	
New Contributions to Hopewell PG Healthy Families and Crater Area Agency on Aging	\$ 29,000	0.46%	Social Services related; HPGHF \$20,000; CAAA \$9,000
Increase in Telephone Charges	\$ 20,960	0.33%	
Increase in Heating Fuel Costs	\$ 13,800	0.22%	
Increase in Line of Duty Act Rate (LODA)	\$ 6,548	0.10%	Public Safety related

Prince George County Public Schools

The proposed FY23 County budget provides an additional \$1,496,522 to the Prince George County Public Schools for their operations fund; this represents an 8.8% increase in the General Fund transfer to schools. This funding is provided in accordance with the Revenue Sharing Formula used since FY 2007. The County is pleased to collaborate with the Schools to provide some additional funding for health insurance increases and a pay raise for teachers. Also included is a capital transfer of \$437,091 to purchase five school buses in accordance with their school bus replacement plan, and a \$2,841,492 General Fund transfer to the Debt Fund to make school-related debt service payments in FY23. For FY23, the County and School division will have separate health insurance plans to minimize anticipated large increases with the current insurance carrier.

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 2022 the Board of Supervisors approved placement of public safety employees on a step plan in accordance with their experience to address pay compression. During summer work sessions, the Board agreed with staff recommendations to implement the same step placement plan for non-public safety employees in FY2023 to address pay compression. The Board also recognizes that recently approved state minimum wage increases require the County to improve the starting salaries of all ranges to maintain the integrity of our pay scales, and offer competitive wages above the statutory minimum.

Included in the FY2023 budget for compensation is:

- Providing a 5% scale increase for all pay ranges (this does not mean a 5% salary increase for all employees)
- Placing non-public safety employees on steps in accordance with relevant internal and external experience (at 65% year for step)
- Providing public safety employees with a step increase (in addition to a 5% scale adjustment)
- Providing Constitutional Officers mandated Compensation Board increases in accordance with our increase in population (43,010) and based on a General Assembly required 5% increase for state-supported employees – State Mandated
- Providing Comp Board funded positions within the Constitutional Offices the higher of their step placement, or a 5% increase on their Comp Board Funded Salary – State Mandated
- Providing the higher of a 5% increase or step placement increase for Social Services and RCJA employees (state-supported positions) – State Mandated

Not all employees will receive a pay raise under this plan. Employees receiving no pay increase under the step placement plan will receive a one-time bonus that equals 2% of their current salary. Additionally, employees receiving less than 2% pay increase under the step placement plan will receive a one-time bonus to make their approved pay increase plus bonus equal 2% of their current salary.

Additional County Workforce Investments

The FY2023 proposed budget includes funding to make strategic investments in the following County operations.

Adds one new Police Officer

Adds one new Information Technology Technician

Makes a part-time Victim Witness Program Assistant a full-time Victim Witness Advocate

Adds one full-time and one part-time Social Services Benefits Program Specialist III, 84.5% state-funded

Employee Reclassifications

Makes one Assistant Commonwealth's Attorney a Deputy Commonwealth's Attorney

Makes a Victim Witness Coordinator II a Victim Witness Coordinator IV

Makes the Emergency Communications Manager V a Manager VI

Makes a Buildings and Grounds Maintenance Mechanic a Maintenance Supervisor (as approved on May 10, 2022)

Provides a Career Development Increase to one Deputy Commissioner of Revenue

Utilities

For FY2023, the water and sewer user charges will increase by 30% and 3% respectively. The expected dollar increase resulting from these rate adjustments is \$732,600. 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 \$8.78/month, or \$17.56/billing period.

There are five major capital projects under development to improve capacity and conveyance within the County. They are:

- ▶ New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System [\$2M Cash Reserves]
- ▶ New Tank and Booster Station in the Temple Avenue area [\$3.5M ARPA Funding]
- ▶ New Tank and Booster Station in the Route 156 area near Hopewell [\$2.5M ARPA Funding & \$1M Cash Reserves]
- ▶ New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection [\$2M – Cash Reserves]
- ▶ Water Line Expansion to Route 10 [\$3.2M Federally-Funded project Congressman McEachin; \$1M local match using Utility cash reserves]

The County will leverage \$6 million in ARPA funding for capital projects, and use of \$6,000,000 in Utility cash reserves. Approximately \$28.3 million in debt issuance will be made in FY2023 to complete a Blackwater regional interceptor and sewer facilities and a new 3 MGD wastewater pump station and force main, and Utilities revenues will repay this debt.

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 \$184,089 and \$102,446 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 \$72,836, \$4,980 and \$52,495 respectively to

support inflationary and compensation and benefit increases. Elimination of one vacant Pretrial Officer Position is included, and the RCJA budget will increase by \$52,753 or 4.97%.

Debt Service

There is no increase in Debt Service Contribution from the General Fund in FY2023. There are no new General Fund supported capital projects for completion in FY2023 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

Prince George County will receive \$7,449,621 in American Rescue Plan Act (ARPA) funding that can be spent over the next two fiscal years on certain types of capital projects. The adopted budget reflects using at least \$6 million of this funding for utility infrastructure improvements throughout the County. The County will make capital vehicle and school bus purchases 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.

General Fund Balance

Per County financial policy, the unassigned general fund balance is not to be used to balance the FY2023 operating budget. The Board of Supervisors has adopted a financial policy that requires maintenance of a 12.5% general fund balance based on the total budgeted General Fund, School Operating Fund and Debt Service Fund expenditures. This minimum amount is calculated for FY23 at \$18,428,540, and the General Fund balance at June 30, 2022 is estimated at \$29,500,000.

Conclusion

The status of the overall Prince George County economy appears to be improving when comparing key economic indicators to prior years in light of the COVID-19 pandemic. I believe that our budget approach for FY2023 is prudent for positioning our local government to outlast the fluctuations in turbulent economic markets, as national interest rates begin to rise. With this in mind, I am confident that each stakeholder in the FY2023 budget is prepared to deliver high quality services and is dedicated to working collectively to implement the budget effectively and efficiently.

I would like to express my sincere appreciation to Betsy Drewry, Deputy County Administrator – Finance, Lori Robertson, Accounting Supervisor, Monica Thompson, Financial Reporting Accountant, and Corrie Hurt, Human Resources Director, who were involved in developing this adopted 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 making Prince George County 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 written in a cursive style with a large, stylized "J" and "S".

Jeffrey D. Stoke
County Administrator

VISION

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

MISSION

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

CORE VALUES

INTEGRITY

ACCOUNTABLE

TRANSPARENCY

INNOVATION

RESPECT

STEWARDSHIP

A PLACE WHERE VOLUNTEERS MATTER

STRATEGIC PLAN

The Board of Supervisors recognizes its responsibilities of providing core services to the citizens of Prince George in the areas of education, public safety and social services. The County also recognizes the need to update strategic goals. A Request for Proposals for developing an updated strategic plan was issued on June 11, 2021. In November of 2021, the County contracted with Managing Results, LLC for assistance in developing an updated strategic plan, as well as in developing strategic goals and an implementation plan. At the time of budget publication (following May 24 budget adoption), final strategic plan development remained ongoing. The FY2024 budget will contain updated information regarding the County's updated strategic goals and priorities. During the last process, the following strategic initiatives were put forth as additional priorities to advance the vision and mission of the County.

STRATEGIC INITIATIVE ONE: BOLSTER ECONOMIC WELL-BEING

STRATEGIC INITIATIVE TWO: PRACTICE GOOD GOVERNANCE

STRATEGIC INITIATIVE THREE: FUNDING THE FUTURE

STRATEGIC INITIATIVE FOUR: STRENGTHEN CIVIC PARTNERSHIPS

INITIATIVE ONE: BOLSTER ECONOMIC WELL-BEING.

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

ACTION AGENDA:

1. Support businesses and local entrepreneurs through a focused business appreciation and expansion program.
2. Adopt/implement a Prince George County tourism and sports development strategy.
3. Plan for future business/industrial park development in Prince George County.
4. Expand wireless technology throughout the county.
5. Develop a 5 year infrastructure forecast that will support business, commercial and industrial development in Prince George County.
6. Strengthen our partnerships focused on economic development and economic well-being.
7. Share the Prince George County business story with state and federal legislators.
8. Advocate for and support a technical workforce training initiative in the Prince George County school system.

INITIATIVE TWO: PRACTICE GOOD GOVERNANCE.

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

ACTION AGENDA:

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

INITIATIVE THREE: FUNDING THE FUTURE

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

ACTION AGENDA:

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

INITIATIVE FOUR: STRENGTHEN CIVIC PARTNERSHIPS

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

ACTION AGENDA:

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

GOALS & PERFORMANCE MEASURES

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

The County publishes an **Annual Report** that summarizes activities and accomplishments of each County department. The report for 2021 can be found on the County's website in the County Administration section using the following link.
https://www.princegeorgecountyva.gov/departments/county_administration/2021_annual_reports.php

COMMUNITY PROFILE

Overview

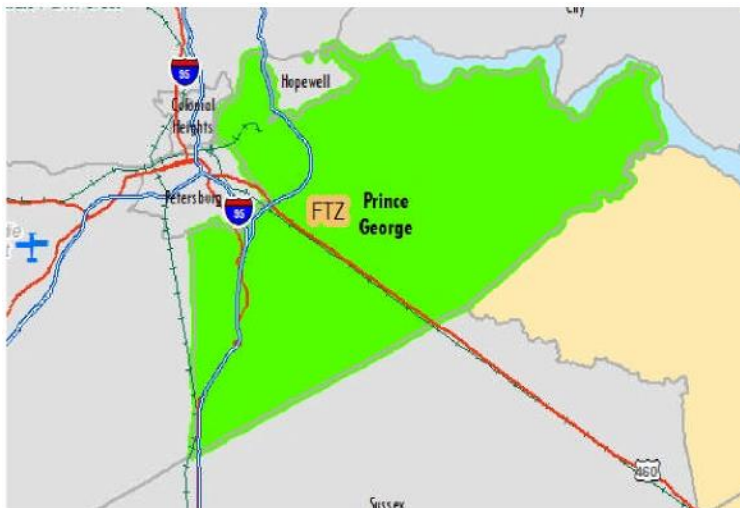
Prince George County, Virginia is a suburban community of 43,010 residents. It is centrally located in southeastern Virginia and is included in the Richmond Metropolitan Statistical Area (MSA).



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

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

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



Distance from Major Points of Interest

Richmond: 25 miles northeast

Washington, DC: 125 miles north

Port of Hampton Roads: 90 miles southeast

Raleigh, NC: 150 miles south

History

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

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

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

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

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

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

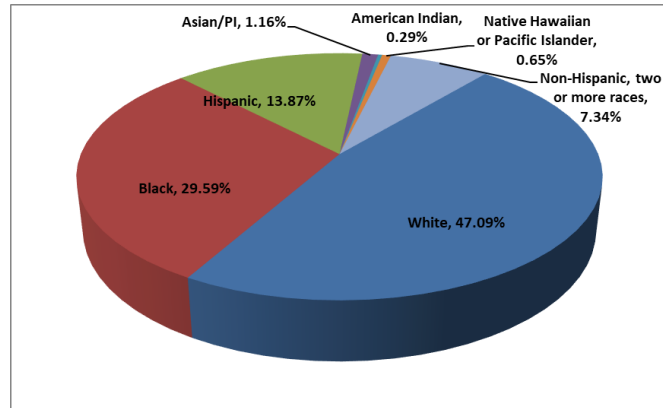
Prince George's role and contribution to the military and defense of our nation did not end after 1865. During WWI in June 1917 the U.S. Army began building Camp Lee, which was to serve vital infantry training ground for American soldiers on their way to Europe. Camp Lee was also a pivotal training ground during WWII where it became the center of both basic and advanced training of quartermaster personnel. In 1950 it was re-designated Fort Lee, and its primary mission today is focused on quartermaster and logistics training disciplines.

Public Schools

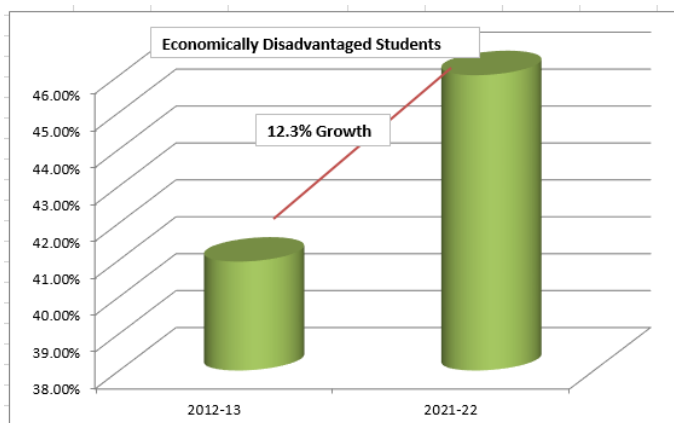
Prince George County Schools include 5 elementary, 1 middle, 1 junior high and 1 high schools. In addition, the County is part of Rowanty Technical Center, a regional technical school.

Student Enrollment for the 2021-22 school year is 6,002 (Fall Membership K-12) with an additional 139 Pre-K students. K-12 enrollment is up from 5,960 in 2020-21. The FY2021-22 school budget was based on a projected Average Daily Membership (ADM) of 5,906. Projected ADM for the 2022-23 school year was increased to 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 45.86% of students reported as White, 31.01% as Black, 13.97% Hispanic, 6.95% identifying as Non-Hispanic, two or more races, 1.07% Asian/PI, 0.87% as Native Hawaiian or Pacific Islander, and 0.28% as American Indian. The overall demographic information has remained fairly consistent during the last five school years.



In 2021-2022 Prince George County Public Schools served 1,585 K-12 military dependent students whose parents were members of the Armed Forces or civilian employees of the Department of Defense. Of these students, 1,382 lived on federal property. The total percentage of Military Dependent students served in PGCPs during 2021-2022 was 25.61% [using school student enrollment count on federal count date of 6,188].



Students who are considered Economically Disadvantaged made up 40.95% of the student population in 2012-2013. This percentage has increased to 46% for the 2021-2022 school year. Additionally, students with disabilities make up 13.4% of the PK-12 student population. This percentage has fluctuated between 10-13.5% 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 elementary school is currently under construction to replace current William A. Walton Elementary school with completion anticipated in early 2023.

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. A schedule of capital priorities, as ranked by capital improvement plan committee members, of the most recently completed capital improvement plan process are provided by link the capital section of this document.

Higher Education

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

Economic Development & Tourism Activity

Prince George County, Virginia, unemployment rate was stable in 2019, and was at 2.9% in December of 2019. The COVID-19 pandemic created dramatic increases in unemployment levels throughout the nation, Commonwealth of Virginia and the County. The April 2020 rates were at a high of 9.9% and the business environment continues to rebound with the March 2022 unemployment rate at 3.1%.

There were a total of 2,400 business licenses in 2021 (2,344 in 2020). New business licenses in 2021 amounted to 381 (compared to 396 in 2020). The remaining 2,019 business licenses were renewals.

Selected highlights for 2021:

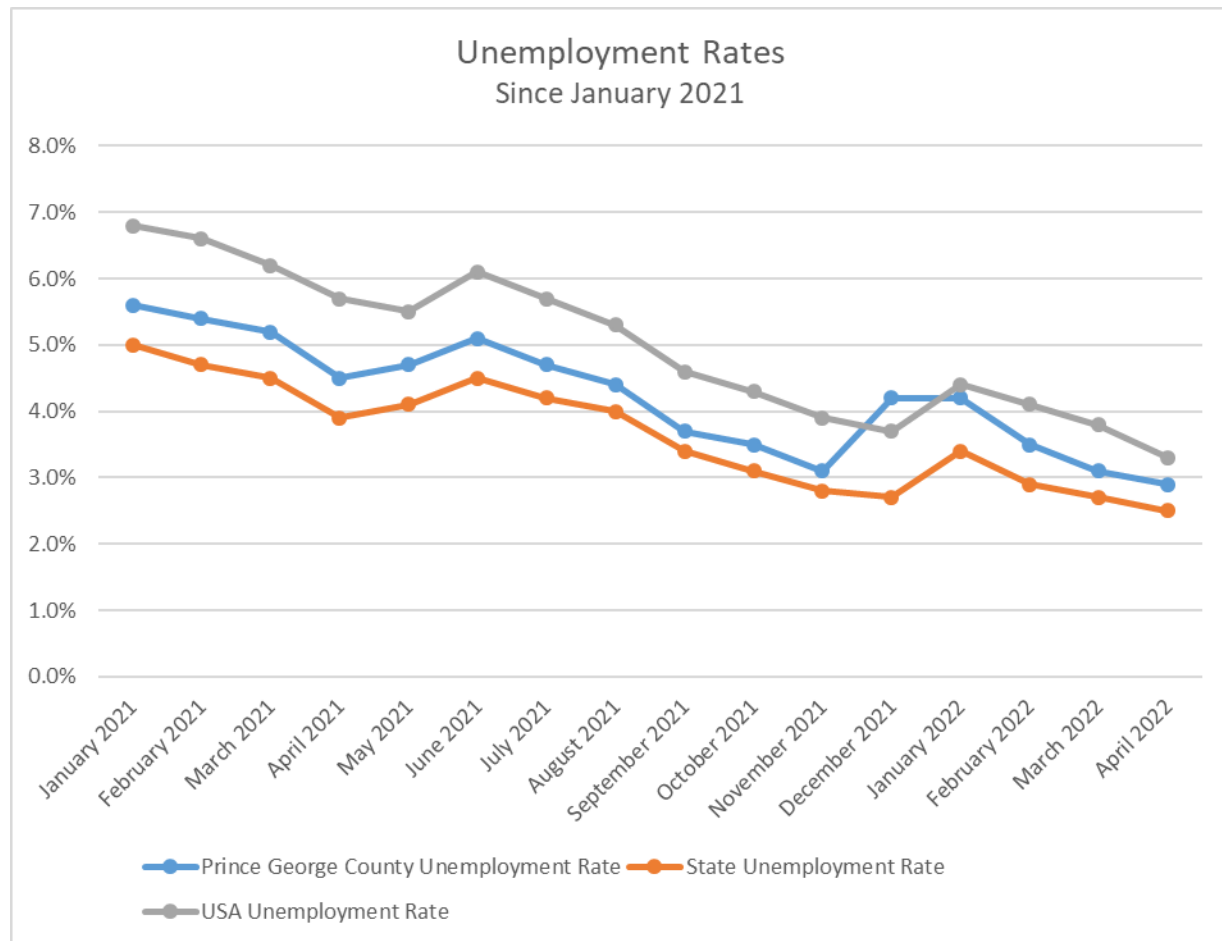
- Welcomed Stacey English as the Economic Development Specialist on February 16, 2021.
- Jordan Point Marina sold for \$1.35m in March to the same ownership as Davis Watersports. The new owners plan to make many improvements to the marina to make it more user-friendly and to attract tourists.
- Participated in the DRIVE 2.0 session with Hopewell/Prince George Chamber of Commerce and Virginia Tourism Corporation to assess our region's tourism assets.
- Assisted with Historic Garden Week, April 17-24; four (4) gardens in Prince George County were featured, including two personal residences, a wedding venue, and a historic church.
- Submitted the Enterprise Zone Annual Report to the Virginia Department of Housing and Community Development.
- The Rolls-Royce aircraft component factory officially closed its doors on July 2, due to the economic downturn and collapse in global airline travel resulting from the COVID-19 pandemic.
- Partnered with Petersburg Area Regional Tourism on a tourism blitz at the Bracey Welcome Center in July. Items from the Regional Heritage Center and TreeTime Adventures were displayed along with promotional brochures to encourage travelers to stop in Prince George County.
- Hosted the 2021 Dixie Softball World Series for both the Darlings division (7-8 years old) and Angels X-play division (9-10 years old), July 23 -27.
- On September 14, Governor Ralph Northam announced Service Center Metals, a manufacturer of aluminum extrusions, will invest \$101.7 million to expand its footprint in Prince George County. The company will construct an aluminum extrusion plant and a Compact Remelt Plant in Crosspointe Centre to increase production capacity and meet

customer demand, mirroring its campus in SouthPoint Business Park. Virginia successfully competed with Tennessee for the project, which will create 94 new jobs.

- Holy Mackerel is now open at 700 Jordan Point Road, home of the former Dockside Restaurant. The new taproom offers a full bar, craft beer and a full food menu focused on seafood but offers other items such as nachos, salads, burgers, and tacos.
- Prince George County partnered with Virginia's Gateway Region (VGR) for a regional GO Virginia grant to perform site studies for our region. VGR received the grant and is allocating \$307,700 for Prince George County. Grant funding is going to Timmons Engineering to perform the work required by VEDP to raise the Tier ranking from 2 to 4 for the Hardware Drive County-Owned Land, SouthPoint VP-166, and Chudoba Industrial Park.
- October 22, Economic Development staff hosted a Business Show & Job Fair at the Central Wellness Center. Twenty-seven businesses were on hand to meet with prospective employees. Over fifty job seekers attended.
- Hosted a virtual Longwood Small Business Development Center program for small business economic recovery on November 9, 2021.
- On November 16th, 7-Eleven opened their second-largest store in Virginia at the intersection of Route 460 and Rives Road. This location is the first in Virginia to offer both Raise the Roost and Laredo Taco Company restaurants, both focusing on freshly made ingredients.
- On December 20th, staff received the final Exit 45 Strategic Plan report from Sanford Holshouser. At the direction of the Board of Supervisors, staff began the strategic plan process for Exit 45 in Summer 2021. This strategic plan serves as an action plan to redevelop Exit 45 and addresses Utilities, Economic Development, Tourism, Planning, and Code Compliance items. The full plan is available on the website, under "Business."
- Responded to 37 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 ten (10) "Key to the County" plaques for ribbon cuttings, grand opening events, and special anniversary celebrations:
 - The Award & Frame Shop (2nd location on Ft. Lee)
 - Davis Travel Express
 - Patriot Outfitters
 - Mass Grand Opening for six businesses (in the PXtra on Ft. Lee)
 - Bopper's Malt Shop (2nd location on Ft. Lee)
- Visited 22 businesses (in-person and virtually) as part of the Business Retention and Expansion (BR&E) program.

- Attended two (2) tradeshow:
 - ICSC – (virtually) May 25 & 26
 - ICSC Recon – December 4 – 8 in Las Vegas, NV
- Attended two (2) conferences:
 - Virginia Economic Development Association Conference – September 22-24 in Norfolk, VA
 - Virginia Tourism Conference – November 14-16 in Leesburg, VA
- Attended two (2) trainings:
 - IEDC Basic Course, August 23 – 27.
 - VIDA / VIED Institute for Industrial Development Authorities, December 15-16.
- Held six (6) Prince George County Industrial Development Authority Board meetings. The FY21 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.

The Top Employers in Prince George County for 2021 were: the U.S. Defense Department, the County of Prince George, the U. S. Department of Justice, Cantu Services, Delhaize America Distribution Center (Food Lion DC), Perdue Products, Standard Motor Products, Inc., the U. S. Department of Army and Air Force, the U. S. Army Non-Appropriated Funds Division, and Riverside Regional Jail. 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 2021	5.6%	5%	6.8%
February 2021	5.4%	4.7%	6.6%
March 2021	5.2%	4.5%	6.2%
April 2021	4.5%	3.9%	5.7%
May 2021	4.7%	4.1%	5.5%
June 2021	5.1%	4.5%	6.1%
July 2021	4.7%	4.2%	5.7%
August 2021	4.4%	4%	5.3%
September 2021	3.7%	3.4%	4.6%
October 2021	3.5%	3.1%	4.3%
November 2021	3.1%	2.8%	3.9%
December 2021	4.2%	2.7%	3.7%
January 2022	4.2%	3.4%	4.4%
February 2022	3.5%	2.9%	4.1%
March 2022	3.1%	2.7%	3.8%
April 2022	2.9%	2.5%	3.3%

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

STATISTICAL DATA

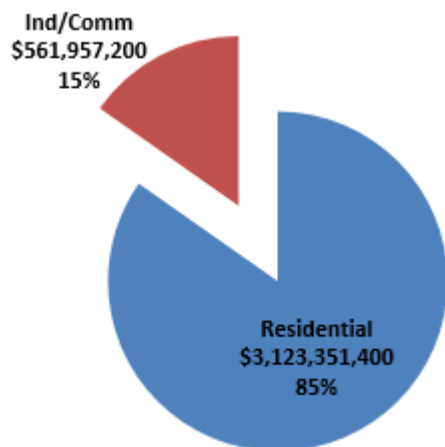
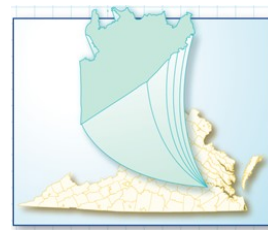
Year Established: 1703

Area: 265.3 sq miles

Total Adopted Fiscal Year 2023 Budget: \$160,016,873

Population	38,292
Median Household Income	\$75,123
Housing Units	12,545
Owner-Occupied housing unit rate	69%
Persons per Household	2.9
High School Graduate or higher (age 25+)	89.8%
Bachelor's Degree or higher (age 25+)	23.4%
Persons in Poverty	7.1%

Source: US Census website



Land Book / Assessor Information

Land Book Summary	Projected 2023	FY 2022
Residential / Agricultural	2,968,394,800	2,574,105,900
Multi-Family	154,956,600	122,834,900
Commercial / Industrial	561,957,200	500,783,968
Total Land Book	3,685,308,600	3,197,724,768

Assessment Frequency Annual

Major Employers

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



Public Schools in the County

School	Enrollment
Elementary	
L L Beazley*	616
D A Harrison*	527
North*	750
South *	490
W A Walton*	557
Middle School	
J E J Moore	1,415
Jr High School	
N B Clements**	
High School	
Prince George High	1,786

*Includes PreK

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

Police Department

Sworn Officers	67
Civilians	2
Auxiliary	8
Emergency Communication Center	17

Crime Statistics (2021) - "A" Offenses

Violent Crimes	400	} 1,547
Property Crimes	777	
Crimes Against Society	370	

Traffic Data Total (2021)

Traffic Stops	7,457
Summons	6,636
Warnings	2,664



Animal Services

Officers + Supervisor (1)	4
Adoption Coordinator	1
Kennel Attendants - Full-Time	1
Kennel Attendants - Part-Time	4
Animal Intakes (2021)	760

Fire & Emergency Protection

2021

Paid Staff Full-Time - Response*	32
Paid Staff Part-Time - Response	29
Support Staff	2
Volunteers (Active)	148
Calls for Service (2021)	5,031
Average EMS Response Time - SUBURBAN	
P1—life threatening emergency	9.5
P2—non-life threatening emergency	10.4
P3—non-emergency	10.9
Average EMS Response Time - RURAL	
P1—life threatening emergency	11.8
P2—non-life threatening emergency	12.4
P3—non-emergency	14.5

*Includes Director

Gallons Used

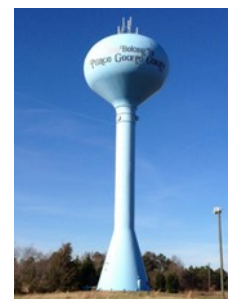
Top 10 Water Customers

2021

Riverside Regional Jail	49,020,102
Service Center Metals	27,109,668
Pine Ridge Trailer Park, Sun Communities	19,436,286
Independence Place Apartments	11,981,580
Food Lion Distribution	10,354,875
Jefferson Pointe Apartments	10,244,865
Puddledock Place Apartments	9,988,550
Bailey's Ridge Apartments	8,538,714
Rolls Royce	8,375,507
Branchester Lakes Apartments	5,176,951

Water & Wastewater Services

Customers served - 2021	4,516
Gallons used daily - Water 2021	871,347



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 2022-23 Budget Plan*** is the original proposed budget issued by the school superintendent. This was presented to the School Board on February 21, 2022. 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 FY2023 budget. The introduced presented to the Board of Supervisors and to the public on March 22, 2022.
- ***Recommended Capital Improvement Program*** contains detailed information on proposed capital projects for both local government and schools. The CIP process was suspended for FY2023 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 and federal ARPA Funding for FY2023.

- 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 24, 2022.
- 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 24, 2022.
- The ***School Board's Adopted Budget*** is the final approved budget for the School Division. The School Board adopted its budget on March 7, 2022, making adjustments to the Superintendent's proposed budget. Anticipated state revenues are currently forecasted absent an approved state budget by the Virginia General Assembly. 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 a state budget by the General Assembly. The Prince George County School Board and Prince George County Board of Supervisors will take needed actions to amend the FY2023 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 FY2023. The introduced budget was presented on March 22, 2022, and totaled \$160,135,263. Revenue estimates were fine-tuned as higher, updated assessed values became available and the real property and personal property tax rates were reduced accordingly. The adopted FY2023 budget totals \$160,016,873, \$118,390 (0.07%) less than the introduced budget.

Fund	Fund Description	Introduced FY2023 Budget	Adopted FY2023 Budget	Change Introduced to Adopted	Summary Description of Change Introduced to Adopted
0100	General Fund	69,069,370	68,951,487	(117,883)	See General Fund Summary
0217	Community Corrections RCJA	1,120,166	1,113,372	(6,794)	Revision to Employee Compensation / Employee Complement
0218	Adult Education	974,715	974,715	-	No Change
0213	Tourism	642,857	642,857	-	No Change
0215	Economic Development	1,400,000	1,400,000	-	No Change
0220	Stormwater	490,000	490,000	-	No Change
0227	LOSAP (Volunteer Annuity)	181,500	181,500	-	No Change
0311	Capital Improvement Fund	1,344,388	1,374,418	30,030	Updated transfer to capital for devoted Fire Apparatus and Fire Equipment - based on higher RE tax revenues
0401	Debt Service Fund	9,130,815	9,130,815	-	No Change
0500	School Operating	78,917,456	78,875,709	(41,747)	Updated State Revenues and Local Transfer based on reduced RE and PPT Tax Rates
0510	School Grants	8,118,589	8,118,589	-	No Change
0520	School Textbooks	787,000	787,000	-	No Change
0540	School Nutrition	3,369,036	3,369,036	-	No Change
0600	Utilities Operating	7,752,234	7,755,123	2,889	Revision to Employee Compensation
0610	Utilities Replacement Reserves	750,500	565,354	(185,146)	Reclassification Reserves to Capital
0620	Utilities Capital	8,793,998	8,979,144	185,146	Reclassification Reserves to Capital
0960	Special Welfare	15,000	15,000	-	No Change
	Grand Total, All Funds	192,857,624	192,724,119	(133,505)	
	Interfund Transfers	(32,722,361)	(32,707,246)	15,115	
	Total Budget, Net of Transfers	160,135,263	160,016,873	(118,390)	

General Fund Changes – Introduced to Adopted

ITEM #	REVENUE / EXPENDITURE		Description	Revenue Change	Cumulative Revenues	Expenditure Change	Cumulative Expenditures
			General Fund Budget - FY2023 Introduced	\$ 69,069,370		\$ 69,069,370	
REVISIONS INTRODUCED TO ADVERTISED DISCUSSED 3/29/2022			RESOURCES [Revenues / Expenditure Changes]:				
1	REVENUE	311101	Real Property Tax Revenues - Increase in Assessed Values Provided by Interim Assessor on 3/28/2022 and Reduction in RE Rate to Advertise [\$0.83 to \$0.82]	112,000	\$ 69,181,370		
2	REVENUE	311201	Public Service Tax Revenues - Reduction in Rate to Advertise [\$0.83 to \$0.82]	(27,907)	\$ 69,153,463		
3	REVENUE	311303	Mobile Home Tax Revenues - Reduction in Rate to Advertise [\$0.83 to \$0.82]	(1,852)	\$ 69,151,611		
4	REVENUE	311301	Personal Property Tax Revenues - Reduction in Rate to Advertise [\$3.95 to \$3.90]	(200,927)	\$ 68,950,684		
5	REVENUE	333504	Social Services - Welfare Administration Revenues	803	\$ 68,951,487		
6	EXPENDITURE	0100-0917-49150	Change in School Transfer from Growth in Assessed Values and Drop in RE Tax Rate and PPT Tax Rate to Advertise			(41,747)	\$ 69,027,623
7	EXPENDITURE	0100-42200	Health Insurance Premium - Removed Increase [No change in Premiums with Renewal]			(255,173)	\$ 68,772,450
8	EXPENDITURE	0100-0917-49179	Transfer to RCJA - Reduction in GF Transfer - Health Insurance Premium - No Increase			(6,880)	\$ 68,765,570
9	EXPENDITURE	0100-41100	Step Placement Adjustments as Determined on 03/29/2022			118,748	\$ 68,884,318
10	EXPENDITURE	0100-0917-49172	Increase in Transfer to CIP for Growth in Value of \$0.01 [Fire/EMS Apparatus & Equipment]			15,000	\$ 68,899,318
11	EXPENDITURE	0100-0917-49199	General Fund Contingency - Introduced to Advertised			52,169	\$ 68,951,487
			SUBTOTAL CHANGES [INTRODUCED TO ADVERTISED]	(117,883)		(117,883)	
			BUDGET (GEN FUND) AS ADVERTISED	68,951,487		68,951,487	

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 FY2022 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, 2021

Christopher P. Morill

Executive Director

STATE REQUIREMENTS

Requirements for Budget Adoption

The Commonwealth of Virginia requires all localities to meet certain budget guidelines, as outlined in Sections 15.2-2500 to 15.2-2513 of the Code of Virginia (1950), as amended. According to these guidelines, all localities within Virginia must have a fiscal year beginning on July 1 and ending on June 30 and must approve a balanced budget. A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year. The School Board must approve the School Budget by May 1 or within 15 days of receiving estimates of state funding, whichever occurs later. The Board of Supervisors must approve the operating budget and set the tax rate by July 1 of each year. The adoption of the tax rate requires the Board to hold a public hearing and to advertise this hearing no less than 30 days in advance if the reassessment would result in an increase of one percent or more in the total real property tax levied compared to the prior year's tax levies. Although these are the minimum state requirements, the County traditionally has adopted its budget by April 30 in order to establish teacher contracts and to set the property tax rates prior to the tax bill mailing date. For FY 22/23, the Board adopted the Personal Property and Machinery & Tools tax rates on April 26, 2022, adopted the Real Estate tax rate on May 10th and adopted the budget on May 24th. The official appropriation of funds takes place prior to July 1 of each year and is scheduled to occur on June 14, 2022.

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 2021 with initial data gathering for the General government department expenditures. Department budget requests were due to the Finance team on January 7. 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 FY22/23 requests and those meetings were recorded to allow the Board of Supervisors to view videos of departmental and agency requests. Four pre-budget work sessions were held with the Board of Supervisors December through March, and board members ranked requests and provided guidance on what initiatives to include in the County's Introduced FY22/23 budget. Requests and anticipated revenues were balanced, and staff prepared and the County Administrator presented the FY22/23 introduced budget on March 22, 2022. The FY22/23 budget calendar was adjusted due to unforeseen delays in the annual assessment of real property, and due to staff turnover within County Assessor's Office.

After the introduced budget was presented, the Board held one work session on March 29 to discuss needed revisions largely attributable to changes to real property assessed values, and fine-tuned tax rates for advertisement and revenue projections. After all of the budget changes were agreed upon, a public hearing on the tax rates was held on April 26. The Board set the personal property and machinery & tools tax rates on April 26; and set the real property tax rate on May 10 following a public hearing on the effective real property tax rate increase due to growth in assessed values. A public hearing was held on the adjusted budget document for FY 22/23 on April 26. The Board adopted the budget on May 24, following a discussion during its work session, on needed changes to the budget prior to adoption. Appropriation of the adopted budget is scheduled for June 14.

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.

- 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)			
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 Health Insurance Internal Service Fund is not depicted above.

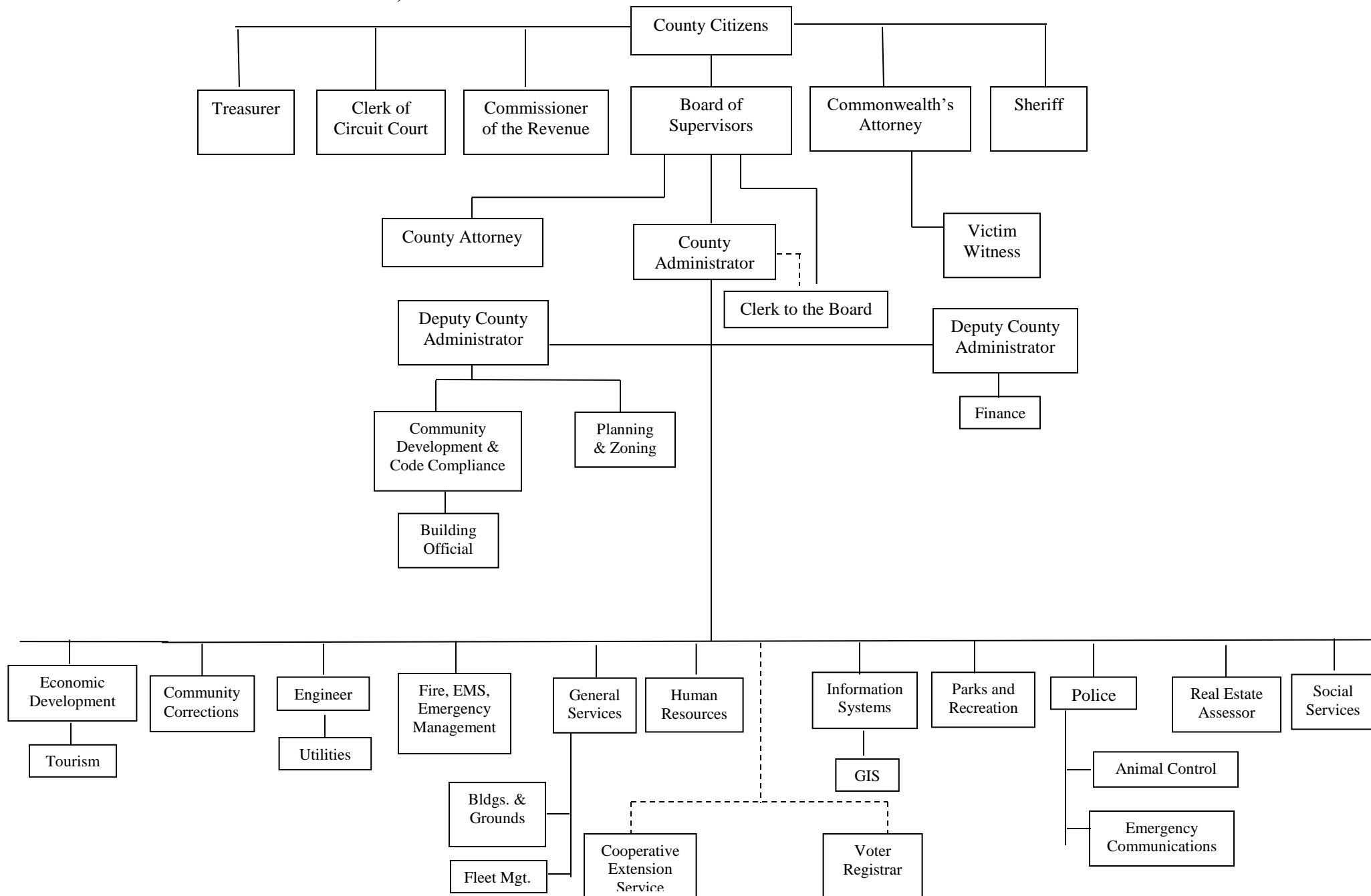
BASIS OF BUDGETING AND ACCOUNTING

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). A difference between GAAP and the budgetary basis of accounting is the treatment of encumbrances. Encumbered amounts are treated as expenditures under the budgetary basis of accounting used by the County, while encumbrances are treated as reservations of fund balance under the GAAP basis.

PRINCE GEORGE COUNTY, VA



FINANCIAL MANAGEMENT POLICIES

Adopted: November 7, 2006

Revised: July 12, 2011

Revised: May 13, 2014

Revised: November 27, 2018

FISCAL POLICY GUIDELINES - OBJECTIVES

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

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

Effective fiscal policy:

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

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

CAPITAL IMPROVEMENT BUDGET POLICIES

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

DEBT POLICIES

1. The County will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.

DEBT POLICIES (CONTINUED)

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

BUDGET POLICIES

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

BUDGET POLICIES (CONTINUED)

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

FUND BALANCE POLICIES

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


FUND BALANCE POLICIES (CONTINUED)

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

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

FUND BALANCE POLICIES (CONTINUED)

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

	<h2 style="text-align: center;">FISCAL YEAR 2022-2023 OPERATING & CAPITAL BUDGET CALENDAR</h2>
	<p>August 2021</p> <p>No Activity *The normal Capital Improvement Plan process was suspended for FY2023 at the direction of The Board of Supervisors due to limited debt capacity</p>
P	<p>September 2021</p> <p>No Activity*</p>
R	<p>October 2021</p> <p>Discussions of FY2023 CIP Priorities with Board of Supervisors</p>
I N C E G E O R G E	<p>November 2021</p> <p>No Activity*</p>
	<p>December 2021</p> <p>6 Operating Budget memo and templates provided to Department Heads (for request submission)</p> <p>15 Board Pre-Budget Work Session</p>
	<p>January 2022</p> <p>7 Department Requests Due to Finance</p> <p>10-31 County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p>
	<p>February 2022</p> <p>1-11 County Administration and Finance Staff Reviews Department Requests & Meets with Department Heads (recorded for Board Member Review)</p> <p>17 Board Pre-Budget Work Session (Revenue Focus)</p> <p>10-22 Budget Revenue and Expenditure Fine Tuning</p> <p>23 Board Pre-Budget Work Session</p>
	<p>March 2022</p> <p>1 Board Pre-Budget Work Session</p> <p>22 Presentation of County's Introduced Budget</p> <p>12 2022 General Assembly Session Scheduled to End</p> <p>22 Grant Authority to Advertise Public Hearing on Tax Rates & / OR Effective Tax Increase (increase in assessed values)</p> <p>29 Budget Work Session / Updated Tax Rates to Advertise</p>
	<p>April 2022</p> <p>26 Tax Rate Public Hearing & Adoption [PPT & M&T Adopted]</p> <p>26 Budget Public Hearing</p>
	<p>May 2022</p> <p>3 Budget Work Session (Final adjustments – General Assembly)</p> <p>10 Public Hearing on Effective Real Estate Tax Increase due to Increase in Assessed Values – Adoption of RE Tax Rate</p>

	May 2022 (Continued) 24	Budget Adoption [State Budget Remains Unavailable at the time of local budget adoption; Budget Amendment if needed will follow].
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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 24, 2022.

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

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

BUDGET-IN-BRIEF

Budget Highlights

The **Total Adopted** budget is \$160,016,873, \$25,626,411, 19.07% more than the FY21/22 adopted budget.

- School Budget changes, including Adult Education, represent \$13,464,019; 52.54% of the increase in the total budget. The majority of funding for these increases was derived from state and federal sources.
- The Utilities Budget, a self-sustaining proprietary fund, is increasing by \$7,694,258 which represents 30.02% of the change in the total adopted budget. The Utilities budget calls for the use of over \$6.2 million in Utilities cash reserves for capital maintenance projects. The approved use of \$6M in federal ARPA funding for projects is not included in the adopted budget, but will be appropriated at a later time (following a public hearing when the second tranche of funding arrives around August 5, 2022).
- Increases in the water and sewer rates were approved for FY22/23, and were 30% and 3% respectively, and will result in an estimated \$732,600 increase in revenues. These rate increases were necessary to address inflationary operating increases, to address pay compression for existing personnel and to adequately maintain existing infrastructure.
- The General Fund budget increased by \$6,360,792, 10.16%. Net of transfers, the General Fund budget increase is \$3,686,683, 10.14%, and represents 14.39% of the change in the County's total budget. 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 FY22/23. The "equalization" rate was \$0.75, and the increase in assessed values net of new construction and improvements was 14.3%. The Board of Supervisors adopted the Real Estate Tax rate at \$0.82 per \$100 of assessed value, which is \$0.04 lower than the FY2022 rate of \$0.86 per \$100 of assessed value. The effective tax increase was 9.3%.

- The County has experienced growth in the assessed values of real and personal property, like governments throughout the Commonwealth and nation. The Real Estate, Mobile Home and Personal Property Tax Rates were reduced from FY21/22 levels. Additionally, the motor vehicle license fee was eliminated. The following tax rates were approved for FY22/23:
 - Real Property & Mobile Home Rates - \$0.82 per \$100 of Assessed Value [\$0.04 less than FY22 rate of \$0.86 per \$100 of Assessed Value]
 - Real Property Tax Rates adopted on May 10, 2022 impact billings due on December 5, 2022 and June 5, 2023;
 - Mobile Home Tax Rates adopted on May 10, 2022 impact billing due on June 5, 2023 (matches RE rate in effect on January 1 in the year billed).
 - Personal Property Tax Rate - \$3.90 per \$100 of Assessed Value [\$0.35 less than FY22 rate of \$4.25 per \$100 of Assessed Value]; Personal Property Tax rate adopted on April 26, 2022 impacts billing due June 24, 2022
 - Machinery & Tools - \$1.25 per \$100 of Assessed Value [no change from FY22 rate]; Machinery & Tools Tax rate adopted on April 26, 2022 impacts billing due June 24, 2022
 - Motor Vehicle License Fee – ELIMINATED; Ordinance to eliminate fee adopted on April 26, 2022 impacted billing due June 24, 2022

The **General Fund** budget is \$68,951,487, \$6,360,793, 10.16% greater than the FY21/22 adopted budget.

There is no planned use of General Fund Balance in the adopted FY22/23 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 FY2022	% of Total Change	Notes
Real Estate Tax Revenue - Residential	\$ 2,047,538	32.19%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Commercial Industrial	\$ 419,300	6.59%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue from New Construction and Improvements	\$ 261,236	4.11%	Revenue Increase due to New Construction and Improvements
Real Estate Tax Revenue - Ag 20 > 100	\$ 102,885	1.62%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Multi Family	\$ 115,620	1.82%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Real Estate Tax Revenue - Ag > 100	\$ 64,421	1.01%	Growth in Assessed Values, net of \$0.04 reduction in Real Estate Tax Rate
Delinquent Real Estate Tax Revenue	\$ (125,000)	-1.97%	Reduction in estimate based on trend and prior year actual collections
Personal Property Tax Revenue - Motor Vehicles (Personal and Business)	\$ 2,738,823	43.06%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Business Furniture & Fixtures	\$ 477,024	7.50%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Boats	\$ 34,708	0.55%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Personal Property Tax Revenue - Military Leased Vehicles	\$ 1,088	0.02%	Growth in Assessed Values, Net of \$0.35 reduction in Personal Property Tax Rate
Motor Vehicles - Volunteers	\$ 558	0.01%	Growth in Assessed Values and/or number of volunteers; tax remains at \$0.10
Local Sales & Use Taxes	\$ 500,000	7.86%	Assumes State hold harmless if grocery tax is reduced
Public Service Tax Revenue	\$ 408,372	6.42%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Social Services State & Federal Revenues w/ CSA	\$ 357,692	5.62%	
Business, Professional & Occupational Licenses (BPOL)	\$ 104,900	1.65%	
Compensation Board & HB 599	\$ 99,920	1.57%	HB 599 (Police) unknown
Permit & Planning Fees	\$ 80,800	1.27%	
Recovered Costs & Misc Fees	\$ 61,000	0.96%	Fort Lee, Farmer's Market, DMV Block Fees
Recordation and Wills Tax	\$ 50,000	0.79%	
EMS In-House Transport Fees	\$ 45,000	0.71%	
Lodging Tax (General Fund Portion)	\$ 40,979	0.64%	
Recreation Fees	\$ 35,000	0.55%	
Mobile Home (Current and Delinquent)	\$ 30,848	0.48%	Growth in Assessed Values, New Construction and Improvements, net of \$0.04 reduction in Real Estate Tax Rate
Interest Revenue	\$ (100,000)	-1.57%	Drop in interest rates
Charges for In-House Repairs	\$ (111,200)	-1.75%	Elimination "billing of" garage labor charges
State Communication Tax, Rolling Stock, Rental Auto Tax, and Mobile Home Titling Taxes	\$ (115,000)	-1.81%	
SAFER Grant Revenues	\$ (174,000)	-2.74%	Grant ending (Fire/EMS)
Motor Vehicle License Fee	\$ (1,100,000)	-17.29%	Elimination of Motor Vehicle License Fee
Total Quantified	\$ 6,352,512		

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

MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Amount	% of Total Change	Notes
Increase in Transfer to Schools	\$ 1,496,522	23.53%	Per Revenue Sharing Calculation
Pay Increases for County Employees	\$ 1,386,745	21.80%	5% Scale Adjustment and Step Placement for Non-Public Safety Employees; 5% Scale Adjustment and 1 step increase for Public Safety Employees; Includes funding to provide a one-time bonus for 36 employees who will NOT receive a pay increase; and a partial bonus for 10 more employees who would receive less than a 2% increase
Additional Employees	\$ 507,209	7.97%	8 Including 4 added during FY2022
Increase in Transfer to Capital Improvement Fund for County and Public Safety Vehicle Purchases	\$ 450,000	7.07%	Not borrowing; budgeting
Increase in Transfer to Capital Improvement Fund for School Bus Purchases	\$ 437,091	6.87%	Not borrowing; budgeting
Increase in Riverside Regional Jail Contribution	\$ 440,815	6.93%	
Increase in General Fund Contingency	\$ 364,821	5.74%	
Increase in Children's Services Act Expenditures	\$ 294,374	4.63%	
Increase in Employer Health Insurance Contribution	\$ -	0.00%	Renewal Final - No increase in Health Insurance Premiums for FY2023
Increase in VRS Retirement Contribution Rate	\$ 221,921	3.49%	14.93% to 16.44% for Full-Time Employees
Increase in Overtime Wages	\$ 139,136	2.19%	Increase caused by increase in hourly rates (from pay improvements); and more adequately budgeting overtime based on actual expenditures
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 137,396	2.16%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Vehicle Fuel Costs	\$ 82,000	1.29%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 80,264	1.26%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Employee Reclassifications	\$ 75,258	1.18%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 72,836	1.15%	
Increase in Contracted Services	\$ 59,246	0.93%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Appomattox Regional Library System	\$ 41,504	0.65%	
New Contributions to Hopewell PG Healthy Families and Crater Area Agency on Aging	\$ 29,000	0.46%	Social Services related; HPGHF \$20,000; CAAA \$9,000
Increase in Telephone Charges	\$ 20,960	0.33%	
Increase in Heating Fuel Costs	\$ 13,800	0.22%	
Increase in Line of Duty Act Rate (LODA)	\$ 6,548	0.10%	Public Safety related
Total Quantified	\$ 6,357,446		

The adopted **School System** operating budget is \$78,875,709 with a local transfer in the amount of \$18,553,165 [\$18,363,970 for operations; \$189,195 for textbook fund] calculated in accordance with the modified Revenue Sharing Calculation approved by the Board of Supervisors in August of 2019. The increase in local school transfer from FY22 to FY23 is \$1,496,522, or 8.77%. The School System Federal Programs, Textbook, and School Nutrition budgets are \$8,118,589; \$787,000; and \$3,369,036 respectively. The School System's total budget of \$91,150,334 grew by \$13,479,419, 17.35% overall. This growth does include some one-time state construction funding and one-time federal funding. 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/index.jsp?uREC_ID=2128856&type=d&pREC_ID=2157909.

The **Utilities** budget is \$17,299,621, \$8,423,270 more than the FY21/22 adopted budget; net of inter-fund transfers, the Utilities budget is \$14,528,419, \$7,694,258 more than FY21/22. There were approved increases in water and sewer rates for FY2023 of 30% and 3% respectively. Approved is leveraging \$6.2 million in Utilities cash reserves to complete capital maintenance projects. The County also plans to leverage \$6 million in federal ARPA funding for water and sewer projects, and those funds will be appropriated when the second tranche of funding is received on or around August 5, 2022. Water and Sewer infrastructure and service expansion are key components of the County Strategic Plan approved by consensus by the Prince George County Board of Supervisors on May 12, 2022.

Due to limited debt capacity, the Board suspended the formal **Capital Improvement Plan (CIP)** process for FY2023. The adopted budget does not include any new capital projects that require debt issuance to be repaid by using General Fund sources. Several smaller projects are being considered, with recommendations for pay-as-you-go funding (additional **Convenience Station** and **Heritage Center Water Intrusion** remediation measures). **Jefferson Park Fire station renovations and electrical upgrades at the Prince George Emergency Crew building** are in the works using repurposed Series 2018 bond proceeds originally borrowed to construct a new Jefferson Park Fire Station.

There are five major capital projects under development to improve capacity and conveyance within the County. Those projects are listed below with funding source.

- ▶ **New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System** [\$2M Cash Reserves]
- ▶ **New Tank and Booster Station in the Temple Avenue area** [\$3.5M ARPA Funding]
- ▶ **New Tank and Booster Station in the Route 156 area near Hopewell** [\$2.5M ARPA Funding & \$1M Cash Reserves]
- ▶ **New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection** [\$2M – Cash Reserves]
- ▶ **Water Line Expansion to Route 10** [\$3.2M Federally-Funded project Congressman McEachin; \$1M local match using Utility cash reserves]

The adopted budget calls for leveraging \$6,000,000 in ARPA funding for these utility capital projects, and using another \$6,000,000 in Utility cash reserves. The approved budget includes the issuance of approximately \$28.3 million in debt in FY 2023 to complete a **Blackwater regional interceptor & sewer facilities and a new 3 MGD wastewater pump station & force main**, and Utilities revenues will repay this debt.

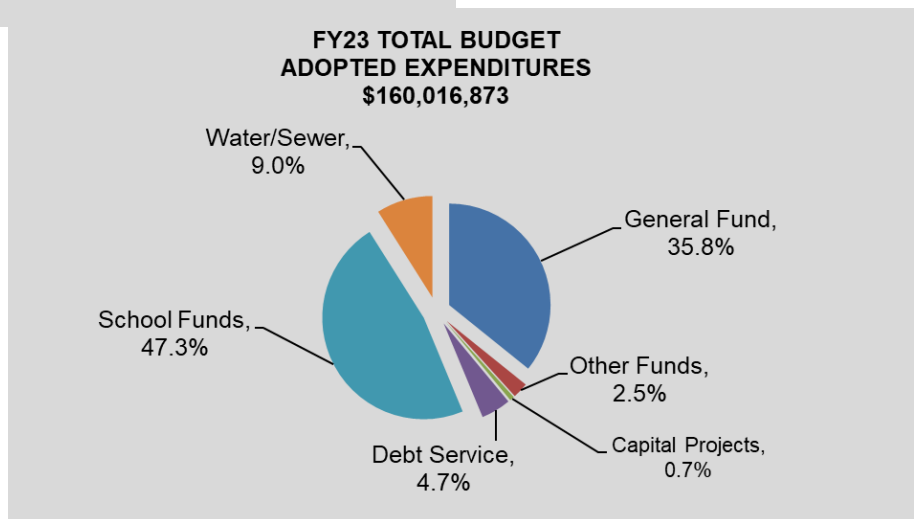
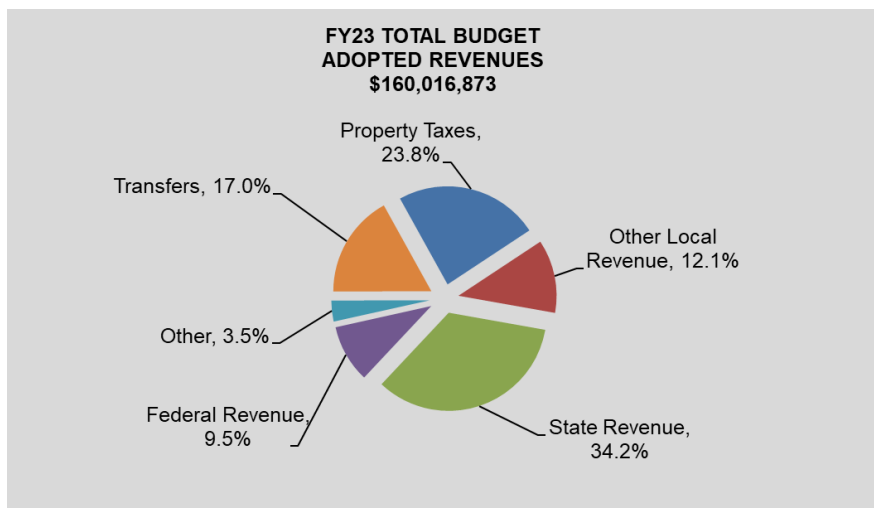
The following table provides a recap of non-General Fund budget activities and changes in those budgets between FY2023 and FY2022.

OTHER NON-GENERAL FUNDS					
Fund Description	Source	Use	FY2022 Budget	FY2023 Budget	Change
Economic Development	Meals Tax	Salaries & Benefits for 3 FT employees; debt service for Crosspointe Centre improvements; Contributions to JTCC and RBC [pay improvements (scale adjustment and step placement) included as well as required VRS increase]	1,215,911	1,400,000	184,089
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 (scale adjustment and step placement) included as well as required VRS increase]	540,411	642,857	102,446
Community Corrections	State Grant Funding + Local Support from served localities	Pretrial & Probation Services for offenders and defendants; serves PG, Hopewell and Surry; Elimination of 1 vacant Pretrial Officer position for FY2023; [pay improvements (scale adjustment and step placement) included as well as required VRS increase]	1,060,619	1,113,372	52,753
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	490,000	490,000	-
Adult Education	State / Federal Funding + Local Support from served localities	Adult Education Programs [Fiscal Agent only; no overall impact on County's budget]	990,115	974,715	(15,400)
Utilities	Water & Sewer Fees; Self-supporting Enterprise Fund	Operations & capital maintenance; 15 Full-Time and 1 new Part-Time Regular positions; [pay improvements (scale adjustment and step placement) included as well as required VRS increase]; FY2023 budget includes use of \$6M in cash reserves for a number of capital projects, and debt service payment for borrowing for two large capital projects [Blackwater Regional Interceptor & Sewer Facilities AND New 3 MGD Wastewater Pump Station and Force Main]; Requested is use of \$6M in ARPA funding for Temple Avenue Tank & Booster Station AND a portion of Route 156 Tank and Booster Station. ARPA funding not included in these totals.	6,834,160	14,528,419	7,694,258
Debt Service Fund	Transfers from General Fund, Economic Development Fund and Stormwater Fund	Debt Activities - County (including Stormwater), School and Economic Development	9,127,376	9,130,815	3,439
Capital Improvement Fund	Transfer from General Fund [In FY2022 Source was \$812,000 of borrowing; and \$269,667 in Transfer from General Fund]	County Vehicle Purchases; School Bus Purchases; capital transfer for Fire & EMS Apparatus and Equipment in accordance with County Ordinances 74-4 and 74-6	1,081,667	1,374,418	292,751
School Operating Fund	State, Federal, Local	General School Operations	71,193,203	78,875,709	7,682,506
School Grant Fund	Federal Grants	Grant specific expenditures	2,613,396	8,118,589	5,505,193
School Textbook Fund	State and Local	Student Textbooks	641,518	787,000	145,482
School Nutrition Fund	State, Federal and Customer Collections	School Nutrition Activities	3,222,798	3,369,036	146,238

BUDGET OVERVIEW

ALL FUNDS:

The County's adopted Fiscal Year 2023 combined capital and operating budget totals \$160,016,873, net of transfers.

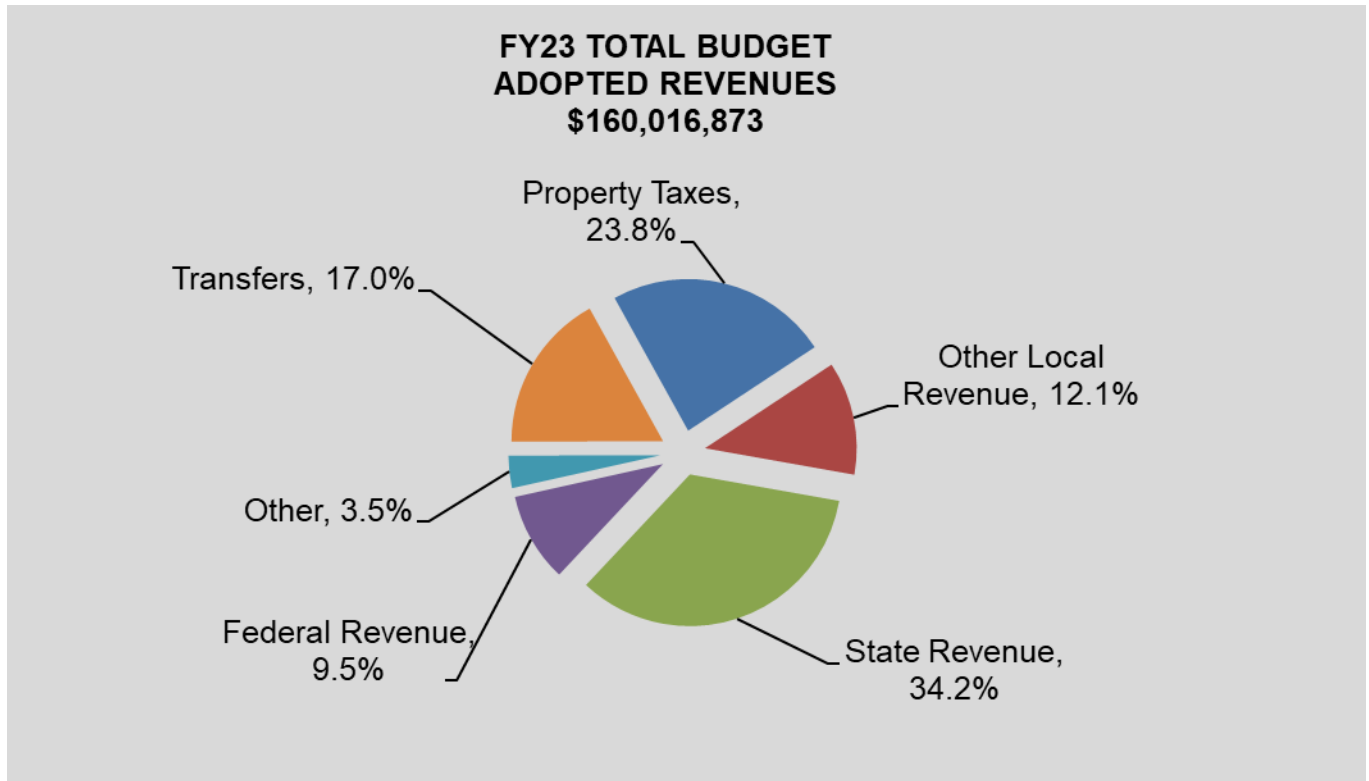


The Total Budget includes the General Fund, School Funds, Water/Sewer (Utility) Fund, Capital Fund as well as Special Revenue Funds and the Debt Service Fund.

TOTAL COUNTY REVENUES

FY22/23 TOTAL BUDGET

ADOPTED REVENUES

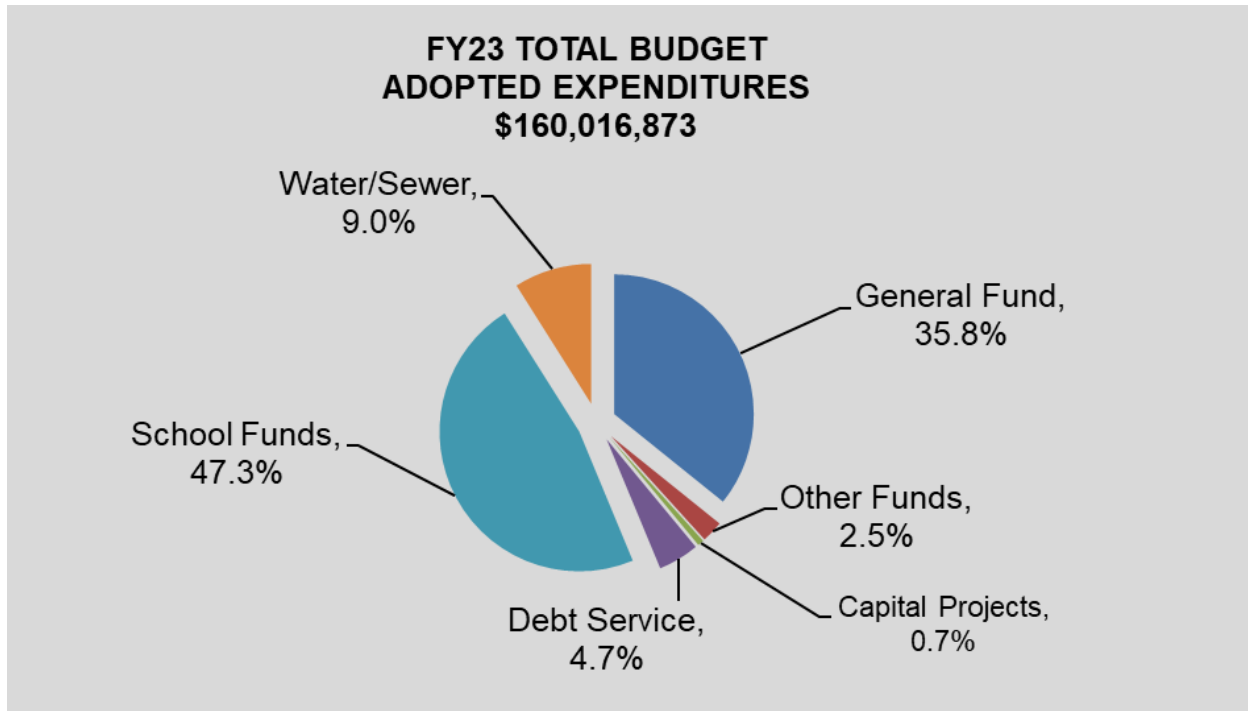


	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Property Taxes	\$ 33,397,818	\$ 36,625,688	\$ 37,915,650	\$ 40,281,073	\$ 39,229,703	\$ 45,807,124
Other Local Revenue	\$ 19,929,480	\$ 22,674,098	\$ 21,556,313	\$ 22,137,789	\$ 22,043,626	\$ 23,288,313
State Revenue	\$ 50,337,390	\$ 53,413,094	\$ 55,418,552	\$ 57,102,247	\$ 58,599,698	\$ 65,931,133
Federal Revenue	\$ 11,169,317	\$ 11,860,386	\$ 11,906,364	\$ 20,424,757	\$ 13,481,467	\$ 18,339,897
Other	\$ 29,005,064	\$ 28,740,863	\$ 28,036,230	\$ 71,474,643	\$ 29,674,064	\$ 39,357,652
Bond Proceeds	\$ 9,300,000	\$ 9,450,000	\$ 9,395,000	\$ 32,111,116	\$ 812,000	\$ -
<i>Less Transfers</i>	<i>\$ (28,919,072)</i>	<i>(28,662,184)</i>	<i>(27,449,246)</i>	<i>(29,471,623)</i>	<i>(29,450,096)</i>	<i>(32,707,246)</i>
Total, All Funds	\$ 124,219,997	\$ 134,101,945	\$ 136,778,863	\$ 214,060,003	\$ 134,390,462	\$ 160,016,873

TOTAL COUNTY EXPENDITURES

FY22/23 TOTAL BUDGET

ADOPTED EXPENDITURES



	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
General Fund	\$ 56,215,597	\$ 56,487,416	\$ 57,415,655	\$ 60,041,843	\$ 62,590,694	\$ 68,951,487
School Funds	\$ 66,282,050	\$ 69,421,950	\$ 70,440,461	\$ 73,576,297	\$ 77,670,915	\$ 91,150,334
Capital Projects	\$ 2,700,728	\$ 6,866,801	\$ 10,572,965	\$ 10,897,557	\$ 1,081,667	\$ 1,374,418
Debt Service	\$ 8,026,238	\$ 8,018,669	\$ 7,937,836	\$ 49,764,166	\$ 9,127,376	\$ 9,130,815
Water/Sewer	\$ 5,633,568	\$ 7,301,090	\$ 7,251,093	\$ 7,589,713	\$ 8,876,350	\$ 17,299,621
Other Funds	\$ 4,072,549	\$ 4,938,464	\$ 5,333,055	\$ 10,881,264	\$ 4,493,556	\$ 4,817,444
Less Transfers	\$ (28,919,072)	\$ (28,662,184)	\$ (27,449,246)	\$ (29,471,622)	\$ (29,450,096)	\$ (32,707,246)
Total, All Funds	\$ 114,011,658	\$ 124,372,207	\$ 131,501,819	\$ 183,279,217	\$ 134,390,462	\$ 160,016,873

REVENUES AND EXPENDITURES BY FUND & CATEGORY

A matrix of the County's adopted FY2023 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	\$ 45,807,124	\$0	\$0	\$0	\$0	\$0	\$45,807,124
Local Collections & Taxes	10,590,552	3,135,613	1,594,135	-	-	7,965,600	23,285,900
State Funds	9,957,396	942,761	55,030,976	-	-	-	65,931,133
Federal Funds	2,001,736	366,103	15,972,058	-	-	-	18,339,897
Debt Proceeds	-	-	-	-	-	-	-
Transfers from General Fund	-	282,967	18,553,165	1,374,418	8,330,740	-	28,541,290
Transfers from Other Funds	594,679	-	-	-	800,075	2,771,202	4,165,956
Use of Fund Balance	-	90,000	-	-	-	6,560,406	6,650,406
Other	-	-	-	-	-	2,413	2,413
TOTAL REVENUES	\$ 68,951,487	\$ 4,817,444	\$ 91,150,334	\$ 1,374,418	\$ 9,130,815	\$ 17,299,621	\$ 192,724,119
TRANSFERS IN	\$ 594,679	\$ 282,967	\$ 18,553,165	\$ 1,374,418	\$ 9,130,815	\$ 2,771,202	\$ 32,707,246
TOTAL REVENUES NET OF TRANSFERS IN	\$ 68,356,808	\$ 4,534,477	\$ 72,597,169	\$ -	\$ -	\$ 14,528,419	\$ 160,016,873

Expenditure Type	General Fund	Special Revenue Funds	School Funds	Capital Fund	Debt Service Fund	Utility Funds	TOTAL
Wages & Benefits	\$ 25,858,327	\$ 2,258,041	\$ 68,913,656			\$ 1,433,411	\$98,463,435
Purchased & Internal Services	4,931,580	296,165	2,765,083		5,500	3,045,185	11,043,513
Utilities & Communications	1,312,312	30,820	1,892,450			151,650	3,387,232
Insurance	231,767	1,098	268,875			14,500	516,240
Leases/Rentals	179,587	68,340	120,823			60,155	428,905
Travel & Training	212,452	74,365	313,656			5,000	605,473
Contributions to Other Entities	1,144,043	405,755	-			-	1,549,798
Materials/Supplies/Miscellaneous	1,904,672	154,450	4,714,322			783,904	7,557,348
Payment to Joint Operations	106,250	-	803,421			-	909,671
Capital Outlay	469,574	-	8,967,228	1,374,418		6,760,000	17,571,220
Public Assistance	3,234,249	15,000	-			-	3,249,249
Transfers, Debt Payments & Debt Reserves	28,539,377	800,075	594,679		9,125,315	5,025,346	44,084,792
Contingencies	827,297	713,335	1,796,141			20,470	3,357,243
TOTAL EXPENDITURES	\$68,951,487	\$4,817,444	\$91,150,334	\$1,374,418	\$9,130,815	\$17,299,621	\$192,724,119
TRANSFERS OUT	\$28,541,290	\$800,075	\$594,679	\$0	\$0	\$2,771,202	\$32,707,246
TOTAL EXPENDITURES NET OF TRANSFERS OUT	\$40,410,197	\$4,017,369	\$90,555,655	\$1,374,418	\$9,130,815	\$14,528,419	\$160,016,873

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

BUDGET TRENDS BY FUND – MULTI-YEAR

The County's total adopted budget has grown from \$123,068,958 in FY2020 to \$160,016,873 in FY2023, or by \$36,947,915 (30%). 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 \$19.7 million of the \$36.9 million change in the total budget (or 53%) of the growth in the total budget between FY2020 and FY2023. School personnel can be contacted for an overview of growth in the School budget between FY20 and FY23. Some of the funding included in the FY23 budget represents one-time construction funding.

The General Fund grew from \$57,761,488 to \$68,951,487 or by \$11.2 million (19.4%) between FY2020 and FY2023. See summary below and the blue-shaded chart on the following pages for more information.

- Between FY2020 and FY2023, the **Public Safety** operating budget increased by over **\$2.3 million**, demonstrating the Board's commitment to improving pay for first responders and by adding 4 employees, 1 police officer and 3 Fire Medics.
- The General Fund **transfer to Schools increased by \$1,865,514** between FY2020 and FY2023. The transfer is based on a revenue sharing formula that transfers for school operations, a percentage of the County's budget real property tax revenue, personal property tax revenue (with PPTRA), sales tax revenue and consumer utility tax revenue.
- The General Fund **transfer to the Capital Improvement Program (CIP) Fund increased by \$1,511,881** between FY2020 and FY2023 chiefly due to
 - "Cash Funding" amount necessary to purchase county vehicles and school buses in FY2023 (previously borrowed funds)
 - 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
- The General Fund **transfer to the Debt Fund increased by \$1,170,234** between FY2020 and FY2023 to meet existing debt service obligations chiefly for the new elementary school currently under construction and to add to Debt reserves for future school and county initiatives.
- **Social Services Operations increased by \$1,147,693** between FY2020 and FY2023 due to increases for Children's Services Act expenditures for educational and foster care services and due to increases in operating costs and pay improvements.

BUDGET SUMMARY ALL FUNDS FY2020 TO FY2023								
Fund	Fund Description	Adopted FY2020 Budget	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Change FY2020 to FY2023	% Change FY2020 to FY2023	Summary Description of Budget Changes
0100	General Fund	57,761,488	60,271,416	62,590,694	68,951,487	11,189,999	19.4%	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	1,054,417	1,082,693	1,060,619	1,113,372	58,955	5.6%	Modest increase attributable to improvements in employee compensation and benefits; some operating increases, net of reduction of 1 FTE
0218	Adult Education	979,187	996,046	990,115	974,715	(4,472)	-0.5%	Changes based on estimated state, federal and local revenue sources and grant requirements
0213	Tourism	440,000	271,319	540,411	642,857	202,857	46.1%	Increase attributable to rebound of lodging tax following COVID-19 impacts
0215	Economic Development	1,125,000	1,040,000	1,286,614	1,400,000	275,000	24.4%	Increased meals tax collections based on new restaurants and rebounds following COVID-19 impacts
0220	Stormwater	465,000	490,000	490,000	490,000	25,000	5.4%	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	562,537	887,733	1,080,667	1,374,418	811,881	144.3%	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
0401	Debt Service Fund	7,987,412	9,633,057	9,127,376	9,130,815	1,143,403	14.3%	Increase attributable to changes in debt obligations for new elementary school and increases to debt reserves for future school capital planning.
0500	School Operating	64,678,314	65,627,488	71,193,203	78,875,709	14,197,395	22.0%	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 some one-time funding for construction.
0510	School Grants	2,364,080	2,265,345	2,613,396	8,118,589	5,754,509	243.4%	School Budget details can be reviewed by contacting school personnel. Increases for one-time ARPA funding for capital improvements
0520	School Textbooks	1,266,908	662,283	641,518	787,000	(479,908)	-37.9%	School Budget details can be reviewed by contacting school personnel. FY20 reflected a use of fund balance for textbook purchases; increases in funding (state and local match) shown FY21 to FY23
0540	School Nutrition	3,167,952	3,167,952	3,222,798	3,369,036	201,084	6.3%	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	6,373,371	6,495,000	6,602,337	7,755,123	1,381,752	21.7%	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
0610	Utilities Replacement Reserves	258,000	384,000	705,500	565,354	307,354	119.1%	Increase attributable to water and sewer improvements and water meter replacements
0620	Utilities Capital	1,906,892	1,623,513	1,568,513	8,979,144	7,072,252	370.9%	Increase attributable to use of reserves for needed capital expansion projects in FY23 and year 1 of estimated debt payment for large utility capital projects
0960	Special Welfare	15,000	15,000	15,000	15,000	-	0.0%	No Change
Grand Total, All Funds		150,587,058	155,094,345	163,910,261	192,724,119	42,137,061	27.98%	
Interfund Transfers		(27,518,100)	(28,906,571)	(29,450,096)	(32,707,246)	(5,189,146)		
Total Budget, Net of Transfers		123,068,958	126,187,774	134,460,165	160,016,873	36,947,915	30.02%	
Dollar Change from Preceding Year			3,118,816	8,272,391	25,556,708			
Percentage Change from Preceding Year			2.53%	6.56%	19.01%			

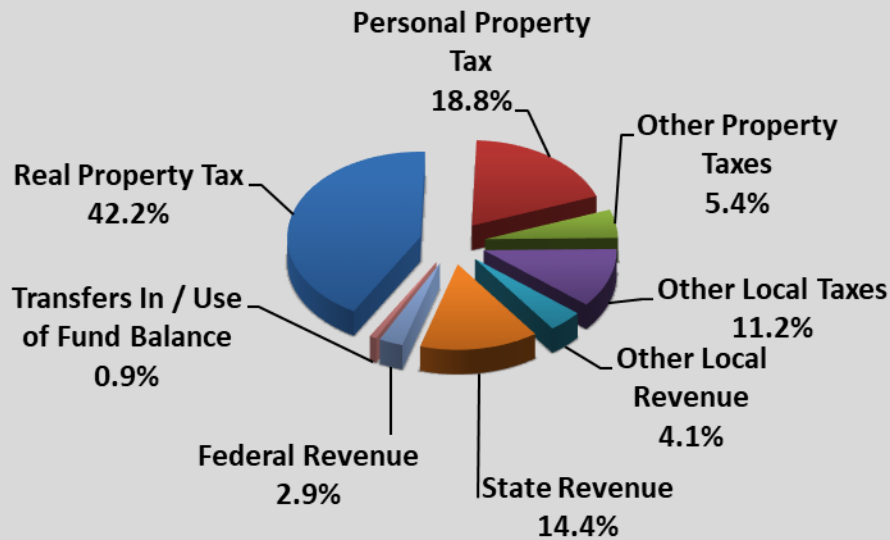
GENERAL FUND BUDGET SUMMARY FY2020 TO FY2023							
General Fund Trends	Adopted FY2020 Budget	Adopted FY2021 Budget	Adopted FY2022 Budget	Adopted FY2023 Budget	Change FY2020 to FY2023	% Change FY2020 to FY2023	Change Description
Transfer to School Operations	16,687,651	16,688,835	17,056,643	18,553,165	1,865,514	11.2%	Increased per Revenue Sharing Formula (% of RE, PPT, Consumer Utility taxes adjusted for enrollment to population)
Transfer for Debt & Debt Reserves	7,160,506	8,527,980	8,330,740	8,330,740	1,170,234	16.3%	Increased transfer for new elementary school and future school planning
Transfer to CIP	162,537	75,733	269,667	1,674,418	1,511,881	930.2%	Cash funding of vehicles in FY2023 (rather than borrowing) and commitment to Fire Apparatus and Equipment per County Ordinances 74-4 and 74-6.
Transfer to RCJA	64,608	62,986	69,131	141,967	77,359	119.7%	Diminished reliance on accumulated reserves in FY2023.
Contingency	111,027	343,999	360,322	725,143	614,116	553.1%	More funding available for Contingency (uncommitted General Fund Revenues)
Riverside Regional Jail Contribution	2,031,776	2,188,680	2,238,443	2,679,258	647,482	31.9%	Growth in average daily membership and per diem rate (\$43 in FY20 to \$51.50 in FY23)
Crater Detention	295,209	321,027	338,825	330,084	34,875	11.8%	Minimal increase.
Public Safety Operations (Police & Fire/EMS)	12,211,451	12,666,070	13,435,171	14,572,243	2,360,792	19.3%	Investment in Public Safety Pay Improvements; Positions added through Fire/EMS SAFER Grants (which have now lapsed); 1 Police FTE added and 3 Fire/EMS FTE added FY20 to FY23
Social Services Operations	5,054,087	5,016,208	5,463,460	6,201,780	1,147,693	22.7%	Increases in Children's Services Act Expenditures for Educational and Foster Care Services; pay improvements and added personnel (3.5 FTE added FY20 to FY23)
Administrative Operations	1,179,411	1,177,978	1,182,810	1,249,941	70,530	6.0%	
Constitutional Office Operations	3,429,059	3,552,233	3,857,270	4,032,211	603,152	17.6%	Mandated pay improvements required by the Compensation Board; addition of 1.5 FTE FY20 to FY23)
Community Development Operations	1,253,531	1,238,383	1,261,494	1,337,878	84,347	6.7%	
Financial Operations (Assessor, IT and Finance)	2,324,079	2,497,079	2,609,290	2,848,079	524,000	22.5%	Software (IT & Assessor); Contracted Services and 1 Added Position
Operations (Garage, General Services & Recreation)	3,776,929	3,875,762	3,936,593	4,205,973	429,044	11.4%	Increases for Software; building maintenance; recreational supplies and the addition of 2 employees in the Garage (FY20 to FY23)
Quantified					11,141,019		

GENERAL FUND REVENUES

FY22/23 ADOPTED

GENERAL FUND REVENUES

FY 2023 Budget Adopted General Fund Revenues \$68,951,487



	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY2023 ADOPTED
Real Property Tax	23,231,788	23,994,641	25,703,411	26,235,000	29,121,000
Personal Property Tax	9,456,170	10,018,189	10,561,084	9,681,000	12,964,049
Other Property Taxes	3,937,730	3,902,820	4,016,577	3,313,703	3,722,075
Other Local Taxes	7,238,803	7,734,070	9,105,870	8,137,164	7,733,043
Other Local Revenue	3,570,005	3,569,314	2,962,982	2,850,717	2,857,509
State Revenue	10,083,700	9,878,804	10,045,384	9,896,569	9,957,396
Federal Revenue	1,927,544	1,995,124	2,022,974	1,881,862	2,001,736
Non-Revenue & Use of Fund Balance	545,248	745,062	698,589	594,679	594,679
Total, General Fund	\$59,990,987	\$ 61,838,023	\$ 65,116,872	\$ 62,590,694	\$ 68,951,487

GENERAL FUND REVENUES

ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0100-10-501-8100-00000-000-000-000-311101-	CURR.TAXES:REAL PROPERTY	22,495,188	23,156,667	25,441,866	25,610,000	28,621,000	3,011,000
0100-10-501-8100-00000-000-000-000-311102-	DEL.TAXES:RE PRIOR YEARS	736,600	595,955	210,962	625,000	500,000	(125,000)
0100-10-501-8100-00000-000-000-000-311104-	ROLLBACK TAXES	-	242,019	12,301	-	-	-
0100-10-501-8100-00000-000-000-000-311105-	DEL ROLLBACK TAXES	-	-	38,283	-	-	-
REAL PROPERTY TAXES		23,231,788	23,994,641	25,703,411	26,235,000	29,121,000	2,886,000
0100-10-501-8101-00000-000-000-000-311201-	CURR TAXES:PUBL SER-RE	1,500,862	1,607,959	1,937,932	1,880,000	2,288,372	408,372
0100-10-501-8101-00000-000-000-000-311202-	DEL.TAXES-PUBL.SER.RE	20,526	-	(178)	-	-	-
PUBLIC SERVICE CORPORATION TAXES		1,521,388	1,607,959	1,937,754	1,880,000	2,288,372	408,372
0100-10-501-8101-00000-000-000-000-311301-	CURR TAXES:PERS PROP	8,018,995	8,858,219	9,657,282	8,800,000	12,052,201	3,252,201
0100-10-501-8101-00000-000-000-000-311302-	DEL TAXES:PERS.PROPERTY	1,320,534	1,018,869	737,664	750,000	750,000	-
0100-10-501-8102-00000-000-000-000-311303-	CURR TAXES:MOBILE HOME	104,569	129,451	152,909	125,000	151,848	26,848
0100-10-501-8102-00000-000-000-000-311304-	DEL TAXES:MOBILE HOME	12,072	11,649	13,230	6,000	10,000	4,000
PERSONAL PROPERTY TAXES		9,456,170	10,018,189	10,561,084	9,681,000	12,964,049	3,283,049
0100-10-501-8103-00000-000-000-000-311401-	CURR TAXES:MACH & TOOLS	1,501,277	1,678,203	1,518,815	740,203	740,203	-
0100-10-501-8103-00000-000-000-000-311402-	DEL TAXES:MACH & TOOLS	8,623	833	36,871	3,500	3,500	-
MACHINERY & TOOLS TAXES		1,509,900	1,679,036	1,555,686	743,703	743,703	-
0100-10-501-8104-00000-000-000-000-311601-	PENALTIES: ALL PROP TAXES	446,951	228,430	223,253	350,000	350,000	-
0100-10-501-8104-00000-000-000-000-311602-	INTEREST:ALL PROP TAX	447,929	292,029	200,036	300,000	300,000	-
0100-10-501-8104-00000-000-000-000-311604-	ADMIN COST:DEL TAX COLL	11,562	95,367	99,848	40,000	40,000	-
PENALTIES & INTEREST		906,442	615,825	523,137	690,000	690,000	-
TOTAL: GENERAL PROPERTY TAXES		36,625,688	37,915,650	40,281,073	39,229,703	45,807,124	6,577,421
0100-10-502-8105-00000-000-000-000-312101-	LOCAL SALES & USE TAX	2,719,468	3,250,168	4,309,564	3,800,000	4,300,000	500,000
0100-10-502-8106-00000-000-000-000-312201-	ELECTRIC UTILITY TAX	795,693	830,051	811,708	830,000	830,000	-
0100-10-502-8106-00000-000-000-000-312203-	GAS UTILITY TAX	75,482	75,773	79,042	75,000	75,000	-
0100-10-502-8106-00000-000-000-000-312204-	COMMUNICATIONS TAX	-	-	-	-	-	-
0100-10-502-8107-00000-000-000-000-312301-	CONTRACTORS LICENSES	181,382	244,212	332,541	210,000	300,000	90,000
0100-10-502-8107-00000-000-000-000-312302-	RETAIL SALES LICENSES	556,740	621,781	656,597	615,000	625,000	10,000
0100-10-502-8107-00000-000-000-000-312303-	PROFESSIONAL LICENSES	103,888	103,428	105,839	100,000	100,000	-
0100-10-502-8107-00000-000-000-000-312304-	REPRS & PERS BUS LICENSE	326,368	281,129	346,428	285,000	325,000	40,000
0100-10-502-8107-00000-000-000-000-312306-	UTILITY COMPANY LICENSE	68,757	59,999	51,203	51,000	45,000	(6,000)
0100-10-502-8107-00000-000-000-000-312307-	TAXICAB LICENSES	5,386	4,312	2,922	2,000	2,900	900
0100-10-502-8107-00000-000-000-000-312308-	FT LEE CONTRACTORS LICENSE	208,157	138,343	93,865	130,000	92,000	(38,000)
0100-10-502-8107-00000-000-000-000-312309-	FT LEE RETAIL SALES LICENSES	19,436	46,822	23,555	15,000	23,000	8,000
0100-10-502-8107-00000-000-000-000-312310-	FT LEE SERVICE	232,095	187,448	157,577	155,000	155,000	-
0100-10-502-8107-00000-000-000-000-312320-	BUSINESS LICENSE LATE FEES	17,216	14,253	27,191	15,000	15,000	-
0100-10-502-8108-00000-000-000-000-3123501-	MOTOR VEHICLE LICENSES	1,104,815	1,088,786	1,159,158	1,100,000	-	(1,100,000)
0100-10-502-8108-00000-000-000-000-312601-	BANK STOCK TAXES	139,945	119,309	147,995	138,000	138,000	-
0100-10-502-8108-00000-000-000-000-312701-	TAXES ON RECRD TN & WILLS	397,765	438,652	541,506	400,000	450,000	50,000
0100-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	286,209	229,602	259,179	216,164	257,143	40,979
TOTAL OTHER LOCAL TAXES		7,238,803	7,734,070	9,105,870	8,137,164	7,733,043	(404,121)
0100-10-503-8109-00000-000-000-000-313101-	DOG LICENSES	7,799	7,026	5,740	8,000	5,600	(2,400)
0100-10-503-8109-00000-000-000-000-313304-	LAND USE APPLICATION FEE	1,673	840	760	1,600	800	(800)
0100-10-503-8109-00000-000-000-000-313305-	TRANSFER FEES	857	917	1,002	850	1,000	150
0100-10-503-8109-00000-000-000-000-313308-	BUILDING PERMITS	235,537	348,867	365,953	259,675	320,000	60,325
0100-10-503-8109-00000-000-000-000-313309-	BLDG REINSPECTION FEES	520	360	520	500	500	-
0100-10-503-8109-00000-000-000-000-313310-	ELECTRICAL PERMITS	80,966	137,750	105,619	93,222	100,000	6,778
0100-10-503-8109-00000-000-000-000-313312-	PLUMBING PERMITS	34,318	33,060	28,559	41,009	31,000	(10,009)
0100-10-503-8109-00000-000-000-000-313329-	ADMIN FEES	1,400	1,271	1,633	1,500	1,500	-
0100-10-503-8109-00000-000-000-000-313333-	WATER PERMITS	240	260	300	500	500	-
0100-10-503-8109-00000-000-000-000-313334-	HTG,AIR COND PERMITS	55,248	67,562	66,758	70,122	63,000	(7,122)
0100-10-503-8109-00000-000-000-000-313335-	DEMOLITION PERMITS	850	519	2,081	800	800	-
0100-10-503-8109-00000-000-000-000-313336-	SEWER PERMITS	40	360	40	1,000	1,000	-
0100-10-503-8109-00000-000-000-000-313337-	GAS PERMITS	9,445	12,907	18,231	10,000	13,000	3,000
0100-10-503-8109-00000-000-000-000-313338-	FIRE PERMITS	6,954	14,369	14,103	12,972	13,000	28
0100-10-503-8109-00000-000-000-000-313339-	TAXICAB DRIVER PERMITS	(4,334)	300	30	300	30	(270)
0100-10-506-8113-00000-000-000-000-313340-	GENERAL REZONING FEES	9,319	-	25,482	7,000	10,000	3,000
0100-10-506-8113-00000-000-000-000-313341-	GENERAL PLAN REVIEW FEES	6,627	118,889	5,827	27,000	40,000	13,000
0100-10-506-8113-00000-000-000-000-313342-	GENERALSUBDIVISION REVIEW FEES	5,780	14,455	10,915	8,000	10,000	2,000
0100-10-506-8113-00000-000-000-000-313343-	GENERAL SPECIAL EXCEPTION FEES	4,900	5,950	1,300	4,200	4,000	(200)
0100-10-506-8113-00000-000-000-000-313344-	GENERAL VARIANCE/ APPEAL APP	700	750	150	500	500	-
0100-10-506-8113-00000-000-000-000-313356-	ZONING COMPLIANCE LETTER	660	616	660	600	600	-
0100-10-503-8113-00000-000-000-000-313346-	DEFERRAL FEES	1,050	2,100	-	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-313347-	GENERAL LAND DISTURBANCE PERMIT	13,834	19,237	52,311	15,000	25,000	10,000
0100-10-503-8113-00000-000-000-000-313348-	SECOND DWELLING UNITS	-	-	-	500	500	-
0100-10-506-8113-00000-000-000-000-313345-	GENERALPLANNING ADMINISTRATIVE	1,065	525	1,475	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-316503-	JAIL ADMISSION FEE	5,418	3,451	3,524	5,000	3,500	(1,500)
PERMITS, PRIVILEGE FEES & LICENSES		480,867	792,343	712,972	571,850	647,830	75,980

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0100-10-504-8110-00000-000-000-000-314101-	FINES AND FORFEITURES	345,430	308,628	326,124	345,000	345,000	-
0100-10-504-8110-00000-000-000-000-314102-	PARKING FINE	1,510	1,395	2,695	1,500	1,500	-
0100-10-504-8110-00000-000-000-000-314103-	FALSE ALARM FEES	6,400	13,075	8,975	6,000	6,000	-
0100-10-504-8113-00000-000-000-000-314105-	SCHOOL BUS CAMERAS	15,477	11,431	3,876	-	-	-
0100-10-504-8110-00000-000-000-000-314106-	E-SUMMONS FEES	-	10,114	19,795	-	-	-
FINES & FORFEITURES		368,817	344,642	361,465	352,500	352,500	-
0100-10-505-8111-00000-000-000-000-315102-	INTEREST ON INVESTMENTS	813,754	797,643	117,772	250,000	150,000	(100,000)
0100-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	118,085	130,498	135,953	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	12,739	-	-	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315204-	SALE: SALVAGE, SURPLUS	9,252	7,252	55,447	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-315205-	SALE: COPIES	1,198	1,944	2,160	1,000	1,000	-
0100-10-508-8113-00000-000-000-000-316501-	SALE: MAPS, SURVEYS	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-316502-	SALE: PUBLICATIONS	250	100	5	100	100	-
0100-10-505-8112-00000-000-000-000-315206-	LIBRARY RENT	19,800	19,800	19,800	19,800	19,800	-
0100-10-505-8112-00000-000-000-000-315207-	TREE TIME LEASE	-	-	611	1,500	1,500	-
USE OF MONEY & PROPERTY		975,077	957,237	331,758	430,563	330,563	(100,000)
0100-10-506-8113-00000-000-000-000-316102-	EXCESS FEES OF CLERK	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316103-	SHERIFF'S FEES	1,526	916	2,137	1,526	1,526	-
0100-10-506-8113-00000-000-000-000-316104-	LAW LIBRARY FEES #219	10,192	11,093	9,213	-	-	-
0100-10-506-8113-00000-000-000-000-316105-	DNA FEE #233	862	748	823	800	800	-
0100-10-506-8113-00000-000-000-000-316107-	SHERIFF-COURT SECURITY FE	73,728	62,573	101,070	120,000	120,000	-
0100-10-506-8113-00000-000-000-000-316108-	COURTHOUSE MAINT.FEE #229	17,863	14,888	14,656	17,000	17,000	-
0100-10-506-8113-00000-000-000-000-316305-	ACCIDENT REPORT FEES	1,865	2,120	1,781	2,000	2,000	-
0100-10-506-8113-00000-000-000-000-316201-	COMM ATTNY FEES	3,859	3,127	3,631	4,000	4,000	-
0100-10-506-8113-00000-000-000-000-316202-	RESTITUTION	1,301	703	2,277	-	-	-
0100-10-506-8113-00000-000-000-000-316601-	BOARDING OF ANIMALS	5,157	3,083	6,257	5,200	5,200	-
0100-10-506-8113-00000-000-000-000-316303-	FINGERPRINTING FEES	2,090	450	45	1,000	1,000	-
0100-10-506-8113-00000-000-000-000-316801-	TRANSFER STATION FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316211-	RECREATION FEES	-	865	-	-	-	-
0100-10-506-8113-00000-000-000-000-316212-	REGISTRATION FEES & SVS	122,590	67,600	48,403	70,000	105,000	35,000
0100-10-506-8113-00000-000-000-000-316214-	GYM MEMBERSHIPS	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316213-	SPECIAL ACTIVITIES REGIS	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316402-	EMS TRANSPORT FEES	-	-	-	-	-	-
0100-10-506-8113-00000-000-000-000-316403-	EMS SUBSCRIPTION FEES	8,319	7,847	7,729	8,300	8,300	-
0100-10-506-8113-00000-000-000-000-316405-	CHG FOR SERVICE:REPAIR	112,757	143,182	165,987	120,000	8,800	(111,200)
0100-10-506-8113-00000-000-000-000-316406-	IN-HOUSE EMS TRANSPORT FEES	729,586	751,947	769,785	755,000	800,000	45,000
0100-10-506-8113-00000-000-000-000-316407-	DMV BLOCKS	2,811	46,660	46,808	30,000	46,000	16,000
0100-10-506-8113-00000-000-000-000-316302-	SHERIFF- ELECTRONIC MONIT	3,190	-	2,385	1,500	1,500	-
0100-10-506-8113-00000-000-000-000-316306-	GENERAL DUI COLLECTIONS	385	487	45	500	500	-
0100-10-506-8113-00000-000-000-000-316307-	CREDIT CARD CONVENIENCE FEE	-	-	-	130,000	130,000	-
0100-10-506-8113-00000-000-000-000-314104-	RETURNED CHECK FEES	525	2,325	1,205	2,300	2,300	-
CHARGES FOR SERVICES		1,098,606	1,120,615	1,184,239	1,269,126	1,253,926	(15,200)
0100-10-507-8115-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	975	-	-	-	-
0100-10-508-8114-00000-000-000-000-318902-	FARMERS MARKET	3,416	2,652	7,406	3,500	8,500	5,000
0100-10-508-8114-00000-000-000-000-318904-	REFUNDS - GENERAL FUND	13,075	-	21,643	-	-	-
0100-10-508-8114-00000-000-000-000-318905-	GENERAL FUND MOBIL APP ACCT	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318920-	DONATIONS - BRICK PAVER ANIMAL	400	100	-	-	-	-
0100-10-508-8115-00000-000-000-000-318921-	DONATIONS - MADDIE'S FUND	-	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318922-	DONATIONS - POLICE GENERAL	641	3,547	-	-	-	-
0100-10-508-8115-00000-000-000-000-318923-	DONATIONS - NATIONAL NIGHT OUT	1,583	187	-	-	-	-
0100-10-508-8115-00000-000-000-000-318924-	DONATIONS - ASPCA	5,000	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318925-	DONATIONS - HARRISON FOUNDATION	5,000	5,000	-	-	-	-
0100-10-508-8115-00000-000-000-000-318926-	DONATIONS - BISSELL PET	3,350	-	-	-	-	-
0100-10-508-8115-00000-000-000-000-318930-	DONATIONS - FIRE GENERAL	-	100	175	-	-	-
0100-10-508-8115-00000-000-000-000-318931-	DONATIONS - HOMETOWN HEROES	9,508	2,150	495	-	-	-
0100-10-508-8115-00000-000-000-000-318932-	DONATIONS - GUNS N HOSES	178	316	175	-	-	-
0100-10-508-8115-00000-000-000-000-318933-	DONATIONS - MUSEUM COOK BOOK	-	190	80	-	-	-
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	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318942-	DONATIONS - SOCIAL SERVICES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318945-	DONATIONS - PARKS & REC	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318951-	DEBIT CARD FEES	-	-	-	-	-	-
0100-10-507-8115-00000-000-000-000-318952-	ANIMAL SHELTER DONATIONS	15,987	19,430	15,071	-	-	-
0100-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	6,700	17,618	25,451	-	-	-
0100-10-508-8114-00000-000-000-000-318954-	GRASS CUTTING FEES	2,550	6,120	3,285	10,000	10,000	-
0100-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT DSS	-	15,000	-	-	-	-
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		67,388	73,385	77,080	13,500	18,500	5,000

GENERAL FUND REVENUES (cont.)

ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0100-10-508-8113-00000-000-000-000-319201-	FISCAL AGENT-ROWANTY	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-319202-	FISCAL AGENT-DIG-ADULT ED	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-319203-	ACCOUNTING SERVICES	21,725	6,725	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	-
0100-10-508-8114-00000-000-000-000-319206-	COURT ADMIN -CIRCUIT COUR	53,683	52,603	51,850	53,000	53,000	-
0100-10-508-8114-00000-000-000-000-319199-	REFUND: PUBLIC ASST. CLI	-	-	-	-	-	-
0100-10-508-8113-00000-000-000-000-316110-	RECORD COST-CLERK OF CT	31,758	37,482	47,056	37,000	37,000	-
0100-10-508-8113-00000-000-000-000-316404-	FIRE REPORT REQUESTS	30	20	30	50	50	-
0100-10-508-8114-00000-000-000-000-318955-	INOPERABLE VEHICLES	1,005	3,675	-	1,000	1,000	-
0100-10-508-8114-00000-000-000-000-319211-	RECOV COST:POLICE SECURIT	174,193	69,301	149,869	60,000	70,000	10,000
0100-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	-	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319208-	CSA/SSI RECOVERIES	13,353	3,813	4,521	10,000	10,000	-
0100-10-508-8114-00000-000-000-000-319207-	CARSON VFD RECOVERED COST	14,073	14,382	14,699	14,875	15,887	1,012
0100-10-508-8114-00000-000-000-000-319210-	DRUG COURT CLIENT FEES	-	-	3,190	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	269,429	-	-	-	-	-
0100-10-508-8114-00000-000-000-000-319217-	FORT LEE RECOVERED COST	-	-	-	-	30,000	30,000
RECOVERED COSTS		579,249	281,092	295,469	213,178	254,190	41,012
TOTAL: ALL LOCAL REVENUE SOURCES		47,434,496	49,219,034	52,349,925	50,217,584	56,397,676	6,180,092
0100-20-600-8200-00000-000-000-000-322104-	MOBILE HOME TITLING TAX	28,378	68,184	91,668	25,000	50,000	25,000
0100-20-600-8200-00000-000-000-000-322105-	TAX ON DEEDS	96,869	66,640	-	-	-	-
0100-20-600-8200-00000-000-000-000-322107-	ROLLING STOCK TAX	46,317	45,967	45,086	46,000	44,000	(2,000)
0100-20-600-8200-00000-000-000-000-322110-	TAX RETD.RENTAL AUTOS	27,443	16,543	25,148	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	1,081,019	1,056,331	938,261	1,050,000	912,000	(138,000)
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	150,000	-	3,000	-	-	-
STATE NON-CATEGORICAL AID		5,052,690	4,876,328	4,796,242	4,768,664	4,653,664	(115,000)
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 ATTNV	384,101	380,760	393,589	429,119	436,794	7,675
0100-20-601-8201-00000-000-000-000-323201-	SHARED EXP:SHERIFF	565,547	582,165	584,540	602,994	626,291	23,297
0100-20-601-8201-00000-000-000-000-323301-	SHARED EXP:COMM OF REV	117,041	122,714	122,743	129,408	148,095	18,687
0100-20-601-8201-00000-000-000-000-323401-	SHARED EXP:TREASURER	106,443	113,839	112,342	125,478	155,193	29,715
0100-20-601-8201-00000-000-000-000-323601-	SHARED EXP:REGISTRAR	-	-	-	-	-	-
0100-20-600-8200-00000-000-000-000-323602-	STATE BOARD OF ELECTIONS	42,436	64,860	44,536	64,915	64,915	-
0100-20-601-8200-00000-000-000-000-324202-	WIRELESS BD PSAP PAYMENTS	135,773	142,230	147,557	132,911	145,000	12,089
0100-20-601-8201-00000-000-000-000-324103-	HB599 POLICE DEPT SH EXP	937,404	973,960	973,960	1,017,788	1,017,788	-
0100-20-601-8201-00000-000-000-000-323701-	SHARED EXP:CLERK OF COURT	305,768	321,181	323,297	318,467	339,013	20,546
STATE SHARED EXPENSES		2,594,513	2,701,709	2,702,563	2,821,080	2,933,089	112,009
0100-20-601-8202-00000-000-000-000-324602-	PUBLIC ASSISTANCE	647,262	693,046	714,248	619,495	619,495	-
STATE PUBLIC ASSISTANCE		647,262	693,046	714,248	619,495	619,495	-
0100-20-601-8205-00000-000-000-000-326019-	LITTER CONTROL GRANT	9,321	7,367	8,461	-	-	-
0100-20-601-8205-00000-000-000-000-323102-	STATE RECORD PRESERVATION GRANT	13,672	10,059	14,101	-	-	-
0100-20-601-8203-00000-000-000-000-323104-	VDEM NEXT GEN 911 GRANT	-	-	40,439	-	-	-
0100-20-601-8201-00000-000-000-000-324201-	FIRE PROGRAMS FUNDS	123,655	130,116	136,148	-	-	-
0100-20-601-8203-00000-000-000-000-326014-	"FOUR FOR LIFE" FUNDS	71,664	36,869	35,563	-	-	-
0100-20-601-8203-00000-000-000-000-326015-	E-911 GRANT POLICE	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326017-	CSA/AT RISK YOUTH	1,332,225	1,128,140	1,288,148	1,353,407	1,412,438	59,031
0100-20-601-8203-00000-000-000-000-326018-	CSA/ADMINISTRATIVE	10,519	10,787	10,787	6,000	10,787	4,787
0100-20-601-8205-00000-000-000-000-326020-	GT:PESTICIDE RECYCLING	-	-	-	-	-	-
0100-20-601-8203-00000-000-000-000-326025-	VPI TELE. REIMBURSEMENT	-	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-326012-	GENERAL RSAF GRANT	112,723	-	-	-	-	-
0100-20-601-8201-00000-000-000-000-324104-	GENERAL SCL RES OFFICER GRANT	38,045	208,433	156,373	159,789	159,789	-
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	-	-	-
0100-20-601-8201-00000-000-000-000-326011-	VDEM GRANT DOM VA POWER	-	969	-	-	-	-
0100-20-601-8203-00000-000-000-000-326212-	DRUG COURT TREATMENT GRANT	-	-	29,974	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	54,636	52,775	52,775	52,775	52,775	-
0100-20-601-8203-00000-000-000-000-326036-	ANIMAL STERILIZATION/DMV	580	-	158	-	-	-
0100-20-601-8203-00000-000-000-000-326047-	VICTIM WITNESS PROTECTION	22,196	20,207	23,095	25,359	25,359	-
0100-20-600-8200-00000-000-000-000-324088-	VDEM FEMA REIMBURSEMENTS	-	-	-	-	-	-
STATE CATEGORICAL AID		1,789,236	1,607,721	1,832,331	1,687,330	1,751,148	63,818
TOTAL: ALL STATE REVENUE SOURCES		10,083,700	9,878,804	10,045,384	9,896,569	9,957,396	60,827

GENERAL FUND REVENUES (cont.)

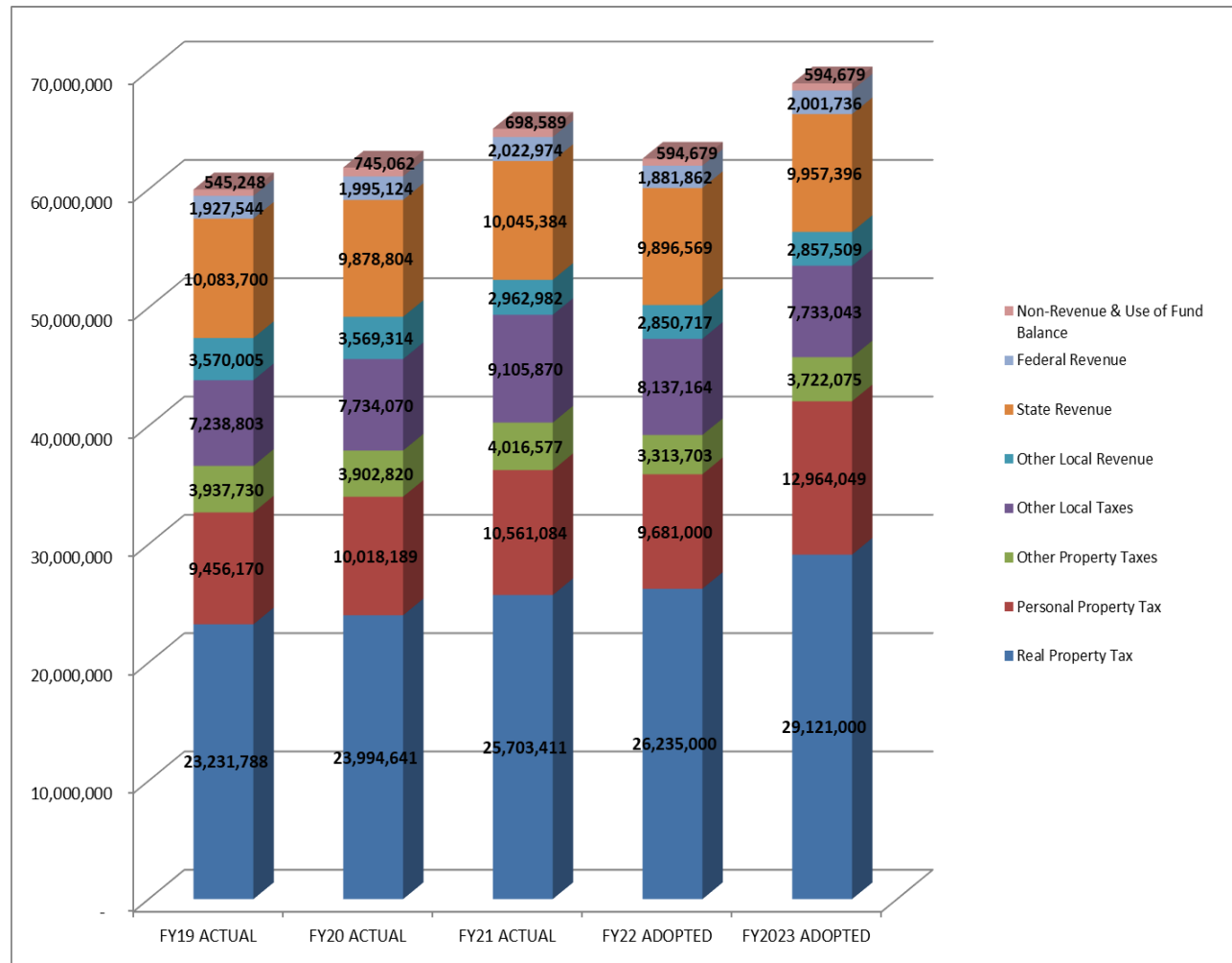
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0100-30-601-8304-00000-000-000-000-331101-	PAYMENT IN LIEU OF TAXES	42,985	37,524	36,546	35,000	35,000	-
0100-30-601-8305-00000-000-000-000-332061-	EMERGENCY SERVICE GRANTS	50,462	25,231	25,231	25,231	25,231	-
0100-30-601-8305-00000-000-000-000-332065-	EMPG SUPPL GRANT 2021	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-326048-	FEDERAL VICTIM WITNESS PROTECTION	66,589	60,621	69,285	76,075	76,075	-
0100-30-601-8305-00000-000-000-000-330180-	HIGHWAY SAFETY GRANTS	17,705	16,064	17,618	-	-	-
0100-30-601-8305-00000-000-000-000-330181-	SAFER GRANT	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330179-	BYRNE GRANTS	-	1,524	-	-	-	-
0100-30-601-8305-00000-000-000-000-330178-	HOMELAND SECURITY GRANTS	-	-	9,157	-	-	-
0100-30-601-8305-00000-000-000-000-330182-	MISCELLANEOUS FEDERAL GRANTS	-	-	-	-	-	-
0100-30-601-8305-00000-000-000-000-330183-	BODY ARMOR GRANT	8,902	4,242	8,072	-	-	-
0100-30-601-8305-00000-000-000-000-330184-	SAFER RECRUIT 00318	193,285	176,770	174,849	174,000	-	(174,000)
0100-30-601-8305-00000-000-000-000-330185-	SAFER HIRING 00412	244,536	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 CARES	-	-	26,614	-	-	-
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	1,303,080	1,456,757	1,480,646	1,571,556	1,865,430	293,874
0100-30-601-8202-00000-000-000-000-333505-	SOC SRV COST ALLOCATION	-	-	-	-	-	-
TOTAL: ALL FEDERAL REVENUE SOURCES		1,927,544	1,995,124	2,022,974	1,881,862	2,001,736	119,874
0100-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	78,679	125,062	131,589	-	-	-
0100-90-901-8207-00000-000-000-000-399104-	TRANSFER FROM UTILITIES	-	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399102-	TRANSFER FROM CASH PROFFER	116,569	-	-	-	-	-
0100-90-901-8207-00000-000-000-000-399109-	TRANSFER FROM SCHOOL OPERATING	350,000	620,000	567,000	594,679	594,679	-
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		545,248	745,062	698,589	594,679	594,679.00	-
TOTAL GENERAL FUND REVENUES		59,990,987	61,838,023	65,116,872	62,590,694	68,951,487	6,360,793

REVENUE OVERVIEW

Overall, General Fund Revenues are projected to increase \$6.36 million (10.16%) over FY21/22 Adopted budget levels. General Property taxes continue to represent the largest source of General Fund Revenues (66.4%) and are expected to increase \$6,577,421 in FY22/23. The County, Commonwealth and Nation have seen dramatic increases in real and personal property assessed values. The Board of Supervisors did reduce the real property and personal property tax rates in response to those increases. Other Local taxes are expected to decrease by \$404,121 chiefly due to the elimination of the motor vehicle license fee, which will result in a \$1,100,000 reduction in those revenues; sales local sales and use tax revenues are expected to increase by \$500,000. Sales tax revenues have increased despite the pandemic with the opening of additional local retail sites and the capturing of tax revenue from on-line sales activities. General Property taxes include Real and Personal Property taxes, Machinery and Tool tax, and Public Service tax. General Property taxes also include revenues from delinquent taxes, penalties, interest, and fees. The County is projected to collect just \$60,827 more in state revenues in FY22/23 than in FY21/22 mainly due to an increase in Compensation Board reimbursement for Constitutional Offices and Children's Services Act activities. These increases offset expected decreases in state communication taxes. The General Assembly approved salary increases for state-supported employees. Federal revenues are expected to increase by \$119,874 in FY22/23 mainly due to Social Services federal support increases of \$293,874 and FEMA SAFER grant reductions of \$174,000, as all existing FEMA grants have expired. More details in all revenue sources are discussed on the following pages.

The chart below presents trend data for the County's major General Fund Revenue sources for the period of FY18/19 – FY22/23.

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 22/23, General Property Taxes are projected to total \$45.8 million, an increase of \$6,577,421, or 16.77%, over the FY 21/22 Adopted Budget, and comprise 66.4% of General Fund revenues.

10 Year Real Estate Tax Rate History	
2014	\$ 0.82
2015	\$ 0.82
2016	\$ 0.82
2017	\$ 0.86
2018	\$ 0.86
2019	\$ 0.86
2020	\$ 0.86
2021	\$ 0.86
2022	\$ 0.86
2023	\$ 0.82

Real Estate Property Tax is the largest source of revenue for the County and is expected to generate \$29.12 million, or 42.2% of General Fund revenues in FY22/23. This represents a \$2,886,000, or 11.0%, increase over FY 21/22 and is calculated based on a real estate tax rate of \$0.82 per \$100 of assessed value. The Board of Supervisors approved a \$0.04 reduction in the Real Property Tax rate for FY22/23, and this reduction will impact FY22/23 billings due on December 5, 2022 and June 5, 2023. The 11.0% growth in real property tax revenue reflects growth in assessed values caused by limited inventory, reduced mortgage interest rates and a spike in home prices. This growth has been seen across the commonwealth and nation. The increase in assessed values, net of New Construction, New Parcels and Discovery is 14.3%. Following the \$0.04 reduction in the Real Property Tax Rate, the growth in assessed values was 8.9%. The equalization rate was \$0.75, and the Board ultimately adopted a real estate tax rate of \$0.82, which was 9.3% higher than the equalization rate.

The FY 22/23 Adopted Budget takes into account an increase in the 2022 total taxable assessed values. Each penny on the real estate tax rate yields \$348,000 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 22/23, the Public Service tax is projected to total \$2,288,372 with a projected increase of \$408,372 over FY21/22.

Personal Property tax is levied on vehicles and other tangible non-real estate property owned by individuals, businesses, trusts, and taxable non-profit organizations. Qualified vehicles are eligible for a pro-rata share of Personal Property Tax Relief (PPTR) which consists of a fixed \$3.6 million payment from the State. Combined personal property tax and PPTR payments are projected to increase \$3,252,201, or 37%, over the FY 21/22 budget. The County, Commonwealth and Nation have seen 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 for 2022. The newly adopted tax rate is \$3.90 per \$100 of assessed value (a \$0.35 drop from the former \$4.25 rate). Personal property taxes are currently paid in one installment due on June 5. The lowered rate approved in the spring of 2022 impacts billings due in June of 2022 (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 2022 is \$0.04 less than the previous tax rate, and will impact bills due in June of 2023. Revenues derived from Mobile home taxes are projected to total \$161,848, \$30,848 more than in FY21/22.

Machinery and Tools taxes are levied on equipment needed in the manufacturing process. Machinery and Tools tax revenues are projected to be the same as FY 21/22 budget levels, and estimated revenues total \$743,703. 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 FY22/23 to support estimated rebates.

Delinquent Taxes, Penalties, Interest and Fees are projected at \$690,000, the same as in FY 21/22. Prince George County continues to partner with a delinquent tax collection service to assist with the collection of delinquent tax revenues. The County conservatively approaches estimating these collections.

Real Estate Tax Revenue Estimating - The total estimated fair market value of taxable real estate for FY2022 was \$3.198 billion, net of land use deferral. Stabilization and limited growth has been the trend for the past several years, however limited inventory, low mortgage interest rates and a spike in home prices created significant growth for FY2023. Estimated values for FY2023 are \$3.685 billion; a growth of 15.2%. One percent of this growth is attributable to new construction and improvements, the remaining 14.2% is an increase in assessed values. The FY2022 real estate tax rate was \$0.86, and the rate adopted for FY2023 was reduced by \$0.04 to \$0.82. Budgeted real estate tax collections are conservatively estimated, factoring in some allowance for non-collections.

FY2023 REASSESSMENT and LANDBOOK SUMMARY

	FY 2021	FY 2022	FY 2023	
Residential/Agricultural	\$ 2,504,749,000	\$ 2,574,105,900	\$ 2,968,394,800	
Multi-Family	121,078,500	122,834,900	154,956,600	
Commercial/Industrial	<u>516,961,100</u>	<u>500,783,968</u>	<u>561,957,200</u>	
Total Land Book	\$ 3,142,788,600	\$ 3,197,724,768	\$ 3,685,308,600	15.2%
LESS: NC, NP, D*			\$ 31,858,100	1.0%
Net Assessment			\$ 3,653,450,500	
Assessment Change			\$ 455,725,732	14.3%
Rate	\$ 0.86	\$ 0.86	\$ 0.82	
Equalization Rate			\$ 0.75	
*New Construction, New Parcels, Discovery PLUS Parcels converted from Exempt to Taxable LESS Parcels converted from Taxable to Exempt				

The real estate market within Prince George County has shown strong growth during 2022 and into 2023. Demand has increased with a reduction in the supply of available real estate. Although interest rates have edged upwards in recent months, home prices within the county continue to rise. The first quarter of 2022 experienced, a 3.8% increase in median home price which is similar to the same period in 2021. Although at the time of this writing, the 2nd quarter of 2022 is incomplete, the partial 2nd quarter data from the local Multiple Listing Service (MLS) shows a 4.42% increase in median home price over the first quarter of 2022. This is down from a 5.82% increase that was experienced in Prince George County from the first quarter of 2021 to the 2nd quarter of 2022. As of the middle of June 2022, median home prices within Prince George County have increased 8.3% since the same the end of the 4th quarter of 2021 and 26.5% since the 4th quarter of 2020. Overall, the local housing market appears to remain strong with home sale prices for the months of April and May of 2022 being approximately 2% higher than list prices. The quantity of homes sold has also increased marginally in the first 5 months of 2022 as compared to the same time period in 2021. In summary, the residential market has continued to increase in 2022 but at a smaller rate of increase as compared to 2021.



FY2023 REASSESSMENT and LANDBOOK SUMMARY

<u>Class</u>	<u>Class</u>	<u>Δ</u>	<u>Parcels</u>	<u>FY23</u>	<u>FY22</u>	<u>FY21</u>
2	Residential	16.2%	11,854	\$ 2,744,166,300	\$ 2,362,212,200	\$ 2,288,886,700
3	Multi-Family	26.2%	146	\$ 154,956,600	122,834,900	121,078,500
4	Commercial/Industrial	12.2%	556	\$ 561,957,200	500,783,968	516,961,100
5	Ag.: 20>100	10.9%	823	\$ 137,890,000	124,338,400	123,112,500
6	<u>Ag.: >100</u>	<u>-1.4%</u>	294	86,338,500	87,555,300	92,749,800
Total		15.2%	13,673	\$ 3,685,308,600	\$ 3,197,724,768	\$ 3,142,788,600

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

The tax base is primarily residential. The FY23 Land Book is projected to be 80.5% Residential, 4.2% Multi-Family, and 15.2% Commercial/Industrial.

Taxable Base by Sector

While the Industrial/Commercial taxable sector has continued to remain relatively stable at 15.2% of the overall taxable base for the projected FY2023 Land Book, Prince George County's mix of Commercial/Industrial taxable parcels continues to lag behind most localities in the region. Growth in the industrial sector is expected to continue in 2023, while stability to modest gains are expected in the multi-family, retail, office, and hospitality sectors. Rising Interest rates could impact the market negatively.

Other Local Taxes:

Other Local Taxes consist of sales taxes, utility taxes, business taxes, motor vehicle licenses, recordation taxes, and prepared food and beverage taxes. These taxes are projected to generate \$7.73 million in revenues for FY 22/23, \$404,121 (5.0%) less than in the FY 21/22 budget. The majority of this decrease is attributable to the elimination of the motor vehicle license fee (\$1,100,000 reduction), which is partially offset by a projected increase in the local sales and use tax of \$500,000. Sales tax collections have increased due to the capture of on-line retail sales tax revenue, and the increase in on-line shopping by consumers.

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 FY22/23 budget are projected to bring in \$2.86 million, with little growth when compared to the FY21/22 adopted budget. The overall growth for FY22/23 is just under \$7,000 with increases projected for permits and planning fees, in-house EMS transport fees and in recreation fees which continue to return to pre-pandemic levels. Decreases are projected in interest revenues and the County is eliminating the recordation of charges for in-house repairs at the County Garage (which was never treated fully as an internal service operation). New for FY22/23 is a \$30,000 recovery from Fort Lee for County services provided to them for E-911 operations.

Estimating / Forecasting Local Revenues

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

STATE REVENUE

Non-Categorical Aid – State

State non-categorical aid revenues are those revenues raised by the State and shared with the County. The use of such revenues is at the discretion of the County. Ratios, rate, and distribution formulas are subject to change each year by the General Assembly. Overall, non-categorical revenues are projected to total \$4.6 million, a \$115,000 decrease from the FY21/22 budget due to the continued decline in state communication taxes. Non-categorical State aid represents 6.8% 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 \$112,009, or 3.97%, over the FY21/22 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. 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. 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 4.25% of Total General Fund Revenues.

Categorical Aid – State

State categorical aid includes revenues received from and designated by the Commonwealth for a specific use by the County. Categorical aid revenues include: social services revenues, comprehensive services, Fire Service Program (FSP) Funds, Victim Witness Program Funds, Virginia Juvenile Court Services funds and other specific purpose grants. Some revenues are received on a reimbursable basis and are principally provided through the Department of Social Services. Overall, Categorical Aid revenues are projected to total \$1,751,148, a \$63,818 increase over the FY21/22 budget. Children's Services Act revenues are projected to increase by \$63,818, and correspond directly to an increase in projected spending related to foster care services.

State Revenue (Continued)

Estimating State Revenue - Staff is in contact with state funding agencies to determine forecasts for budgeted state revenues, and monitors the actions of the Virginia General Assembly. We rely on communications from the Department of Criminal Justice Services, the Virginia Department of Social Services, 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 \$35,000 for FY22/23, no change from FY21/22.

Categorical Aid - Federal

Federal categorical aid includes revenues received from and designated by the Federal Government for a specific use by the County. Such revenues usually are received on a reimbursable basis. Major categories reflect federal reimbursements for social services programs, and grants for law enforcement programs. Fire/EMS had two FEMA SAFER grants, both of which have now expired. Overall, federal categorical aid is projected to total \$2.0 million, an increase of \$119,874 over adopted FY21/22 levels. The increase is related to an increase in social service program support coupled with a decrease in SAFER Fire/EMS grants.

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

GENERAL FUND, FUND BALANCE

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

The Fund Balance as of June 30, 2021 was \$33,403,287, which was 31.01 percent of FY20/21 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 FY22/23 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 Adopted Budget	\$ 129,109,544	\$ 1,291,095	\$ 16,138,693	\$ 18,075,336	\$ 19,366,432
FY2023 Adopted Budget	\$ 147,310,435	\$ 1,473,104	\$ 18,413,804	\$ 20,623,461	\$ 22,096,565
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 Projected**	\$ 29,400,000	22.77%	\$ 13,261,307	\$ 11,324,664	\$ 10,033,568
FY2023 Adopted Budget**	\$ 29,400,000	19.96%	\$ 10,986,196	\$ 8,776,539	\$ 7,303,435
**Will vary depending on uses of Fund Balance approved during FY2023 and meeting budgeted FY2022 and FY2023 revenue targets					

General Fund, Fund Balance Uses/Commitments and Projections:

Fund Balance 6/30/2021 (Audited)	\$ 33,403,287	
Re-Appropriated & Reserved in FY2022:		% of Budget Exp FY22
County General Fund Purchase Order Reappropriation (FY21 to FY22); R-21-132; 8/10/21	(194,234.39)	-0.15%
School Purchase Order Reappropriation (FY21 to FY22); R-21-132; 8/10/21	(354,367.32)	-0.27%
Grant / Donation Carryover (FY21 to FY22) R-21-140; 9/14/21	(514,231.30)	-0.40%
FY21 Insurance Appropriation Carryover (Administratively Approved; < \$5,000)	(2,830.30)	0.00%
Fund Balance Approp to New Elementary School Project; R-21-191; 11/9/21	(776,308.85)	-0.60%
Fund Balance Approp for Admin Chiller; R-21-173; 10/12/21	(220,610.00)	-0.17%
School Request - FY21 Anticipated Carry Over; R-21-215; 12/14/21	(793,946.24)	-0.61%
Cash Funding of \$1M of Garage Renovation Project; R-22-046; 3/8/22	(1,000,000.00)	-0.77%
Architectural Services - Convenience Station 2; R-22-062; 4/12/22	(127,763.00)	-0.10%
Fund Balance Commitments	(3,984,291.40)	-3.70%
Estimated Fund Balance 6/30/2022	29,418,995.60	27.31%

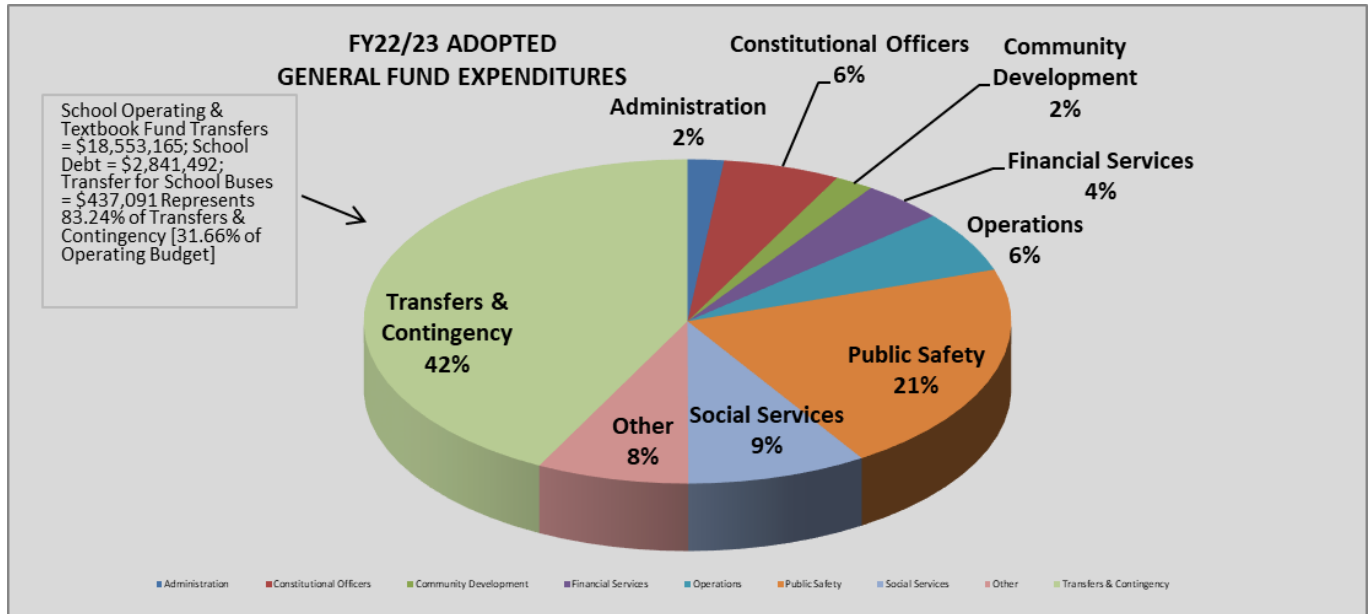
FY21/22 General Fund revenues are expected to exceed FY21/22 expenditures, but the fiscal year is still in progress and estimates have not yet been finalized. Despite the commitments outlined above, the Fund Balance as of June 30, 2022 is expected to be at least \$29,420,000, or 27.3 percent of budgeted operating expenditures.

The required 12.5 percent of budgeted FY22/23 operating expenditures is \$18,413,804. It is expected that Fund Balance as of June 30, 2023 will be roughly \$29,400,000, 20.0 percent of budgeted FY22/23 expenditures, and will exceed the minimum 12.5 percent policy requirement by over \$10.9 million. This balance will exceed the targeted 15 percent by over \$7.3 million.

GENERAL FUND EXPENDITURES

FY22/23 ADOPTED

GENERAL FUND EXPENDITURES - \$68,951,487



	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY2023 ADOPTED
Administration	\$ 1,230,658	\$ 1,112,829	\$ 1,119,080	\$ 1,092,365	\$ 1,182,810	\$ 1,249,941
Constitutional Officers	\$ 3,332,897	\$ 3,206,201	\$ 3,383,236	\$ 3,516,685	\$ 3,857,270	\$ 4,032,211
Community Development	\$ 998,357	\$ 1,171,782	\$ 1,173,212	\$ 1,211,408	\$ 1,261,494	\$ 1,337,878
Financial Services	\$ 2,079,212	\$ 2,236,994	\$ 2,306,625	\$ 2,413,269	\$ 2,609,290	\$ 2,848,079
Operations	\$ 3,624,819	\$ 3,679,088	\$ 3,701,872	\$ 3,688,848	\$ 3,936,593	\$ 4,205,973
Public Safety	\$ 10,801,132	\$ 12,094,816	\$ 12,464,540	\$ 12,810,956	\$ 13,435,171	\$ 14,572,243
Social Services	\$ 3,887,639	\$ 4,992,259	\$ 4,998,396	\$ 5,211,523	\$ 5,463,460	\$ 6,201,780
Other	\$ 3,479,621	\$ 4,137,533	\$ 4,121,246	\$ 4,449,050	\$ 4,617,103	\$ 5,236,949
Transfers & Contingency	\$ 26,781,261	\$ 23,855,914	\$ 24,147,448	\$ 25,647,738	\$ 26,227,503	\$ 29,266,433
Total, General Fund	\$ 56,215,597	\$56,487,416	\$ 57,415,655	\$ 60,041,843	\$ 62,590,694	\$ 68,951,487

EXPENDITURES BY TYPE

		FY20	FY21	FY22	FY23
		Actual	Actual	Adopted	Adopted
SALARIES	Salaries	15,250,478	15,460,938	16,688,219	18,198,290
BENEFITS	Benefits & Taxes	5,619,319	5,839,900	6,827,338	7,660,037
OPERATIONS	Purchased Services	4,096,754	4,435,920	4,449,645	4,931,580
	Internal Services	150,586	200,898	131,700	-
	Utilities	699,100	729,666	824,200	834,870
	Communications	433,323	446,222	432,002	477,442
	Insurance	225,667	211,283	221,734	231,767
	Leases/ Rentals	113,122	144,771	166,777	179,587
	Travel & Training	189,674	123,142	221,929	212,452
	Contributions to other Entities	1,093,233	1,080,755	1,043,506	1,144,043
	Miscellaneous	36,540	39,145	42,164	45,129
	Materials & Supplies	1,737,922	1,805,318	1,895,822	1,859,543
	Payment to Joint Operations	149,456	132,437	74,389	106,250
	Capital Outlay	662,874	693,215	400,771	469,574
PUBLIC ASSISTANCE	Public Assistance	2,803,979	3,045,838	2,939,875	3,234,249
TRANSFERS, DEBT & CONTINGENCY	Buren Interest	6,180	4,658	3,121	1,569
	Transfer to School Funds	14,910,415	15,187,560	17,056,643	18,553,165
	Transfer to LOSAP Fund	141,000	141,000	141,000	141,000
	Transfer to Economic Development	-	-	-	-
	Transfer to Cap Projects	1,878,200	2,116,047	269,667	1,374,418
	Debt Service (Gen. Fd.)	7,160,506	6,895,459	7,724,462	7,959,727
	Transfer to Debt Reserves	-	1,244,686	606,278	371,013
	Transfer to Community Corrections	57,327	62,986	69,131	138,485
	Contingencies	-	-	360,322	827,297
Total Expenditures		57,415,655	60,041,843	\$62,590,694	\$68,951,487

Overall, adopted General Fund expenditures are increasing \$6.36 million, or 10.16%, over the FY 21/22 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 22/23, salaries, benefits and taxes make up 37.50% of all General Fund disbursements. There is a 9.05% increase in salaries due to the addition of four and one half General Fund positions and due to pay increases provided to County employees. New General Fund positions include one and one-half (1.5) Social Services employees; 1 Victim Witness Advocate; 1 Information Technology Technician and 1 Police Officer. Investments were made to improve all pay scales in response to approved increases in the state' minimum wage rates and to address pay compression for non-public safety employees. Non-public safety employees were placed on steps in accordance with relevant internal and external experience. These compression actions mirror investments made for Public Safety employees in FY21/22. 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 placement in accordance with relevant experience. Mandated General Assembly increases were made for the County Registrar and Officers of Election. Employees not eligible for a pay increase based on step placement, will receive a one-time bonus which equates to 2% of his/her FY2022 salary. Employees receiving less than a 2% pay increase based on step placement will receive a one-time bonus which makes their approved pay increase plus bonus equal 2% of their FY2022 salary. There were also four (4) employee reclassifications and one career development increase approved for FY2023.

A 12.20% increase is projected for benefits due to pay increases for County employees, the four and one half (4.5) additional positions mentioned previously and due to an increase in the VRS Retirement rate. For FY2023 there were no increases in worker's compensation insurance rates, Group Term Life Insurance rates, employer health insurance premium contributions or employer health savings account (HSA) contributions.

The **Operations and Capital Outlay** categories include a wide range of operating costs in support of General Government programs and services. Examples of expenditures in this category include maintenance contracts, printing and binding, electricity, telephone, lease and rent, office supplies, and vehicle operation and maintenance. Capital outlay purchases include expenditures for tangible items of a substantial value (more than \$1,000), such as computers and furniture and are a part of departments' operating expenses. Combined, department operations and capital outlay make up 15.2% of County general government department expenditures.

General government department operations increased by 5.93% from FY 21/22 levels largely due to projected increases in payments to Riverside Regional Jail, the Appomattox Regional Library System and due to the escalating price of fuel. 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 anticipated increase in our contribution to Riverside Regional Jail is \$440,815 (19.69%) and the increase in our contribution to the Appomattox Regional Library system is \$41,504 (6.87%).

The **Public Assistance** Category includes the County's social services offered to citizens. These services include the food stamp program, foster care assistance and other assistance to needy families. Expenditures for Public Assistance are 4.7% of total General Fund Expenditures. These expenditures increased by 10% in comparison to FY 21/22 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 Major General Fund Expenditure Increases

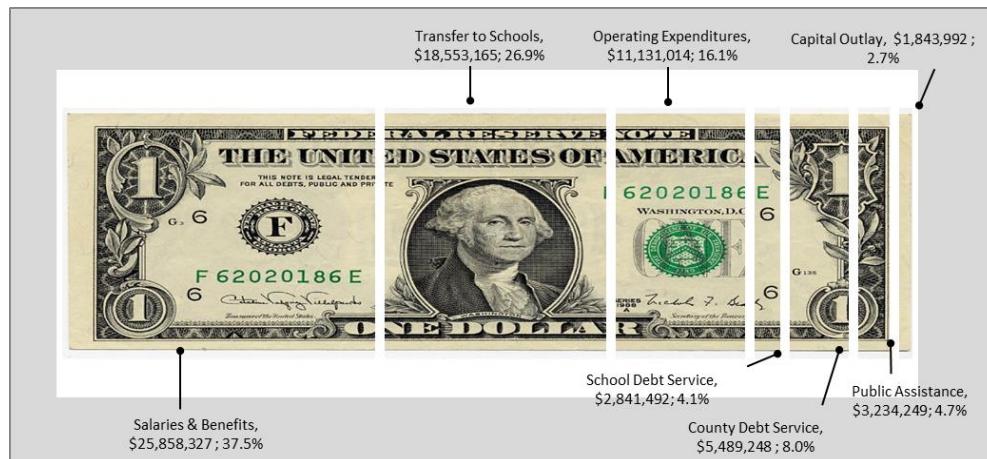
MAJOR GENERAL FUND EXPENDITURE CHANGES			
Description	Amount	% of Total Change	Notes
Increase in Transfer to Schools	\$ 1,496,522	23.53%	Per Revenue Sharing Calculation
Pay Increases for County Employees	\$ 1,386,745	21.80%	5% Scale Adjustment and Step Placement for Non-Public Safety Employees; 5% Scale Adjustment and 1 step increase for Public Safety Employees; Includes funding to provide a one-time bonus for 36 employees who will NOT receive a pay increase; and a partial bonus for 10 more employees who would receive less than a 2% increase
Additional Employees	\$ 507,209	7.97%	8 Including 4 added during FY2022
Increase in Transfer to Capital Improvement Fund for County and Public Safety Vehicle Purchases	\$ 450,000	7.07%	Not borrowing; budgeting
Increase in Transfer to Capital Improvement Fund for School Bus Purchases	\$ 437,091	6.87%	Not borrowing; budgeting
Increase in Riverside Regional Jail Contribution	\$ 440,815	6.93%	
Increase in General Fund Contingency	\$ 364,821	5.74%	
Increase in Children's Services Act Expenditures	\$ 294,374	4.63%	
Increase in Employer Health Insurance Contribution	\$ -	0.00%	Renewal Final - No increase in Health Insurance Premiums for FY2023
Increase in VRS Retirement Contribution Rate	\$ 221,921	3.49%	14.93% to 16.44% for Full-Time Employees
Increase in Overtime Wages	\$ 139,136	2.19%	Increase caused by increase in hourly rates (from pay improvements); and more adequately budgeting overtime based on actual expenditures
Increase in Transfer to Capital Improvement Fund for Fire/EMS Apparatus	\$ 137,396	2.16%	Ordinance 74-4; Growth in Value of \$0.01 Real Property
Increase in Vehicle Fuel Costs	\$ 82,000	1.29%	
Increase in Transfer to Capital Improvement Fund for Fire/EMS Equipment	\$ 80,264	1.26%	Ordinance 74-6; Growth in Value of \$0.01 Real Property
Employee Reclassifications	\$ 75,258	1.18%	
Increase in Transfer to Riverside Criminal Justice Agency	\$ 72,836	1.15%	
Increase in Contracted Services	\$ 59,246	0.93%	Janitorial Services contract; minimum wage impact
Increase in Contribution to Appomattox Regional Library System	\$ 41,504	0.65%	
New Contributions to Hopewell PG Healthy Families and Crater Area Agency on Aging	\$ 29,000	0.46%	Social Services related; HPGHF \$20,000; CAAA \$9,000
Increase in Telephone Charges	\$ 20,960	0.33%	
Increase in Heating Fuel Costs	\$ 13,800	0.22%	
Increase in Line of Duty Act Rate (LODA)	\$ 6,548	0.10%	Public Safety related
Total Quantified	\$ 6,357,446		

GENERAL FUND EXPENDITURES

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	188,130	197,523	201,707	166,830	201,501	34,671
0101	County Administration	296,802	257,300	254,470	316,418	284,390	(32,028)
0102	County Attorney	296,237	338,899	357,804	369,501	383,398	13,897
0103	Human Resources	331,660	325,358	278,384	330,060	380,652	50,592
	Total Administration	1,112,829	1,119,080	1,092,365	1,182,810	1,249,941	67,132
Constitutional Officers							
0200	Commissioner of the Revenue	409,299	459,891	457,184	503,894	560,588	56,694
0201	Treasurer	532,403	601,221	646,342	654,190	712,590	58,400
0202	Clerk of Circuit Court	575,984	608,605	600,569	628,409	645,762	17,354
0203	Sheriff	1,099,244	1,073,066	1,074,346	1,301,935	1,296,620	(5,316)
0204	Commonwealth's Attorney	589,271	640,454	711,630	768,842	816,651	47,809
0205	Commonwealth's Attorney - CESF Grant	-	-	26,614	-	-	-
	Total Constitutional Officers	3,206,201	3,383,236	3,516,685	3,857,270	4,032,211	174,941
Community Development							
0300	Community Development and Code Compliance	1,171,782	916,905	926,345	964,543	996,910	32,367
0301	Planning	-	256,308	285,063	296,951	340,969	44,018
	Total Community Development	1,171,782	1,173,212	1,211,408	1,261,494	1,337,878	76,384
Financial Services							
0401	Assessor	516,426	496,193	505,370	620,771	616,168	(4,603)
0402	Finance	769,328	818,769	829,403	863,598	950,758	87,159
0403	Information Technology	537,627	600,505	590,036	623,191	769,629	146,438
0405	County-Wide Information Technology	413,612	391,158	488,461	501,730	511,524	9,794
	Total Financial Services	2,236,994	2,306,625	2,413,269	2,609,290	2,848,079	238,789
Operations							
0502	County Garage	404,551	426,306	516,471	544,955	583,344	38,389
0503	Refuse Disposal	51,409	41,167	71,025	61,928	64,645	2,717
0504	General Properties	2,219,856	2,251,506	2,172,314	2,288,166	2,423,036	134,870
0505	Parks & Recreation	1,002,691	976,567	926,754	1,038,544	1,131,949	93,404
0506	County Engineering	582	6,326	2,285	3,000	3,000	-
	Total Operations	3,679,088	3,701,872	3,688,848	3,936,593	4,205,973	269,380
Public Safety							
0601	Police Department	5,828,296	6,146,595	6,187,506	6,524,301	7,083,689	559,389
0602	Grants/Law Enforcement	69,574	49,963	78,221	-	-	-
0603	Emergency Communications Center	1,330,784	1,293,682	1,427,196	1,523,279	1,633,485	110,205
0604	Prince George Fire Department	89,069	91,214	70,497	60,035	-	(60,035)
0605	Disputanta Fire Department	71,887	39,358	39,671	40,435	-	(40,435)
0606	Carson Fire Department	91,611	77,459	54,246	75,018	-	(75,018)
0607	Burrowsville Fire Department	39,183	38,466	29,676	33,592	-	(33,592)
0608	Jefferson Park Fire Department	76,088	55,254	62,872	54,256	-	(54,256)
0617	Merchant's Hope Fire Department (New Route 10)	13,385	21,583	5,789	13,600	-	(13,600)
0609	Prince George Emergency Crew	8,898	9,587	5,404	10,240	-	(10,240)
0610	Fire and EMS	3,131,964	3,570,379	3,741,986	3,876,185	5,211,426	1,335,241
0611	Animal Control	508,054	426,329	440,581	514,931	533,518	18,587
0612	Emergency Management	67,871	75,171	62,881	72,605	110,125	37,521
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	247,466	27,980	83,642	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	193,285	176,769	174,847	221,685	-	(221,685)
0616	FIRE & EMS SAFER Hiring Grant	327,403	364,752	345,942	415,009	-	(415,009)
	Total Public Safety	12,094,816	12,464,540	12,810,956	13,435,171	14,572,243	1,137,072

GENERAL FUND EXPENDITURES (cont.)

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	2,029,734	2,173,479	2,144,260	2,492,857	2,936,803	443,946
0702	Public Assistance (incl. SLH)	551,205	656,614	688,801	641,883	641,883	-
0703	CSA/At Risk Youth	13,785	10,736	13,412	15,000	15,000	-
0704	CSA State	2,245,418	2,005,929	2,220,340	2,163,720	2,458,094	294,374
0706	Tax Relief for the Elderly	152,117	151,637	144,711	150,000	150,000	-
	Total Social Services	4,992,259	4,998,396	5,211,523	5,463,460	6,201,780	738,320
Other							
0901	Registrar	265,828	262,253	316,239	374,237	405,491	31,254
0902	Circuit Court	134,816	127,914	124,099	143,484	163,742	20,258
0903	General District Court	53,988	40,592	36,899	51,620	43,200	(8,420)
0904	Magistrate	382	329	2,503	1,400	4,321	2,921
0905	Law Library	14,642	19,223	14,885	-	-	-
0906	Victim Witness	89,489	84,709	96,989	117,889	161,963	44,074
0907	Board and Care of Prisoners	2,391,042	2,322,266	2,567,106	2,579,328	3,011,402	432,074
0908	Court Services	3,688	4,336	3,823	4,500	4,915	415
0909	Juvenile Services VJCCA	77,207	83,305	83,329	87,412	96,425	9,013
0910	Local Health Department	211,377	222,377	210,377	222,377	225,000	2,623
0911	Dist. 19 MHMR Services Board	107,342	110,562	117,374	117,374	132,867	15,493
0912	Contribution to Colleges	16,459	16,622	-	-	-	-
0913	Regional Library	598,146	604,127	604,127	604,127	645,631	41,504
0914	Soil & Water Conservation	20,000	21,000	21,000	21,000	22,000	1,000
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	77,001	66,367	63,692	81,975	80,998	(977)
0917	Other Functions	59,716	123,382	76,063	92,721	89,669	(3,052)
0918	Farmer's Market	13,411	8,882	14,592	11,659	16,559	4,900
0919	CARES Registrar	-	-	58,910	-	-	-
0920	Drug Court Treatment Program	-	-	34,044	103,000	129,766	26,766
	Total Other	4,137,533	4,121,246	4,449,050	4,617,103	5,236,949	619,846
	Contingencies	-	-	-	360,322	725,143	364,821
	Transfer to Schools-Operating & Textbook	15,948,374	14,910,415	15,187,560	17,056,643	18,553,165	1,496,522
	Transfer to LOSAP Fund	135,000	141,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,223,095	7,160,506	6,895,459	7,724,462	7,959,727	235,265
	Transfer to Debt Reserve	-	-	1,244,686	606,278	371,013	(235,265)
	Transfer to Community Corrections	82,846	57,327	62,986	69,131	141,967	72,836
	Transfer to Economic Development	376,112	-	-	-	-	-
	Transfer to Capital Projects Fund	90,487	1,878,200	2,116,047	269,667	1,374,418	1,104,751
	Total General Government	56,487,416	57,415,655	60,041,843	62,590,694	68,951,487	6,360,793
	Total General Government, less transfer	32,631,502	33,268,208	34,394,105	36,723,513	40,410,197	3,686,684
	TRANSFERS	23,855,914	24,147,448	25,647,738	25,867,181	28,541,290	2,674,109



ADMINISTRATION

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
General Fund (0100):							
Administration							
0100	Board of Supervisors	188,130	197,523	201,707	166,830	201,501	34,671
0101	County Administration	296,802	257,300	254,470	316,418	284,390	(32,028)
0102	County Attorney	296,237	338,899	357,804	369,501	383,398	13,897
0103	Human Resources	331,660	325,358	278,384	330,060	380,652	50,592
	Total Administration	1,112,829	1,119,080	1,092,365	1,182,810	1,249,941	67,132

Board of Supervisors

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

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

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

Board of Supervisors								
Location Code		0100						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0100-01-001-0100-	41100	SALARIES BOARD OF SUP	48,832	74,662	74,310	75,652	91,239	15,587
0100-01-001-0100-	41001	BONUSES BOARD OF SUP					-	-
0100-01-001-0100-	41111	COMP. BOARD MEMBERS	35,100	35,100	35,725	35,100	35,100	-
0100-01-001-0100-	42100	FICA	6,403	8,160	8,227	8,473	9,665	1,192
0100-01-001-0100-	42210	BOS RETIREMENT	6,906	10,658	10,937	11,295	15,000	3,705
0100-01-001-0100-	42300	BOS HEALTH INSURANCE	-	-	-	5,000	5,000	-
0100-01-001-0100-	42400	BOS GROUP LIFE INSURANCE	622	960	982	1,014	1,223	209
0100-01-001-0100-	42700	BOS WORKER'S COMPENSATION	-	154	155	172	115	(57)
0100-01-001-0100-	43101	PROFESSIONAL SERVICES	2,883	250	-	3,000	-	(3,000)
0100-01-001-0100-	43180	BOS CENSUS	-	-	-	-	-	-
0100-01-001-0100-	43500	PRINTING AND BINDING	-	42	-	-	-	-
0100-01-001-0100-	43600	ADVERTISING	11,374	8,983	13,114	9,000	10,000	1,000
0100-01-001-0100-	43990	OTHER FEES (BOS)			4,150		-	
0100-01-001-0100-	45210	POSTAL SERVICE	13,731	10,769	15,933	1,000	500	(500)
0100-01-001-0100-	45230	TELEPHONE	6,969	5,364	4,739	5,400	5,300	(100)
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	5,777	5,271	5,927	7,000	6,500	(500)
0100-01-001-0100-	45510	MILEAGE	55	-	-	-	-	-
0100-01-001-0100-	45530	SUBSISTENCE & LODGING	4,047	-	-	-	-	-
0100-01-001-0100-	45540	CONVENTION & EDUCATION	4,719	4,249	1,787	1,200	2,000	800
0100-01-001-0100-	45600	COUNTY CONTRIBUTIONS	9,500	9,300	-	-	-	-
0100-01-001-0100-	45678	SENIOR CITIZENS TASK FORCE			6,821		-	
0100-01-001-0100-	45810	DUES AND MEMBERSHIPS	19,891	15,600	14,822	400	15,355	14,955
0100-01-001-0100-	46001	OFFICE SUPPLIES	4,082	1,088	1,273	1,000	2,000	1,000
0100-01-001-0100-	46002	FOOD SUPPLIES	3,206	3,640	1,056	1,000	500	(500)
0100-01-001-0100-	46012	BOOKS & SUBSCRIPTIONS	242	565	-	-	-	-
0100-01-001-0100-	46014	OTHER OPERATING SUPPLIES	-	379	-	-	-	-
0100-01-001-0100-	48107	BOS INFO TECH EQUIP-REPLACE	2,665	1,205	625	-	880	880
			188,130	197,523	201,707	166,830	201,501	34,671

Board of Supervisors (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Board of Supervisors	Clerk of the Board of Supervisors	FT	1	1	1	0
			1	1	1	0

NOTES: Overall projected spending in the Board of Supervisor's department is expected to increase by \$34,671 in FY22/23. Advertising costs have risen as have dues and memberships for Board organization memberships (corresponding decrease in County Administration department). One-time professional service costs were removed for FY22-23 resulting in a \$3,000 reduction. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. The 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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0101-	41100	SALARIES & WAGES-REGULAR	190,269	166,557	164,362	168,614	167,459	(1,155)
0100-01-002-0101-	41001	BONUSES CO ADMIN					-	-
0100-01-002-0101-	41300	PART-TIME SALARIES & WAGE	729	929	8,621	21,196	1,000	(20,196)
0100-01-002-0101-	42100	FICA	12,258	10,667	11,394	14,520	12,887	(1,633)
0100-01-002-0101-	42210	RETIREMENT	26,776	23,755	24,376	25,174	27,530	2,356
0100-01-002-0101-	42300	HOSPITAL/MEDICAL PLANS	14,762	16,264	16,509	17,328	11,611	(5,718)
0100-01-002-0101-	42400	GROUP LIFE INSURANCE	2,411	2,139	2,188	2,259	2,244	(15)
0100-01-002-0101-	42700	WORKER'S COMPENSATION	351	380	382	424	152	(272)
0100-01-002-0101-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-01-002-0101-	43101	PROFESSIONAL SERVICES	353	-	240	250	250	-
0100-01-002-0101-	43320	MAINTENANCE SVS CONTRACTS	624	-	-	624	-	(624)
0100-01-002-0101-	43600	ADVERTISING	1,648	805	-	2,000	1,000	(1,000)
0100-01-002-0101-	44200	AUTOMOTIVE/MOTOR POOL	427	940	679	500	-	(500)
0100-01-002-0101-	45210	POSTAL SERVICE	328	86	88	7,200	22,000	14,800
0100-01-002-0101-	45230	TELEPHONE	6,885	5,307	4,313	5,500	5,500	-
0100-01-002-0101-	45305	MOTOR VEHICLE INSURANCE	426	428	427	428	428	-
0100-01-002-0101-	45410	LEASE/RENT EQUIPMENT	4,842	6,689	6,898	7,500	7,400	(100)
0100-01-002-0101-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0101-	45530	SUBSISTENCE & LODGING	-	392	-	700	500	(200)
0100-01-002-0101-	45540	CONVENTION & EDUCATION	5,651	758	828	3,000	3,000	-
0100-01-002-0101-	45600	COUNTY CONTRIBUTIONS	4,600	4,300	3,900	4,300	2,600	(1,700)
0100-01-002-0101-	45810	DUES AND MEMBERSHIPS	7,103	4,251	5,935	21,600	7,000	(14,600)
0100-01-002-0101-	46001	OFFICE SUPPLIES	3,842	1,977	1,135	3,000	2,000	(1,000)
0100-01-002-0101-	46002	FOOD SUPPLIES	4,532	2,649	-	1,000	1,000	-
0100-01-002-0101-	46008	VEHICLE & EQUIP. FUEL	1,056	877	618	1,050	1,200	150
0100-01-002-0101-	46009	VEHICLE & EQUIP SUPPLIES	-	707	69	500	880	380
0100-01-002-0101-	46011	UNIFORM & APPAREL	820	-	-	1,000	-	(1,000)
0100-01-002-0101-	46012	BOOKS & SUBSCRIPTIONS	716	553	462	750	750	-
0100-01-002-0101-	46014	OTHER OPERATING SUPPLIES	1,622	1,416	-	-	-	-
0100-01-002-0101-	46032	SPECIAL EVENTS	2,972	2,977	461	5,000	5,000	-
0100-01-002-0101-	48102	FURNITURE & FIXTURES	800	-	-	1,000	1,000	-
0100-01-002-0101-	48105	MTR VEH - REPLC	-	-	-	-	-	-
0100-01-002-0101-	48107	INFO TECH EQUIPMENT	-	1,498	586	-	-	-
			296,802	257,300	254,470	316,418	284,390	(32,028)

County Administration (Continued)

Department	Title	FUNDED POSITIONS				
		Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
County Administration	County Administrator	FT	1	1	1	0
			1	1	1	0
County Administration has a Project Management Specialist Position that is Authorized but not funded in FY22-23.						

FY2023 Budget Notes – The total adopted FY22/23 budget for County Administration is \$32,028 less than in FY21/22. Costs for certain organizational memberships were shifted to the Board of Supervisors department from County Administration. Part-time wages were reduced within County Administration, and staff turnover resulted in reductions in most salary and benefit lines. The salary increase for the County Administrator, who is a contracted employee of the Board, is approved by the Board annually.

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 429 Freedom of Information Act requests in 2021 which requires the coordination of information from many departments simultaneously in order to prevent these departments from wasting time on a task that does not further their core missions. Ultimately, departments can shift complicated human conflict revolving around their services to this office so that employee energy and creativity will not be dissipated by conflict.

County Attorney (Continued)

County Attorney								
Location Code	0102							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0102-	41100	SALARIES & WAGES-REGULAR	176,799	162,636	179,586	182,239	188,258	6,019
0100-01-002-0102-	41001	BONUSES CO ATTORNEY					2,249	2,249
0100-01-002-0102-	41200	OVERTIME	123	-	-	-	-	-
0100-01-002-0102-	41300	PART-TIME SALARIES & WAGE	64,556	80,333	82,000	83,640	84,886	1,246
0100-01-002-0102-	42100	FICA	17,147	17,032	18,354	20,340	21,068	728
0100-01-002-0102-	42210	RETIREMENT	7,431	21,408	26,346	27,208	30,950	3,741
0100-01-002-0102-	42300	HOSPITAL/MEDICAL PLANS	15,612	30,627	33,013	34,763	35,263	500
0100-01-002-0102-	42400	GROUP LIFE INSURANCE	669	1,928	2,364	2,442	2,523	81
0100-01-002-0102-	42500	DISABILITY INSURANCE	257	312	312	323	327	4
0100-01-002-0102-	42700	WORKER'S COMPENSATION	245	264	267	296	275	(21)
0100-01-002-0102-	43101	PROFESSIONAL SERVICES	3,422	7,017	6,613	6,000	6,000	-
0100-01-002-0102-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0102-	45210	POSTAL SERVICE	760	825	590	1,000	1,000	-
0100-01-002-0102-	45230	TELEPHONE	3,467	3,388	3,123	3,400	3,100	(300)
0100-01-002-0102-	45410	LEASE/RENT EQUIPMENT	1,185	1,152	1,177	1,600	1,500	(100)
0100-01-002-0102-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0102-	45540	CONVENTION & EDUCATION	1,204	967	1,225	2,000	2,000	-
0100-01-002-0102-	45810	DUES AND MEMBERSHIPS	705	444	780	750	750	-
0100-01-002-0102-	46001	OFFICE SUPPLIES	1,022	445	325	1,000	750	(250)
0100-01-002-0102-	46002	FOOD SUPPLIES	-	31	-	-	-	-
0100-01-002-0102-	46012	BOOKS & SUBSCRIPTIONS	1,636	9,046	1,729	1,750	1,750	-
0100-01-002-0102-	48102	FURNITURE & FIXTURES	-	864	-	750	750	-
0100-01-002-0102-	48107	INFO TECH EQUIPMENT	-	180	-	-	-	-
			296,237	338,899	357,804	369,501	383,398	13,897

		FUNDED POSITIONS				
Department	Title	Status	FY2020-21	FY2021-22	FY2022-23	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

FY2023 Budget Notes: Overall, the budget for the County Attorney's office will increase for FY22/23 by \$13,897. Several non-salary lines were reduced in accordance with actual spending trends. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. The 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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0103-	41100	SALARIES & WAGES-REGULAR	211,128	200,596	179,393	201,887	233,339	31,452
0100-01-002-0103-	41001	BONUSES HUMAN RESOURCES					159	159
0100-01-002-0103-	41300	PART-TIME SALARIES & WAGE	1,188	-	-	-	-	-
0100-01-002-0103-	42100	FICA	15,278	14,395	12,655	15,444	17,863	2,418
0100-01-002-0103-	42210	RETIREMENT	27,620	27,767	26,734	30,142	38,361	8,219
0100-01-002-0103-	42300	HOSPITAL/MEDICAL PLANS	22,582	33,518	31,897	40,098	45,011	4,912
0100-01-002-0103-	42400	GROUP LIFE INSURANCE	2,482	2,500	2,400	2,705	3,127	421
0100-01-002-0103-	42500	HR DISABILITY INSURANCE	217	223	135	239	307	68
0100-01-002-0103-	42700	WORKER'S COMPENSATION	305	330	333	370	211	(159)
0100-01-002-0103-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-01-002-0103-	43132	EMPL/ VOL RECOGNITION	20,204	16,506	3,028	12,000	12,000	-
0100-01-002-0103-	43320	MAINTENANCE SVS CONTRACTS	12,402	8,978	10,123	9,000	11,000	2,000
0100-01-002-0103-	43600	ADVERTISING	52	-	-	-	-	-
0100-01-002-0103-	45210	POSTAL SERVICE	282	286	260	250	250	-
0100-01-002-0103-	45230	TELEPHONE	3,479	3,118	3,044	3,500	4,100	600
0100-01-002-0103-	45410	LEASE/RENT EQUIPMENT	818	4,004	3,843	4,000	4,000	-
0100-01-002-0103-	45530	SUSTENANCE & LODGING	224	-	-	-	-	-
0100-01-002-0103-	45540	CONVENTION & EDUCATION	1,457	287	399	1,500	1,500	-
0100-01-002-0103-	45541	TRAINING - PROFESSIONAL DEVEL	2,871	836	1,058	2,500	2,500	-
0100-01-002-0103-	45810	DUES AND MEMBERSHIPS	981	636	700	750	750	-
0100-01-002-0103-	46001	OFFICE SUPPLIES	2,384	1,162	1,282	2,800	2,800	-
0100-01-002-0103-	46002	FOOD SUPPLIES	986	402	233	375	375	-
0100-01-002-0103-	46004	MEDICAL & DRUG TESTING SUPPLIES					500	500
0100-01-002-0103-	46014	OTHER OPERATING SUPPLIES	1,728	7,940	567	1,000	1,000	-
0100-01-002-0103-	46024	DATA PROCESSING SUPPLIES	-	604	-	-	-	-
0100-01-002-0103-	46031	FLOWERS/DONATIONS	2,623	1,270	300	1,500	1,500	-
0100-01-002-0103-	48102	FURNITURE & FIXTURES	368	-	-	-	-	-
			331,660	325,358	278,384	330,060	380,652	50,592

		FUNDED POSITIONS				
Department	Title	Status	FY2020-21	FY2021-22	FY2022-23	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

FY2023 Budget Notes: The Human Resources budget will increase by \$50,592 for FY22/23. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23.

Human Resources [Goals & Performance Measures]

Strategic Initiative – Practice Good Governance				
Goal: Talent Acquisition - To recruit and retain a diverse workforce to meet the needs of the County Citizens.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: To increase the percentage of active open positions filled within 60 days (from initial posting date to start date).	85%	63%	90%	92%
Measure 2: Maintain the employee turnover rate below 20%.	17%	9%	10%	10%

Strategic Initiative - Practice Good Governance				
Goal: Performance Management -To ensure our compensation and performance management processes are designed and executed to align and maximize our employee's performance with the goals of the County.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: To increase the percentage of employees for whom performance evaluations have been completed and documented by the target date.	95%	95%	100%	100%
Measure 2: To increase the percentage of Directors who are setting goals for their employees for the upcoming year during their evaluation.	47%	51%	55%	60%

Strategic Initiative - Practice Good Governance & Strengthen Civic Partnerships				
Goal: Culture - To maintain a positive, values-based work environment.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: To increase the percentage of employees who indicate that we have a positive work environment, as measured by surveys.	N/A	81%	100%	100%
Measure 2: To increase the percentage of the employees who indicate that the mission, vision and core values of the County are important to them as measured by an annual survey.	n/a	86%	100%	100%

Strategic Initiative - Practice Good Governance				
Goal: Organizational Excellence -To administer HR Policy and programs effectively and efficiently, while maintaining internal customer satisfaction and meeting budget constraints.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: To enroll employees in their benefits accurately and on time 100% of the time during open enrollment.	99%	100%	100%	100%
Measure 2: To achieve internal customer satisfaction levels with HR services at 100% as measured by an annual survey and employee feedback.	N/A	92%	100%	100%

Strategic Initiative - Practice Good Governance				
Goal: Talent Development - To provide development programs to help staff and managers accomplish their goals.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: To increase the percent of employees who are internally promoted from within the County.	17%	20%	47%	47%
Measure 2: To increase the percent of employees who indicate satisfaction or high satisfaction with their training opportunities as measured by a survey.	n/a	77%	100%	100%

CONSTITUTIONAL OFFICERS

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Constitutional Officers							
0200	Commissioner of the Revenue	409,299	459,891	457,184	503,894	560,588	56,694
0201	Treasurer	532,403	601,221	646,342	654,190	712,590	58,400
0202	Clerk of Circuit Court	575,984	608,605	600,569	628,409	645,762	17,354
0203	Sheriff	1,099,244	1,073,066	1,074,346	1,301,935	1,296,620	(5,316)
0204	Commonwealth's Attorney	589,271	640,454	711,630	768,842	816,651	47,809
0205	Commonwealth's Attorney - CESF Grant	-	-	26,614	-	-	-
	Total Constitutional Officers	3,206,201	3,383,236	3,516,685	3,857,270	4,032,211	174,941

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0200-	41100	SALARIES & WAGES-REGULAR	274,713	309,079	306,730	325,732	360,887	35,155
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	1,023	219	-	-	2,500	2,500
0100-01-002-0200-	42100	FICA	20,227	22,556	22,376	24,919	27,799	2,881
0100-01-002-0200-	42210	RETIREMENT	39,315	45,303	45,576	48,632	59,330	10,698
0100-01-002-0200-	42300	HOSPITAL/MEDICAL PLANS	32,691	38,707	39,438	56,648	58,285	1,636
0100-01-002-0200-	42400	GROUP LIFE INSURANCE	3,540	4,079	4,091	4,365	4,836	471
0100-01-002-0200-	42500	DISABILITY	744	606	574	619	648	29
0100-01-002-0200-	42700	WORKER'S COMPENSATION	1,588	1,715	1,727	1,917	327	(1,590)
0100-01-002-0200-	43101	PROFESSIONAL SERVICES	6,145	6,166	7,233	10,500	13,500	3,000
0100-01-002-0200-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-01-002-0200-	43320	MAINTENANCE SRVC CONTRCTS	5,842	6,260	6,573	6,700	7,200	500
0100-01-002-0200-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0200-	44200	AUTOMOTIVE/MOTOR POOL	16	800	20	300	-	(300)
0100-01-002-0200-	45210	POSTAL SERVICE	5,562	6,029	7,138	6,100	6,100	-
0100-01-002-0200-	45230	TELEPHONE	3,478	2,981	2,511	2,600	4,500	1,900
0100-01-002-0200-	45305	MOTOR VEHICLE INSURANCE	238	239	239	250	250	-
0100-01-002-0200-	45410	LEASE/RENT EQUIPMENT	4,177	4,297	4,225	4,500	4,500	-
0100-01-002-0200-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0200-	45540	CONVENTION & EDUCATION	3,433	4,081	2,140	2,500	2,500	-
0100-01-002-0200-	45810	DUES AND MEMBERSHIPS	645	705	830	700	700	-
0100-01-002-0200-	46001	OFFICE SUPPLIES	5,208	4,967	5,064	6,000	6,000	-
0100-01-002-0200-	46002	FOOD SUPPLIES	283	313	179	536	300	(236)
0100-01-002-0200-	46008	VEHICLE & EQUIP. FUEL	119	71	154	126	126	-
0100-01-002-0200-	46009	VEHICLE EQUIP & SUPPLIES					50	50
0100-01-002-0200-	46012	BOOKS & SUBSCRIPTIONS	311	220	366	250	250	-
0100-01-002-0200-	48101	MACHINERY & EQUIPMENT	-	155	-	-	-	-
0100-01-002-0200-	48107	INFO TECH EQUIPMENT	-	291	-	-	-	-
			409,299	459,891	457,184	503,894	560,588	56,694

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
Commissioner of Revenue	Commissioner of the Revenue	FT	1	1	1	0
Commissioner of Revenue	Chief Deputy Commissioner of Revenue	FT	1	1	1	0
Commissioner of Revenue	Deputy Commissioner of Revenue	FT	3	3	3	0
Commissioner of Revenue	Deputy License Inspector	FT	1	1	1	0
			6	6	6	0

FY2023 Budget Notes: No significant non-salary line budget changes are anticipated for FY2023. Certain non-salary line items changed to adjust budget levels to actual spending trends. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County non-public safety step placement increase in accordance with General Assembly and State Compensation Board requirements. One Deputy Commissioner obtained a career development certification and related pay increase.

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0201-	41100	SALARIES & WAGES-REGULAR	269,628	278,746	274,892	287,096	319,582	32,485
0100-01-002-0201-	41001	BONUSES					755	755
0100-01-002-0201-	41200	SALARIES & WAGES-OVERTIME	1,439	430	-	2,000	1,000	(1,000)
0100-01-002-0201-	41300	PART-TIME SALARIES & WAGE	19,675	20,833	8,868	5,000	5,000	-
0100-01-002-0201-	42100	FICA	21,094	21,869	20,878	22,498	24,965	2,466
0100-01-002-0201-	42210	RETIREMENT	38,311	39,570	39,160	42,864	52,539	9,676
0100-01-002-0201-	42300	HOSPITAL/MEDICAL PLANS	51,968	60,252	57,728	59,940	62,551	2,611
0100-01-002-0201-	42400	GROUP LIFE INSURANCE	3,450	3,563	3,511	3,847	4,282	435
0100-01-002-0201-	42500	DISABILITY INSURANCE	564	527	761	1,065	1,106	41
0100-01-002-0201-	42700	WORKER'S COMPENSATION	427	461	464	515	294	(221)
0100-01-002-0201-	43101	PROFESSIONAL SERVICES	(1,403)	4,695	8,975	6,000	1,000	(5,000)
0100-01-002-0201-	43103	DMV BLOCKS	2,650	33,305	36,850	14,000	30,000	16,000
0100-01-002-0201-	43310	REPAIRS AND MAINTENANCE	317	222	-	1,000	1,000	-
0100-01-002-0201-	43320	MAINTENANCE SVS CONTRACTS	12,302	11,916	12,475	12,500	13,671	1,171
0100-01-002-0201-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0100-01-002-0201-	43600	ADVERTISING	-	-	-	500	-	(500)
0100-01-002-0201-	43991	BANK ACCOUNT FEES	2,321	1,853	2,649	4,500	2,500	(2,000)
0100-01-002-0201-	43993	CREDIT/DEBIT CARD	57,380	75,005	124,696	130,000	130,000	-
0100-01-002-0201-	44200	AUTOMOTIVE MOTOR POOL	20	313	299	300	-	(300)
0100-01-002-0201-	45210	POSTAL SERVICE	31,889	31,905	39,010	40,000	40,000	-
0100-01-002-0201-	45230	TELEPHONE	5,484	4,855	4,302	5,000	7,100	2,100
0100-01-002-0201-	45305	MOTOR VEHICLE INSURANCE	-	239	239	300	300	-
0100-01-002-0201-	45410	LEASE/RENT EQUIPMENT	417	2,608	3,030	3,200	3,300	100
0100-01-002-0201-	45540	CONVENTION & EDUCATION	3,941	1,443	1,914	2,500	2,500	-
0100-01-002-0201-	45810	DUES AND MEMBERSHIPS	535	450	450	600	745	145
0100-01-002-0201-	46001	OFFICE SUPPLIES	7,449	4,100	3,616	6,000	5,000	(1,000)
0100-01-002-0201-	46002	FOOD SUPPLIES	403	178	178	200	200	-
0100-01-002-0201-	46008	VEHICLE & EQUIP FUEL	21	22	16	105	100	(5)
0100-01-002-0201-	46009	VEHICLE EQUIP & SUPPLIES					100	100
0100-01-002-0201-	46012	BOOKS & SUBSCRIPTIONS	45	-	-	60	-	(60)
0100-01-002-0201-	46015	COUNTY DOG TAGS	705	695	574	700	1,000	300
0100-01-002-0201-	46024	DATA PROCESSING SUPPLIES	1,370	766	228	1,400	1,000	(400)
0100-01-002-0201-	48107	INFO TECH EQUIPMENT	-	400	580	500	1,000	500
			532,403	601,221	646,342	654,190	712,590	58,400

Treasurer (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Treasurer	Treasurer	FT	1	1	1	0
Treasurer	Chief Deputy Treasurer	FT	1	1	1	0
Treasurer	Deputy Treasurer - Full-Time	FT	4	4	4	0
Treasurer	Deputy Treasurer - Part-Time	PT	0.5	0	0	0
			6.5	6	6	0

FY2023 Budget Notes: Few significant budget changes are planned for FY2023. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County non-public safety step placement increase in accordance with General Assembly and State Compensation Board requirements. DMV block fees are expected to increase, 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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0202-	41100	SALARIES & WAGES-REGULAR	373,887	380,022	380,832	405,140	388,930	(16,210)
0100-02-010-0202-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0202-	41200	SALARIES & WAGES-OVERTIME	-	-	-	-	-	-
0100-02-010-0202-	41300	PART-TIME SALARIES & WAGE	2,872	2,218	123	3,500	7,100	3,600
0100-02-010-0202-	41302	COMPENSATION OF JURORS	-	-	-	-	2,500	2,500
0100-02-010-0202-	42100	FICA	27,232	27,763	27,494	31,261	30,296	(965)
0100-02-010-0202-	42210	RETIREMENT	54,228	55,293	56,737	60,487	63,940	3,453
0100-02-010-0202-	42300	HOSPITAL/MEDICAL PLANS	65,593	68,369	70,363	76,306	83,816	7,510
0100-02-010-0202-	42400	GROUP LIFE INSURANCE	4,883	4,978	5,092	5,429	5,212	(217)
0100-02-010-0202-	42500	DISABILITY	455	418	418	473	492	20
0100-02-010-0202-	42700	WORKER'S COMPENSATION	491	531	534	593	356	(236)
0100-02-010-0202-	43101	PROFESSIONAL SERVICES	4,724	3,350	4,000	4,000	4,000	-
0100-02-010-0202-	43310	REPAIRS AND MAINTENANCE	-	350	-	400	400	-
0100-02-010-0202-	43320	MAINTENANCE SVS CONTRACTS	1,777	621	650	1,800	1,800	-
0100-02-010-0202-	43500	PRINTING AND BINDING	71	2,168	2,572	2,600	2,600	-
0100-02-010-0202-	43513	MICROFILMING EXPENSE	666	755	651	800	800	-
0100-02-010-0202-	43550	RECORD PRESERVATION SERVICE	13,672	10,059	14,101	-	-	-
0100-02-010-0202-	45210	POSTAL SERVICE	-	2,517	84	2,500	2,500	-
0100-02-010-0202-	45230	TELEPHONE	1,884	2,541	3,309	2,600	3,300	700
0100-02-010-0202-	45410	LEASE/RENT EQUIPMENT	1,377	3,528	3,913	3,700	3,900	200
0100-02-010-0202-	45540	CONVENTION & EDUCATION	-	-	-	-	1,000	1,000
0100-02-010-0202-	45810	DUES AND MEMBERSHIPS	320	320	320	320	320	-
0100-02-010-0202-	46001	OFFICE SUPPLIES	6,147	11,335	8,088	7,000	8,000	1,000
0100-02-010-0202-	46002	FOOD SUPPLIES	218	200	-	-	-	-
0100-02-010-0202-	46012	BOOKS & SUBSCRIPTIONS	540	787	-	500	500	-
0100-02-010-0202-	46024	DATA PROCESS INDEXING	14,600	17,198	16,891	17,500	17,500	-
0100-02-010-0202-	48101	MACHINERY & EQUIPMENT	-	-	-	1,000	1,000	-
0100-02-010-0202-	48102	FURNITURE & FIXTURES	-	13,285	4,396	-	15,000	15,000
0100-02-010-0202-	48107	INFO TECH EQUIPMENT	350	-	-	500	500	-
			575,984	608,605	600,569	628,409	645,762	17,354

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	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

FY2023 Budget Notes: Some non-personnel line items increased to mirror spending trends and \$15,000 was requested for furniture and fixtures to purchase new furniture for the Clerk's office

and to install a new security door. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County non-public safety step placement increase in accordance with General Assembly and State Compensation Board requirements.

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 2020-21	FY 2021-22	FY 2022-23	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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0203-	41100	SALARIES & WAGES-REGULAR	659,991	639,176	630,425	719,385	705,286	(14,099)
0100-02-010-0203-	41001	BONUSES					-	-
0100-02-010-0203-	41200	SALARIES & WAGES-OVERTIME	11,966	9,139	8,910	11,500	12,500	1,000
0100-02-010-0203-	41300	PART-TIME SALARIES & WAGE	38,127	37,396	40,747	50,500	52,452	1,952
0100-02-010-0203-	41700	SELECTIVE ENFORCEMENT-OVT	19,534	13,794	6,288	20,000	18,500	(1,500)
0100-02-010-0203-	42100	FICA	53,365	51,184	50,270	61,306	60,338	(968)
0100-02-010-0203-	42210	RETIREMENT	91,372	88,985	89,842	107,404	115,949	8,545
0100-02-010-0203-	42300	HOSPITAL/MEDICAL PLANS	95,894	98,890	113,192	140,896	139,294	(1,602)
0100-02-010-0203-	42400	GROUP LIFE INSURANCE	8,227	8,012	8,064	9,640	9,451	(189)
0100-02-010-0203-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0203-	42700	WORKER'S COMPENSATION	10,998	11,879	15,337	17,024	18,969	1,945
0100-02-010-0203-	42701	LINE OF DUTY ACT	3,125	3,281	3,609	3,681	4,058	377
0100-02-010-0203-	43101	PROFESSIONAL SERVICES	-	-	180	-	-	-
0100-02-010-0203-	43314	SECURITY IMPROVEMENT	-	-	-	47,000	47,000	-
0100-02-010-0203-	43320	MAINTENANCE SVS CONTRACTS	28,980	39,003	32,497	40,000	35,000	(5,000)
0100-02-010-0203-	44200	AUTOMOTIVE/MOTOR POOL	5,349	3,502	11,456	7,000	-	(7,000)
0100-02-010-0203-	45210	POSTAL SERVICE	2,503	2,421	2,421	-	2,500	2,500
0100-02-010-0203-	45230	TELEPHONE	4,498	7,190	10,608	11,000	11,200	200
0100-02-010-0203-	45305	MOTOR VEHICLE INSURANCE	4,602	3,997	4,235	5,000	5,000	-
0100-02-010-0203-	45410	LEASE/RENT EQUIPMENT	4,630	4,659	4,860	5,052	5,052	-
0100-02-010-0203-	45540	CONVENTION & EDUCATION	1,759	1,386	393	1,125	2,100	975
0100-02-010-0203-	45790	FIRST RESPONDER FUNDS	-	-	-	-	-	-
0100-02-010-0203-	45810	DUES AND MEMBERSHIPS	1,150	1,162	2,455	2,300	2,300	-
0100-02-010-0203-	46001	OFFICE SUPPLIES	4,905	7,282	3,724	5,000	5,000	-
0100-02-010-0203-	46008	VEHICLE & EQUIP. FUEL	14,135	11,938	11,706	14,858	16,800	1,943
0100-02-010-0203-	46009	VEHICLE & EQUIP. SUPPLIES	2,489	1,616	2,176	2,600	4,640	2,040
0100-02-010-0203-	46010	POLICE SUPPLIES	21,707	8,952	8,391	6,600	6,600	-
0100-02-010-0203-	46011	UNIFORM/APPAREL	2,501	4,918	5,447	5,000	5,000	-
0100-02-010-0203-	46014	OTHER OPERATING SUPPLIES	158	319	-	250	3,500	3,250
0100-02-010-0203-	46042	OTHER SUPPLIES-GRANTS	-	-	-	-	-	-
0100-02-010-0203-	46047	HOME ELECT MONITORING	1,057	-	892	1,500	1,500	-
0100-02-010-0203-	46070	TRIAD	194	3,759	-	-	-	-
0100-02-010-0203-	47008	CRATER ACADEMY	6,026	5,729	5,619	6,314	6,630	316
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	-	-	-	-	-	-
			1,099,244	1,073,066	1,074,345.62	1,301,935	1,296,620	(5,316)

FY2023 Budget Notes: The adopted FY2023 budget reflects a 5% scale adjustment and step increase for public safety personnel which moves deputies up one step on the pay scale in accordance with experience. Salary and benefit lines increased accordingly for FY2023. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County public safety step increase. One non-sworn employee received the higher of the County non-public safety step placement or the state increase in accordance with General Assembly and State Compensation Board requirements. Staff turnover led to an overall reduction in salary and benefit line items for FY22/23. There were no other significant changes in the FY2023 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 FY2023 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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-020-0204-	41100	SALARIES & WAGES-REGULAR	386,324	418,873	472,652	500,236	533,205	32,968
0100-02-020-0204-	41001	BONUSES					791	791
0100-02-020-0204-	41300	PART-TIME SALARIES	38,456	38,572	38,303	39,562	40,056	494
0100-02-020-0204-	42100	FICA	31,083	33,935	37,809	41,295	43,915	2,620
0100-02-020-0204-	42210	RETIREMENT	55,994	58,755	70,093	74,685	87,659	12,974
0100-02-020-0204-	42300	HOSPITAL/MEDICAL PLANS	49,270	50,379	58,868	75,718	68,744	(6,975)
0100-02-020-0204-	42400	GROUP LIFE INSURANCE	5,041	5,290	6,371	6,703	7,145	442
0100-02-020-0204-	42500	DISABILITY	-	123	185	195	205	9
0100-02-020-0204-	42700	WORKER'S COMPENSATION	611	659	738	819	574	(245)
0100-02-020-0204-	43101	PROFESSIONAL SERVICES	133	834	221	500	500	-
0100-02-020-0204-	43320	MAINTENANCE SVS CONTRACTS	2,716	3,603	3,645	3,540	3,540	-
0100-02-020-0204-	45210	POSTAL SERVICE	688	2,321	1,199	1,300	1,300	-
0100-02-020-0204-	45230	TELEPHONE	1,610	2,451	3,284	3,070	3,400	330
0100-02-020-0204-	45540	CONVENTION & EDUCATION	2,981	914	750	4,660	4,660	-
0100-02-020-0204-	45810	DUES AND MEMBERSHIPS	2,831	3,111	3,379	3,300	3,300	-
0100-02-020-0204-	46001	OFFICE SUPPLIES	4,536	12,957	7,122	5,500	5,500	-
0100-02-020-0204-	46002	FOOD SUPPLIES	309	443	-	88	88	-
0100-02-020-0204-	46011	UNIFORM & APPAREL	-	-	-	-	-	-
0100-02-020-0204-	46012	BOOKS & SUBSCRIPTIONS	1,624	2,175	2,092	1,600	2,000	400
0100-02-020-0204-	46024	DATA PROCESSING SUPPLIES	663	496	520	650	650	-
0100-02-020-0204-	48104	SOFTWARE AGREEMENT	-	-	-	1,020	1,020	-
0100-02-020-0204-	48107	INFO TECH EQUIPMENT	4,400	4,563	4,400	4,400	8,400	4,000
			589,271	640,454	711,630	768,842	816,651	47,809

Commonwealth's Attorney (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Commonwealth's Attorney	Commonwealth's Attorney	FT	1	1	1	0
Commonwealth's Attorney	Deputy Commonwealth's Attorney	FT	0	0	1	1
Commonwealth's Attorney	Asst. Commonwealth's Attorney Full-Time	FT	3	3	2	-1
Commonwealth's Attorney	Asst. Commonwealth's Attorney Part-Time	PT	0.5	0.5	0.5	0
Commonwealth's Attorney	Office Manager	FT	1	1	1	0
Commonwealth's Attorney	Legal Assistant	FT	2	2	2	0
			7.5	7.5	7.5	0

FY2023 Budget Notes: There were few non-salary changes in the adopted FY2023 budget. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Constitutional Officers and their state-supported / funded employees received the higher of a state-supported increase or the County non-public safety step placement increase in accordance with General Assembly and State Compensation Board requirements. An Assistant Commonwealth's Attorney was reclassified to a Deputy Commonwealth's Attorney for FY22/23.

COMMUNITY DEVELOPMENT

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Community Development							
0300	Community Development and Code Compliance	1,171,782	916,905	926,345	964,543	996,910	32,367
0301	Planning	-	256,308	285,063	296,951	340,969	44,018
	Total Community Development	1,171,782	1,173,212	1,211,408	1,261,494	1,337,878	76,384

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.

FY2023 Budget Notes: There are few significant changes in the FY2023 budget. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23.

Community Development & Code Compliance (Continued)

Community Development and Code Compliance								
Location Code	0300							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-400-0300-	41100	SALARIES & WAGES-REGULAR	758,486	591,405	588,162	645,643	656,542	10,898
0100-03-400-0300-	41001	BONUSES					6,585	6,585
0100-03-400-0300-	41200	SALARIES & WAGES-OVERTIME	63	-	2	(40,000)	(40,000)	-
0100-03-400-0300-	41300	PART-TIME SALARIES & WAGE	30,271	2,579	2,592	5,000	-	(5,000)
0100-03-400-0300-	41301	COMP COMMISSION MEMBERS	18,200	-	-	-	-	-
0100-03-400-0300-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-400-0300-	42100	FICA	58,906	43,125	43,188	46,714	47,669	955
0100-03-400-0300-	42210	RETIREMENT	111,331	90,865	93,338	96,395	107,935	11,541
0100-03-400-0300-	42300	HOSPITAL/MEDICAL PLANS	105,947	99,319	100,070	108,326	115,011	6,685
0100-03-400-0300-	42400	GROUP LIFE INSURANCE	10,024	8,181	8,377	8,652	8,798	146
0100-03-400-0300-	42500	DISABILITY INSURANCE	187	-	-	-	926	926
0100-03-400-0300-	42700	WORKER'S COMPENSATION	9,157	9,890	9,958	11,053	12,144	1,091
0100-03-400-0300-	43101	PROFESSIONAL SERVICES	2,678	2,962	5,584	7,000	10,000	3,000
0100-03-400-0300-	43109	PROPERTY MAINT / GRASS CUTTI	4,320	4,570	2,955	10,000	10,000	-
0100-03-400-0300-	43310	REPAIRS AND MAINTENANCE	-	-	-	500	500	-
0100-03-400-0300-	43320	MAINTENANCE SVS CONTRACTS	12,238	25,484	28,265	20,000	20,000	-
0100-03-400-0300-	43600	ADVERTISING	3,606	-	-	-	-	-
0100-03-400-0300-	43991	BANK ACCOUNT FEES	6,914	7,522	12,676	7,000	-	(7,000)
0100-03-400-0300-	44200	AUTOMOTIVE/MOTOR POOL	792	1,690	2,492	2,000	-	(2,000)
0100-03-400-0300-	45210	POSTAL SERVICE	1,290	948	924	1,100	1,100	-
0100-03-400-0300-	45230	TELEPHONE	13,582	14,878	13,137	14,000	15,500	1,500
0100-03-400-0300-	45305	MOTOR VEHICLE INSURANCE	1,804	1,809	1,263	2,000	2,500	500
0100-03-400-0300-	45410	LEASE/RENT EQUIPMENT	2,830	1,397	1,646	2,000	2,000	-
0100-03-400-0300-	45540	CONVENTION & EDUCATION	2,890	635	367	2,500	2,500	-
0100-03-400-0300-	45810	DUES AND MEMBERSHIPS	1,687	644	469	1,000	1,000	-
0100-03-400-0300-	46001	OFFICE SUPPLIES	1,690	496	829	1,800	1,800	-
0100-03-400-0300-	46002	FOOD SUPPLIES	177	58	-	-	400	400
0100-03-400-0300-	46008	VEHICLE & EQUIP. FUEL	5,190	4,516	4,370	5,460	6,500	1,040
0100-03-400-0300-	46009	VEHICLE & EQUIP. SUPPLIES	1,041	832	1,242	1,500	2,600	1,100
0100-03-400-0300-	46011	UNIFORM/APPAREL	971	-	929	1,000	1,000	-
0100-03-400-0300-	46012	BOOKS & SUBSCRIPTIONS	1,889	1,153	515	1,500	1,500	-
0100-03-400-0300-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-400-0300-	46024	DATA PROCESSING SUPPLIES	2,696	1,558	1,603	2,000	2,000	-
0100-03-400-0300-	46036	COMMUNICATION EQUIPMENT	-	-	1,392	-	-	-
0100-03-400-0300-	46043	TOOLS & EQUIPMENT	923	386	-	400	400	-
0100-03-400-0300-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			1,171,782	916,905	926,345	964,543	996,910	32,367

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
CDCC	Director of Community Development & Code Compliance	FT	1	1	1	0
CDCC	Deputy Director, Building Official	FT	1	1	1	0
CDCC	Coordinator IV, Environmental Program	FT	1	1	1	0
CDCC	Senior Building Inspector	FT	3	3	3	0
CDCC	Plans Reviewer	FT	1	1	1	0
CDCC	Office Manager	FT	1	1	1	0
CDCC	Permit Technician II	FT	1	1	1	0
CDCC	Permit Technician I	FT	1	1	1	0
			10	10	10	0

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

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

Strategic Initiative – Practice Good Governance				
Goal: The Building Inspection Division must be responsive to the needs of applicants, so performance measures that focus on the number of building permit applications processed and the number of inspections made are important measures of workloads	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Permits issued	1631	1751	1675	1675
Measure 2: Inspections made (new construction)	5433	5647	5700	5700
Measure 3: Plan Reviews completed	1325	1359	1300	1300

Strategic Initiative - Practice Good Governance				
Goal: To provide a cost effective level of service while assuring the adequate protection of the health and safety of the citizens of the County	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Complete 95% of requested inspections within one business day of the customer requesting an inspection	98%	Not Available*	95%	95%
Measure 2: Complete 95% of residential plan reviews within five business days of permit application/submittal	96%	Not Available*	95%	95%

*System conversion created loss of legacy data

Strategic Initiative – Funding the Future				
Goal: To increase department revenues through fees charged for services and reduce dependency on general fund monies. Adjust fee schedules as necessary to return department revenues to a maximum of 95% of expenditures.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Collect fees that amount to an increased percentage of expenditures [subject to constraints of reasonableness of increased fees as compared to surrounding municipalities]	69%	70.83%	75%	75%

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

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

Strategic Initiative – Practice Good Governance				
Goal: Develop performance measures based upon the percentage (%) of cases resolved	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Code Enforcement Complaints Processed	336	313	400	400
Measure 2: Resolve 100% of Cases	91%	Not Available*	95%	95%

*System conversion created loss of legacy data

Strategic Initiative – Practice Good Governance				
Goal: Continue to improve the code enforcement processes and coordination with the various departments involved in enforcement action	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Hold monthly coordination meetings with the various departments involved in code enforcement activities	5 (COVID)	10 (COVID)	12	12

Strategic Initiative – Strengthen Civic Partnerships				
Goal: Continue community outreach programs by attending neighborhood watch meetings and conducting two or more sweeps in neighborhoods to educate communities about property maintenance and code enforcement	FY20 Actual (COVID)	FY21 Actual (COVID)	FY22 Target	FY23 Target
Measure 1: Conduct at least two neighborhood meetings	0	0	2	2
Measure 2: Conduct at least two neighborhood sweeps	0	0	2	2

Planning

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

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

Planning								
Location Code	0301							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-08-301-0301-	41100	SALARIES & WAGES-REGULAR	-	101,626	163,351	174,725	190,833	16,108
0100-08-301-0301-	41001	BONUSES	-	-	-	-	1,336	1,336
0100-08-301-0301-	41200	SALARIES & WAGES-OVERTIME	-	1,060	210	-	-	-
0100-08-301-0301-	41300	PART-TIME SALARIES & WAGE	-	57,432	12,514	-	-	-
0100-08-301-0301-	41301	COMP COMMISSION MEMBERS	-	18,700	17,200	18,800	18,800	-
0100-08-301-0301-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-08-301-0301-	42100	FICA	-	13,543	14,626	14,805	16,139	1,334
0100-08-301-0301-	42210	RETIREMENT	-	14,598	22,746	26,087	31,373	5,286
0100-08-301-0301-	42300	HOSPITAL/MEDICAL PLANS	-	9,503	16,702	25,708	31,722	6,015
0100-08-301-0301-	42400	GROUP LIFE INSURANCE	-	1,314	2,042	2,341	2,557	216
0100-08-301-0301-	42500	DISABILITY INSURANCE	-	173	461	535	547	12
0100-08-301-0301-	42700	WORKER'S COMPENSATION	-	1,029	1,036	1,150	4,661	3,511
0100-08-301-0301-	43101	PROFESSIONAL SERVICES	-	5,000	3,000	10,000	10,000	-
0100-08-301-0301-	43320	MAINTENANCE SVS CONTRACTS	-	19,266	21,916	7,500	10,000	2,500
0100-08-301-0301-	43600	ADVERTISING	-	5,648	3,985	5,000	7,000	2,000
0100-08-301-0301-	43991	BANK ACCOUNT FEES	-	-	-	1,000	-	(1,000)
0100-08-301-0301-	44200	AUTOMOTIVE/MOTOR POOL	-	-	-	-	-	-
0100-08-301-0301-	45210	POSTAL SERVICE	-	737	371	700	700	-
0100-08-301-0301-	45230	TELEPHONE	-	891	960	1,000	2,200	1,200
0100-08-301-0301-	45305	MOTOR VEHICLE INSURANCE	-	-	-	-	400	400
0100-08-301-0301-	45410	LEASE/RENT EQUIPMENT	-	1,954	1,897	2,000	2,000	-
0100-08-301-0301-	45540	CONVENTION & EDUCATION	-	425	-	1,000	1,000	-
0100-08-301-0301-	45810	DUES AND MEMBERSHIPS	-	609	175	1,000	1,000	-
0100-08-301-0301-	46001	OFFICE SUPPLIES	-	830	699	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	500	800	300
0100-08-301-0301-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-08-301-0301-	46024	DATA PROCESSING SUPPLIES	-	1,371	876	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	3,500
0100-08-301-0301-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			-	256,308	285,063	296,951	340,969	44,018

Planning (Continued)

FUNDED POSITIONS						
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
Planning	Planner I	FT	1	1	1	0
Planning	Planner II	FT	1	1	1	0
Planning	Administrative Support Specialist II	FT	1	1	1	0
			3	3	3	0
The Planning Department has a Planner I position that is authorized, but not funded for FY22-23.						

FY2023 Budget Notes: A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Non-personnel line items were adjusted to reflect spending trends, and \$3,500 is budgeted for a modular table with plan storage to store large plans.

Planning Division Functions and Responsibilities

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

Development Coordination and Review

The Planning Division processes and reviews all proposals for new development to ensure that they are consistent with adopted County policies, plans, and applicable ordinances. Staff reviews and approves administrative applications, prepares demographic and socioeconomic studies,

conducts research studies related to statistical data, completes flood plain reviews of site plans and building permits, and performs site inspections for compliance with zoning conditions and approved plans. Also, staff performs general administrative tasks such as responses to citizen inquiries and questions, prepares staff reports, documents, and correspondence, and provides professional recommendations about development proposals to quasi-judicial and elected boards. The Department manages physical and digital records and public notification as required by state statutes.

Planning (Continued)

Zoning Compliance and Enforcement

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

Policy Development

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

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

Strategic Initiative - Practice Good Governance				
Goal: The Planning Division must be responsive to the needs of applicants, so performance measures that focus on the number of applications processed and the number of cases processed are important measures of workloads	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Building Permits reviewed	427	444	425	425
Measure 2: Site Plans reviewed	19	15	15	15
Measure 3: Zoning Cases processed	6	4	8	8

Strategic Initiative – Support Efficient Transportation Systems				
Goal: To apply for transportation related funding that will promote transportation improvements in Prince George County	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Number of applications submitted for transportation improvement grants and funding initiatives	3	3	4	4
Measure 2: Number of funding applications awarded	0	Not Awarded Yet	3	3

Strategic Initiative – Foster A Prosperous, Thriving Economy				
Goal: To facilitate responsive plan review and technical assistance within the Planning and Zoning Department	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Percent of initial residential plan reviews completed within 10 business days/total initial plan submittals	87% 330	86% 444	95%	95%
Measure 2: Percent of re-submitted plan reviews completed within 5 business days/total number of re-submittal plans	83% 6	Not Available*	95%	95%

FINANCIAL SERVICES

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Financial Services							
0401	Assessor	516,426	496,193	505,370	620,771	616,168	(4,603)
0402	Finance	769,328	818,769	829,403	863,598	950,758	87,159
0403	Information Technology	537,627	600,505	590,036	623,191	769,629	146,438
0405	County-Wide Information Technology	413,612	391,158	488,461	501,730	511,524	9,794
Total Financial Services		2,236,994	2,306,625	2,413,269	2,609,290	2,848,079	238,789

Assessor

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

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

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

Assessor (Continued)

Assessor								
Location Code		0401						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0401-	41100	SALARIES & WAGES-REGULAR	277,705	295,193	303,941	357,989	329,710	(28,279)
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	62,699	28,393	16,835	25,000	30,750	5,750
0100-01-002-0401-	41301	COMP. COMMISSION MEMBERS	320	-	1,267	1,200	1,200	-
0100-01-002-0401-	42100	FICA	24,157	22,722	22,183	29,390	27,672	(1,718)
0100-01-002-0401-	42210	RETIREMENT	40,027	41,901	35,278	53,448	54,204	757
0100-01-002-0401-	42300	HOSPITAL/MEDICAL PLANS	49,618	52,719	45,604	63,951	60,252	(3,699)
0100-01-002-0401-	42400	GROUP LIFE INSURANCE	3,604	3,773	3,166	4,797	4,418	(379)
0100-01-002-0401-	42500	DISABILITY INSURANCE	-	-	34	877	1,347	470
0100-01-002-0401-	42700	WORKER'S COMPENSATION	4,273	4,614	4,646	5,157	7,272	2,115
0100-01-002-0401-	43101	PROFESSIONAL SERVICES	(245)	-	12,850	16,300	16,300	-
0100-01-002-0401-	43310	REPAIRS AND MAINTENANCE	-	-	-	-	-	-
0100-01-002-0401-	43320	MAINTENANCE SVS CONTRACTS	24,655	20,481	34,351	31,650	38,000	6,350
0100-01-002-0401-	43600	ADVERTISING	205	122	324	250	1,000	750
0100-01-002-0401-	44200	AUTOMOTIVE/MOTOR POOL	115	195	644	800	-	(800)
0100-01-002-0401-	45210	POSTAL SERVICE	6,410	5,776	6,180	6,500	8,700	2,200
0100-01-002-0401-	45230	TELEPHONE	5,737	4,733	4,099	4,800	6,700	1,900
0100-01-002-0401-	45305	MOTOR VEHICLE INSURANCE	664	666	666	667	750	83
0100-01-002-0401-	45410	LEASE/RENT EQUIPMENT	-	286	-	3,170	3,170	-
0100-01-002-0401-	45540	CONVENTION & EDUCATION	5,583	3,039	965	1,500	1,500	-
0100-01-002-0401-	45810	DUES AND MEMBERSHIPS	1,130	1,280	1,772	1,025	3,315	2,290
0100-01-002-0401-	46001	OFFICE SUPPLIES	1,391	608	1,631	1,000	2,000	1,000
0100-01-002-0401-	46002	FOOD SUPPLIES	59	123	8	75	75	-
0100-01-002-0401-	46009	VEHICLE & EQUIP. SUPP	12	119	841	200	1,300	1,100
0100-01-002-0401-	46008	VEHICLE & EQUIP. FUEL	508	351	474	525	1,000	475
0100-01-002-0401-	46012	BOOKS & SUBSCRIPTIONS	4,436	5,362	5,018	5,500	10,460	4,960
0100-01-002-0401-	46024	DATA PROCESSING SUPPLIES	3,365	2,839	2,575	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	-	-	-	-	-	-
			516,426	496,193	505,370	620,771	616,168	(4,603)

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
Assessor	Real Estate Assessor	FT	1	1	1	0
Assessor	Senior Real Estate Appraiser	FT	0	1	1	0
Assessor	Real Estate Appraiser II	FT	2	1	1	0
Assessor	Coordinator IV, Real Estate Operations	FT	1	1	1	0
Assessor	Real Estate Technician	FT	1	1	1	0
			5	5	5	0

Assessor has a Senior Real Estate Appraiser position that is authorized, but not funded for FY2022-23.

FY2023 Budget Notes: There is an overall decrease of \$4,603 in the FY2023 adopted budget for the Assessor. This projected decrease is primarily due to staff turnover. Several line items were adjusted to reflect actual expenditure trends (increases and decreases). Maintenance service contracts increased due to Vision system related costs. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23.

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

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

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

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

Goal: Deliver an Accurate and Equitable Real Estate Assessment.	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Assessment Ratio between 95% and 100%.	93.6%	99.3%	96.36%	98%
Measure 2: Coefficient of Dispersion (COD) at 10.0 or below.	8.2	5.7	6.93	8
Measure 3: Price Related Differential (PRD) at 1.00.	1.00	1.00	1.01	1.00

Finance

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

The Finance Department produces:

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

Finance								
Location Code	0402							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0402-	41100	SALARIES & WAGES-REGULAR	467,577	489,954	486,934	492,678	573,417	80,740
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	11,311	9,751	25,907	26,000	13,000	(13,000)
0100-01-002-0402-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0402-	42100	FICA	34,025	35,477	36,855	39,679	45,075	5,396
0100-01-002-0402-	42210	RETIREMENT	65,145	69,903	68,575	73,557	94,270	20,713
0100-01-002-0402-	42300	HOSPITAL/MEDICAL PLANS	77,930	92,763	87,749	97,367	80,853	(16,514)
0100-01-002-0402-	42400	GROUP LIFE INSURANCE	5,865	6,294	6,155	6,602	7,684	1,082
0100-01-002-0402-	42500	DISABILITY	350	320	369	578	1,048	470
0100-01-002-0402-	42700	WORKER'S COMPENSATION	550	595	598	1,328	530	(797)
0100-01-002-0402-	43101	PROFESSIONAL SERVICES	63,024	65,276	70,731	72,500	76,675	4,175
0100-01-002-0402-	43310	REPAIRS AND MAINTENANCE	-	198	-	-	-	-
0100-01-002-0402-	43320	MAINTENANCE SVS CONTRACTS	26,715	26,105	27,619	33,122	33,365	243
0100-01-002-0402-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0402-	45210	POSTAL SERVICE	3,212	4,659	3,660	4,000	4,000	-
0100-01-002-0402-	45230	TELEPHONE	3,493	3,485	2,673	3,500	5,200	1,700
0100-01-002-0402-	45410	LEASE/RENT EQUIPMENT	-	(0)	49	-	-	-
0100-01-002-0402-	45510	MILEAGE	-	-	-	-	-	-
0100-01-002-0402-	45540	CONVENTION & EDUCATION	2,627	1,597	1,835	2,460	2,460	-
0100-01-002-0402-	45600	COUNTY CONTRIBUTIONS	-	-	-	-	-	-
0100-01-002-0402-	45810	DUES AND MEMBERSHIPS	400	625	375	994	994	-
0100-01-002-0402-	46001	OFFICE SUPPLIES	5,462	7,691	7,017	7,500	7,200	(300)
0100-01-002-0402-	46002	FOOD SUPPLIES	259	94	-	-	-	-
0100-01-002-0402-	46012	BOOKS & SUBSCRIPTIONS	34	34	201	335	335	-
0100-01-002-0402-	46024	DATA PROCESSING SUPPLIES	1,348	1,381	1,833	1,400	1,850	450
0100-01-002-0402-	48102	REPLACE FURNITURE & FIXTURES	-	-	-	-	-	-
0100-01-002-0402-	48104	REPLACE SOFTWARE & AGREEMENTS	-	-	-	-	-	-
0100-01-002-0402-	48107	INFO TECH EQUIPMENT	-	2,569	38	-	-	-
			769,328	818,769	829,403	863,598	950,758	87,159

Finance (Continued)

Category	FY2023 Budget	Description
Personnel	818,679	7 FTE - Salaries and All Benefits
Contracted Services	110,040	Annual Audit Service; Financial Advisory Services; Financial Valuations; Professional Memberships (GFOA); ERP Annual Software Fee; Financial Transparency Software Fee; Copier Maintenance
Supplies	9,385	Office Supplies and Data Processing Supplies [Check Stock; Paper; Envelopes; Forms; Toner]
Communication	9,200	Postage and Telephone
Training	3,454	Training for all staff - Finance; Purchasing; Payroll; Financial System; Governmental Standards
TOTAL	950,758	

FY2023 Budget Notes: The overall budget for FY2023 is increasing by \$87,159. This increase is primarily attributable to a pay increase approved for County employees that will address pay compression for non-public safety employees. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23.

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	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

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

Strategic Initiative - Practice Good Governance				
Goal: Issue the County's Annual Comprehensive Financial Report (ACFR) on time and in accordance with Generally Accepted Accounting Principles [General Accounting].	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Issue ACFR 0 Days Late (measured in # days late)	0	0	0	0
Measure 2: Receive unmodified (clean) audit opinion (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 3: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Financial Reporting (measured as yes or no)	Yes	TBD**	Yes	Yes

**Application submitted December 2021 and still under review

Strategic Initiative - Practice Good Governance				
Goal: Prepare the County's Adopted budget as a user-friendly and informative document. [Budgeting]	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Prepare and post the adopted budget within 30 days of Board of Supervisor's Adoption. (measured as yes or no)	Yes	Yes	Yes	Yes
Measure 2: Receive Government Finance Officers Association (GFOA) Certificate for Excellence in Budgeting (measured as yes or no)	Yes	Yes	Yes	Yes

Strategic Initiative - Practice Good Governance				
Goal: – Pay invoices timely and maintain good vendor relations. [Accounts Payable]	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Pay all Invoices within 9 business days of receipt from departments.* [Invoice entry will be modified for FY2022 to measure this goal]	Not Available*	Not Available*	98%*	98%

Strategic Initiative - Practice Good Governance				
Goal: – Prepare accurate payrolls and make deduction contributions timely and in accordance with requirements. [Payroll]	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Process no more than 2 special payrolls annually that are related to payroll department omissions or errors.	1	0	<=2	<=2
Measure 2: Make all VRS contributions by the 10 th of the following month. Measured in days late (0).	0	0	0	0
Strategic Initiative - Practice Good Governance				
Goal: Enhance customer service to all departments by ensuring materials and services are purchased timely, for a fair and reasonable price and in accordance with established policies and state laws [Purchasing]	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Issue Purchase Orders within 5 business days of department requisition completion and verification of appropriate procurement (measured in %)**	Not Available	Not Available	96%	96%
Measure 2: Make purchases in accordance with County purchasing policies and VPPA (measured in %).	Not Available	Not Available	100%	100%

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

Information Technology

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

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

Information Technology								
Location Code		0403						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0403-	41100	SALARIES & WAGES-REGULAR	381,891	389,398	383,477	394,212	487,633	93,421
0100-01-002-0403-	41001	BONUSES					2,400	2,400
0100-01-002-0403-	41200	SALARIES & WAGES-OVERTIME	-	1,498	1,265	2,000	2,000	-
0100-01-002-0403-	41300	PART-TIME SALARIES & WAGES	9,335	39,365	42,723	40,000	40,000	-
0100-01-002-0403-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-01-002-0403-	42100	FICA	28,374	31,816	31,574	33,370	40,701	7,330
0100-01-002-0403-	42210	RETIREMENT	54,424	51,439	56,333	58,856	80,167	21,311
0100-01-002-0403-	42300	HOSPITAL/MEDICAL PLANS	30,083	44,155	51,713	68,021	78,142	10,121
0100-01-002-0403-	42400	GROUP LIFE INSURANCE	4,978	4,725	5,115	5,282	6,534	1,252
0100-01-002-0403-	42500	DISABILITY	993	1,148	1,390	1,435	1,885	450
0100-01-002-0403-	42700	WORKER'S COMPENSATION	550	595	598	673	479	(194)
0100-01-002-0403-	43101	PROFESSIONAL SERVICES	-	90	-	-	-	-
0100-01-002-0403-	43310	REPAIRS AND MAINTENANCE	7,796	-	132	-	-	-
0100-01-002-0403-	43320	MAINTENANCE SVS CONTRACTS	0	12,676	-	-	-	-
0100-01-002-0403-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0403-	44200	AUTOMOTIVE AUTO POOL			327			-
0100-01-002-0403-	45210	POSTAL SERVICE	40	216	-	200	200	-
0100-01-002-0403-	45230	TELEPHONE	7,403	7,847	8,804	7,000	8,300	1,300
0100-01-002-0403-	45232	INTERNET	-	-	-	-	-	-
0100-01-002-0403-	45233	DATA LINES/T1	-	-	-	-	-	-
0100-01-002-0403-	45410	LEASE/RENT EQUIPMENT	2,231	3,644	3,228	3,500	3,500	-
0100-01-002-0403-	45540	CONVENTION & EDUCATION	3,421	74	-	1,500	10,000	8,500
0100-01-002-0403-	45810	DUES AND MEMBERSHIPS	35	-	-	-	-	-
0100-01-002-0403-	46001	OFFICE SUPPLIES	322	1,410	337	800	800	-
0100-01-002-0403-	46002	FOOD SUPPLIES	545	537	233	288	288	-
0100-01-002-0403-	46008	IT VEHICLE & EQUIP. FUEL	75	56	18	53	100	48
0100-01-002-0403-	46009	IT VEHICLE SUPPLIES					500	500
0100-01-002-0403-	46012	BOOKS & SUBSCRIPTIONS	140	-	-	-	-	-
0100-01-002-0403-	46058	COMPUTER LAB SUPPLIES	4,603	-	-	-	-	-
0100-01-002-0403-	46024	DATA PROCESSING SUPPLIES	389	434	-	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	4,000	4,000	-
			537,627	600,505	590,036	623,191	769,629	146,438

Information Technology (Continued)

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

County-Wide Information Technology								
Location Code	0405							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0405-	43101	PROFESSIONAL SERVICES	30,096	42,598	14,588	20,000	20,000	-
0100-01-002-0405-	43310	REPAIRS AND MAINTENANCE	1,350	1,544	378	2,000	2,000	-
0100-01-002-0405-	43320	MAINTENANCE SVS CONTRACTS	179,757	167,274	200,288	190,000	193,269	3,269
0100-01-002-0405-	45233	DATA LINES/T1	32,828	33,896	29,177	35,000	35,000	-
0100-01-002-0405-	46024	DATA PROCESSING SUPPLIES	8,380	5,792	310	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	47,333	24,548	78,088	113,706	120,231	6,525
0100-01-002-0405-	48107	INFO TECH EQUIPMENT	113,868	114,685	131,878	135,024	135,024	-
			413,612	391,158	488,461	501,730	511,524	9,794

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Information Technology	Director of Information Technology	FT	1	1	1	0
Information Technology	Coordinator V, GIS	FT	1	1	1	0
Information Technology	Information Systems Analyst, Business Process	FT	1	1	1	0
Information Technology	Information Systems Specialist, Applications	FT	1	0	0	0
Information Technology	Information Systems System Engineer	FT	1	0	0	0
Information Technology	Information Systems Technician	FT	0	2	3	1
Information Technology	GIS Technician	FT	1	1	1	0
			6	6	7	1

FY2023 Budget Notes: The operational Information Technology budget will increase by \$146,438 for FY22/23. One Information Systems Technician position was added for FY22/23. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. The training budget was increased to enhanced skills of current staff.

Information Technology (Continued)

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

Strategic Initiative – Practice Good Governance				
Goal Provide Excellent Customer Service to all customers	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Make initial contact with customers within 4 business hours of receiving notification of a concern or issue	Not Available	Not Available	95%	95%
Measure 2: Provide effective resolution to trouble calls – [percent of “very satisfied” on customer service survey]	Not Available	Not Available	95%	95%

Strategic Initiative – Practice Good Governance				
Goal Provide Effective Information Technology Training	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Provide at least 2 trainings on security related topics [phishing; cyber security; password security]	Not Available	Not Available	2	2
Measure 2: Provide at least 2 trainings on commonly used applications	Not Available	Not Available	2	2

Strategic Initiative - Practice Good Governance				
Goal Implement cyclical equipment replacements to organization annually	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Replace 20% of Police MCTs [Mobile Computer Terminal]	Not Available	Not Available	20%	20%
Measure 2: Replace 20% of computers / laptops annually	Not Available	Not Available	20%	20%
Measure 3: Replace 20% Fire/EMS i-Pads annually	Not Available	Not Available	20%	20%

OPERATIONS

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Operations							
0502	County Garage	404,551	426,306	516,471	544,955	583,344	38,389
0503	Refuse Disposal	51,409	41,167	71,025	61,928	64,645	2,717
0504	General Properties	2,219,856	2,251,506	2,172,314	2,288,166	2,423,036	134,870
0505	Parks & Recreation	1,002,691	976,567	926,754	1,038,544	1,131,949	93,404
0506	County Engineering	582	6,326	2,285	3,000	3,000	-
	Total Operations	3,679,088	3,701,872	3,688,848	3,936,593	4,205,973	269,380

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-002-0502-	41100	SALARIES & WAGES-REGULAR	219,230	238,914	247,226	269,109	323,582	54,473
0100-01-002-0502-	41001	BONUSES					2,046	2,046
0100-01-002-0502-	41200	SALARIES & WAGES-OVERTIME	2,864	835	2,542	4,500	4,500	-
0100-01-002-0502-	41300	PART-TIME SALARIES & WAGE	21,836	22,436	22,392	41,224	25,000	(16,224)
0100-01-002-0502-	42100	FICA	18,563	19,793	19,757	24,085	27,167	3,083
0100-01-002-0502-	42210	RETIREMENT	29,237	31,961	36,565	40,178	53,197	13,019
0100-01-002-0502-	42300	HOSPITAL/MEDICAL PLANS	20,534	24,222	46,408	54,829	66,265	11,436
0100-01-002-0502-	42400	GROUP LIFE INSURANCE	2,632	2,878	3,282	3,606	4,336	730
0100-01-002-0502-	42500	DISABILITY INSURANCE	263	288	459	517	760	243
0100-01-002-0502-	42700	WORKER'S COMPENSATION	6,105	6,594	7,679	8,524	7,947	(577)
0100-01-002-0502-	43101	PROFESSIONAL SERVICES	-	220	210	200	200	-
0100-01-002-0502-	43310	REPAIRS AND MAINTENANCE	13,756	2,823	963	10,000	10,000	-
0100-01-002-0502-	43600	ADVERTISING	-	-	-	-	-	-
0100-01-002-0502-	43701	LAUNDRY & DRY CLEANING	2,282	3,132	3,043	2,400	3,000	600
0100-01-002-0502-	44200	AUTOMOTIVE/MOTOR POOL	967	564	621	800	-	(800)
0100-01-002-0502-	45210	POSTAL SERVICE	1	6	21	50	50	-
0100-01-002-0502-	45230	TELEPHONE	2,432	2,383	2,318	2,400	2,700	300
0100-01-002-0502-	45305	MOTOR VEHICLE INSURANCE	1,328	1,094	1,094	1,394	1,394	-
0100-01-002-0502-	45410	LEASE/RENT EQUIPMENT	312	895	625	800	800	-
0100-01-002-0502-	45540	CONVENTION & EDUCATION	300	2,060	48	2,000	2,000	-
0100-01-002-0502-	46001	OFFICE SUPPLIES	790	760	898	1,000	1,000	-
0100-01-002-0502-	46002	FOOD SUPPLIES	30	100	-	-	-	-
0100-01-002-0502-	46007	REPAIRS & MAINTENANCE	2,380	-	27	-	-	-
0100-01-002-0502-	46008	VEHICLE & EQUIP. FUEL	11,695	(12,167)	463	5,250	5,250	-
0100-01-002-0502-	46009	VEHICLE & EQUIP. SUPPLIES	34,074	45,734	64,101	50,000	5,500	(44,500)
0100-01-002-0502-	46011	UNIFORM/APPAREL	988	432	447	1,000	1,000	-
0100-01-002-0502-	46012	BOOKS & SUBSCRIPTIONS	2,195	2,839	3,735	3,040	3,900	860
0100-01-002-0502-	46014	OTHER OPERATING SUPPLIES	52	-	-	-	10,000	10,000
0100-01-002-0502-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-01-002-0502-	46043	TOOLS & EQUIPMENT	9,152	5,991	4,908	7,550	7,550	-
0100-01-002-0502-	48101	MACHINERY & EQUIPMENT	-	18,176	25,312	9,000	9,000	-
0100-01-002-0502-	48102	FURNITURE & FIXTURES	-	-	-	500	500	-
0100-01-002-0502-	48104	SOFTWARE & SOFTWARE AGREE	-	-	21,204	-	3,700	3,700
0100-01-002-0502-	48105	REPLACE MOTOR VEHICLE	-	-	-	-	-	-
0100-01-002-0502-	48107	INFO TECH EQUIPMENT	-	1,427	124	1,000	1,000	-
0100-01-002-0502-	48201	MACHINERY & EQUIPMENT	554	1,918	-	-	-	-
			404,551	426,306	516,471	544,955	583,344	38,389

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
County Garage	Manager IV, Fleet	FT	1	1	1	0
County Garage	Administrative Support Specialist III	FT	0	1	1	0
County Garage	Apparatus Technician	FT	2	2	2	0
County Garage	Mechanic	FT	2	2	2	0
			5	6	6	0

County Garage (Continued)

FY2023 Budget Notes: The Garage budget will increase by \$38,389 for FY22/23. A part-time support position transitioned to full-time status during FY2022, and full-time salaries and benefits for that position are reflected in the adopted FY22/23 budget. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23.

Goals and Performance Measures for the Garage remain in development.

Refuse Disposal

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

Landfill Maintenance								
Location Code		0503						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-04-102-0503-	43101	PROFESSIONAL SERVICES	-	-	-			-
0100-04-102-0503-	43326	SANITATION SVC DUMPMAS	7,611	6,112	7,393	7,000	7,000	-
0100-04-102-0503-	43327	CLEAN COMMUNITY DAY	23,936	8,328	23,011	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	2,200	9,475	22,759	12,000	12,000	-
0100-04-102-0503-	43600	ADVERTISING	-	-	-	-		-
0100-04-102-0503-	45230	TELEPHONE	-	-	-			-
0100-04-102-0503-	45600	COUNTY CONT (CVWMA)	17,595	17,772	17,862	17,928	20,645	2,717
0100-04-102-0503-	48101	MACHINERY & EQUIPMENT	67	(520)	-			-
			51,409	41,167	71,025	61,928	64,645	2,717

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-04-103-0504-	41100	SALARIES & WAGES-REGULAR	389,553	401,253	390,495	409,981	437,451	27,470
0100-04-103-0504-	41001	BONUSES					4,172	4,172
0100-04-103-0504-	41200	SALARIES & WAGES-OVERTIME	13,390	11,635	8,557	15,000	15,000	-
0100-04-103-0504-	41300	PART-TIME SALARIES & WAGE	12,631	8,344	1,000	10,000	10,000	-
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	30,441	30,629	30,870	33,276	35,697	2,421
0100-04-103-0504-	42210	RETIREMENT	55,943	55,977	55,130	61,210	71,917	10,707
0100-04-103-0504-	42300	HOSPITAL/MEDICAL PLANS	56,535	73,529	75,584	88,047	93,400	5,354
0100-04-103-0504-	42400	GROUP LIFE INSURANCE	5,114	5,133	4,968	5,494	5,862	368
0100-04-103-0504-	42500	DISABILITY	1,056	973	1,086	1,267	777	(490)
0100-04-103-0504-	42700	WORKER'S COMPENSATION	6,410	6,924	6,971	7,738	9,276	1,539
0100-04-103-0504-	43101	PROFESSIONAL SERVICES	5,313	6,233	25,198	5,000	5,000	-
0100-04-103-0504-	43310	REPAIRS AND MAINTENANCE	363,187	455,964	293,729	250,000	258,000	8,000
0100-04-103-0504-	43320	MAINTENANCE SVS CONTRACTS	306,550	296,692	326,536	380,179	439,425	59,246
0100-04-103-0504-	43600	ADVERTISING	-	-	-	-	-	-
0100-04-103-0504-	43701	LAUNDRY & DRY CLEANING	2,536	3,326	2,223	2,600	2,600	-
0100-04-103-0504-	44200	AUTOMOTIVE/MOTOR POOL	3,077	2,045	3,617	3,500	-	(3,500)
0100-04-103-0504-	45102	E-COURTS BLDG	60,834	64,535	63,307	70,000	68,000	(2,000)
0100-04-103-0504-	45103	E-POLICE BLDG	21,886	16,962	16,505	20,000	20,000	-
0100-04-103-0504-	45104	E-PG FIRE DEPARTMENT	10,603	9,617	9,614	11,000	9,000	(2,000)
0100-04-103-0504-	45105	E-FOOD BANK ANNEX	1,074	626	1,116	1,000	900	(100)
0100-04-103-0504-	45106	E-#5&6/ FOOD BANK	79	79	79	100	90	(10)
0100-04-103-0504-	45107	E-HERITAGE MUSEUM - CLERKS B	2,129	1,639	1,502	2,200	1,500	(700)
0100-04-103-0504-	45108	E-HERITAGE MUSEUM - MAIN	5,157	4,790	5,266	5,500	5,000	(500)
0100-04-103-0504-	45109	E-RCJA	-	-	-	-	-	-
0100-04-103-0504-	45110	E-BUREN BLDG	3,144	2,587	2,820	3,200	2,800	(400)
0100-04-103-0504-	45111	E-BUREN BLDG PARKING LOT LIGH	134	130	128	150	130	(20)
0100-04-103-0504-	45112	E-#12/HUMAN SERVICES BLDG	28,467	22,058	21,323	28,000	24,000	(4,000)
0100-04-103-0504-	45113	E-#7/HERITAGE MUSEUM ANNEX	-	-	-	-	-	-
0100-04-103-0504-	45115	E-#15 COUNTY GARAGE	5,518	5,719	5,654	6,500	7,300	800
0100-04-103-0504-	45116	E-#16/SCOTT PARK (CONCESSION	5,035	4,163	5,674	5,500	5,500	-
0100-04-103-0504-	45147	E- UPPER SCOTT CONCESSION STAND			2,935	5,500	5,500	-
0100-04-103-0504-	45117	E-OLD NORTH/P&R	31,754	23,010	25,623	31,000	25,000	(6,000)
0100-04-103-0504-	45118	E-#18/TEMPLE PARK	8,301	6,096	9,390	8,300	8,300	-
0100-04-103-0504-	45119	E-#19/LANDFILL	-	-	-	-	-	-
0100-04-103-0504-	45120	E-#20/ANIMAL SERVICES CENTER	39,204	42,313	44,796	42,000	52,000	10,000
0100-04-103-0504-	45121	E-#21/BURROWSVILLE FIRE	6,456	5,203	5,492	6,000	6,000	-
0100-04-103-0504-	45122	E-#22/CARSON FIRE DEPART	9,069	10,057	7,815	10,000	9,500	(500)
0100-04-103-0504-	45123	E-#23/DISPUTANTA FIRE DEP	9,236	8,415	9,809	10,000	11,000	1,000
0100-04-103-0504-	45124	E-#24/JEFFERSON PARK FIRE	16,829	14,923	13,957	15,000	14,000	(1,000)
0100-04-103-0504-	45125	E-#25/EMERGENCY CREW BLDG	9,390	8,968	9,115	9,000	9,200	200
0100-04-103-0504-	45126	E-#26/STREET LIGHTING/VP	50,058	55,050	53,641	56,000	54,000	(2,000)
0100-04-103-0504-	45127	E-#27/STREET LIGHTING/PG	40,862	37,865	36,210	41,000	36,500	(4,500)
0100-04-103-0504-	45128	E-#28/CARSON SUB-STATION	4,075	3,723	4,149	4,200	4,700	500
0100-04-103-0504-	45129	E-#29-HOUSING	1,099	1,157	1,252	1,200	1,400	200
0100-04-103-0504-	45130	E-#30-B& G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45131	E-#30-DISPUTANTA COMM BLD	4,944	4,117	3,863	5,000	5,000	-
0100-04-103-0504-	45132	E-OLD MOORE [CENTRAL WELLNE	46,514	40,273	31,059	45,000	45,000	-
0100-04-103-0504-	45133	E - EXT.AG./S&W SCOTT PARK TRA	2,564	1,915	3,070	2,500	2,500	-
0100-04-103-0504-	45134	E-SHADYWOOD RD TOWER	-	-	-	-	-	-
0100-04-103-0504-	45137	E-JEJ MOORE FIELD LIGHTS	24,286	14,532	11,611	25,000	25,000	-
0100-04-103-0504-	45138	E-NEW COUNTY ADMIN. BLDG	112,654	115,635	112,223	120,000	119,000	(1,000)
0100-04-103-0504-	45139	E-B'VILLE COMMUNTY CNTR	6,661	7,197	5,793	7,000	6,500	(500)
0100-04-103-0504-	45140	E-PG LIBRARY	26,900	24,046	22,127	28,000	25,000	(3,000)
0100-04-103-0504-	45141	E- TOWER SITES	19,052	18,049	16,034	33,000	33,000	-
0100-04-103-0504-	45142	E- EMER COMM BUILDING	16,549	15,798	14,696	16,600	16,000	(600)
0100-04-103-0504-	45143	E-CARSON FIRE DEPT / NEW	-	-	-	-	-	-
0100-04-103-0504-	45144	E- CARSON & BURROW. ELEM.	-	-	-	-	-	-
0100-04-103-0504-	45145	E- STATION 7 (ROUTE 10)	2,189	8,227	9,092	8,000	10,000	2,000
0100-04-103-0504-	45146	E - BURN BUILDING	-	-	-	-	-	-

General Services (Continued)

General Services								
Location Code		0504						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-04-103-0504-	45148	E- WALTON ELEM SCH CO XFER					10,000	10,000
0100-04-103-0504-	45151	H-#21/BURROWSVILLE FIRE	1,843	1,258	2,107	2,000	2,000	-
0100-04-103-0504-	45152	H-#22/CARSON FIRE DEPART	3,208	1,821	3,277	3,500	3,500	-
0100-04-103-0504-	45153	H-#23/DISPUTANTA FIRE DEP	2,380	2,155	3,103	2,500	2,500	-
0100-04-103-0504-	45154	H-#25/EMERGENCY CREW BLDG	3,153	2,641	3,682	3,500	3,500	-
0100-04-103-0504-	45155	H-#20/ANIMAL SHELTER	70	-	-	200	-	(200)
0100-04-103-0504-	45157	H-#1/COURTS BUILDING	28,430	22,439	32,062	32,000	32,000	-
0100-04-103-0504-	45158	H-#28/CARSON SUB-STATION	2,085	1,683	1,923	2,000	2,000	-
0100-04-103-0504-	45159	H-#15 COUNTY GARAGE	6,116	3,734	5,384	6,000	6,000	-
0100-04-103-0504-	45160	H-B & G UTILITY BLDG	-	-	-	-	-	-
0100-04-103-0504-	45161	H-B PRINCE GEORGE FIRE DE	604	493	384	650	650	-
0100-04-103-0504-	45162	H-JEFF PARK FIRE DEPT	69	32	49	100	100	-
0100-04-103-0504-	45163	H-DISPUTANTA COMM BLDG	2,731	2,177	3,414	2,800	3,500	700
0100-04-103-0504-	45164	H-RECREATION GARAGE	-	-	-	-	-	-
0100-04-103-0504-	45165	H- COUNTY ADMIN. BLDG	33,512	19,781	39,876	33,000	40,000	7,000
0100-04-103-0504-	45173	H - NEW FIRE STATION	1,645	2,364	1,437	2,500	2,500	-
0100-04-103-0504-	45166	FUEL FOR TOWER GENERATORS	463	83	-	3,500	4,000	500
0100-04-103-0504-	45167	FUEL FOR ECC BUILDING	3,580	1,014	1,775	1,200	2,000	800
0100-04-103-0504-	45168	H-BVILLE COMMUNITY CNTR	513	618	705	1,000	900	(100)
0100-04-103-0504-	45169	OLD MOORE SCHOOL	-	-	-	1,000	1,000	-
0100-04-103-0504-	45174	H- HUMAN SERVICES	-	2,265	4,335	2,300	4,400	2,100
0100-04-103-0504-	45175	H - WALTON ELEM SCH CO XFER	-	-	-	-	3,000	3,000
0100-04-103-0504-	45198	WATER SERVICE	18,099	15,684	18,848	19,500	19,500	-
0100-04-103-0504-	45199	SEWER SERVICE	22,510	21,750	22,000	25,000	26,000	1,000
0100-04-103-0504-	45210	POSTAL SERVICE	63	88	28	100	100	-
0100-04-103-0504-	45230	TELEPHONE	14,603	14,230	13,324	13,000	17,000	4,000
0100-04-103-0504-	45234	CABLE SERVICES	733	862	885	900	900	-
0100-04-103-0504-	45235	ALARM SERVICES	-	-	-	-	-	-
0100-04-103-0504-	45304	OTHER PROPERTY INSURANCE	50,568	49,871	62,855	65,000	65,000	-
0100-04-103-0504-	45305	MOTOR VEHICLE INSURANCE	2,656	2,476	2,287	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	4,233	539	667	2,000	2,000	-
0100-04-103-0504-	45608	HURRICANE SANDY	-	-	-	-	-	-
0100-04-103-0504-	45810	DUES AND MEMBERSHIPS	223	-	-	-	-	-
0100-04-103-0504-	46001	OFFICE SUPPLIES	5,304	4,110	4,028	5,000	5,000	-
0100-04-103-0504-	46002	FOOD SUPPLIES	2,233	482	129	375	375	-
0100-04-103-0504-	46005	JANITORIAL SUPPLIES	11,564	13,389	15,886	16,000	16,000	-
0100-04-103-0504-	46007	REPAIR & MAINTENANCE SUPP	88,851	82,372	71,301	60,000	60,000	-
0100-04-103-0504-	46008	VEHICLE & EQUIP. FUEL	10,089	8,008	8,274	9,450	11,915	2,465
0100-04-103-0504-	46009	VEHICLE & EQUIP. SUPPLIES	3,874	4,927	2,475	5,000	7,450	2,450
0100-04-103-0504-	46011	UNIFORM/APPAREL	2,013	280	769	1,250	1,250	-
0100-04-103-0504-	48107	INFO TECH EQUIPMENT	-	2,361	1,661	-	-	-
0100-04-103-0504-	48105	MOTOR VEHICLES	-	-	-	-	-	-
			2,219,856	2,251,506	2,172,314	2,288,166	2,423,036	134,870

FY2023 Budget Notes: The overall increase in the adopted FY2023 General Services budget is \$134,870. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Non-salary lines were adjusted to reflect actual spending trends (increases and decreases). Maintenance contracts increased due to approved state minimum wage increases and due to inflation.

General Services (Continued)

FUNDED POSITIONS						
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
General Services	General Services Director	FT	1	1	1	0
General Services	Buildings & Grounds Maintenance Mechanic	FT	1	1	1	0
General Services	Electrician	FT	0	1	1	0
General Services	Building Maintenance Mechanic	FT	4	3	3	0
General Services	Office Manager	FT	1	1	1	0
			7	7	7	0
General Services has two (2) positions that are authorized, but not funded for FY2022-23:						
Deputy General Services Director & Courier / Stock Clerk						

General Services Goals and Performance Measures

Strategic Initiative — Practice Good Governance				
Goal Provide Excellent Customer Service to all customers	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Make initial contact with customers within 1 business hour of receiving notification of an emergency concern or issue (Work Order)	Not Available	Not Available	96%	96%
Measure 2: Make initial contact with customers within 8 business hours of receiving notification of a routine concern or issue (Work Order)	Not Available	Not Available	96%	96%
Measure 3: Provide effective resolution to trouble calls — [percent of "very satisfied" on customer service survey]	Not Available	Not Available	96%	96%

Strategic Initiative — Practice Good Governance				
Goal Promote Responsible Energy Utilization in County Government	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Implement at least one new "green" initiative annually	Not Available	Not Available	1	1

Strategic Initiative - Practice Good Governance				
Goal Expand employee knowledge and certifications	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Send at least one staff member to one annual training that expands knowledge and counts toward a certification	Not available	Not Available	1	1

Parks & Recreation

The Parks and Recreation Department provides the following services:

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

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

Parks & Recreation (Continued)

Parks and Recreation								
Location Code		0505						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-07-211-0505-	41100	SALARIES & WAGES-REGULAR	378,169	385,667	396,710	403,015	432,151	29,136
0100-07-211-0505-	41001	BONUSES					1,983	1,983
0100-07-211-0505-	41200	SALARIES & WAGES-OVERTIME	2,409	2,573	1,888	3,500	2,500	(1,000)
0100-07-211-0505-	41300	PART-TIME SALARIES & WAGE	66,289	58,847	28,050	83,000	110,375	27,375
0100-07-211-0505-	41303	GAME OFFICIAL FEES	55,575	26,162	20,444	46,438	40,000	(6,438)
0100-07-211-0505-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-07-211-0505-	42100	FICA	32,429	32,635	30,891	41,000	41,846	846
0100-07-211-0505-	42210	RETIREMENT	54,080	54,560	58,137	60,170	71,046	10,875
0100-07-211-0505-	42300	HOSPITAL/MEDICAL PLANS	63,654	67,150	68,642	77,879	59,615	(18,264)
0100-07-211-0505-	42400	GROUP LIFE INSURANCE	4,869	5,051	5,218	5,400	5,791	390
0100-07-211-0505-	42500	DISABILITY INSURANCE	454	420	422	433	251	(182)
0100-07-211-0505-	42700	WORKER'S COMPENSATION	9,767	10,549	10,622	11,790	13,305	1,514
0100-07-211-0505-	43101	PROFESSIONAL SERVICES	20,118	25,086	2,128	2,000	2,000	-
0100-07-211-0505-	43200	OFFICIALS/ INSTRUCTORS	-	-	-	-	-	-
0100-07-211-0505-	43132	EMPL/ VOL RECOGNITION	1,825	-	-	-	-	-
0100-07-211-0505-	43310	REPAIRS AND MAINTENANCE	2,388	1,251	2,578	2,000	2,000	-
0100-07-211-0505-	43320	MAINTENANCE SVS CONTRACTS	12,171	9,224	16,032	13,620	13,620	-
0100-07-211-0505-	43323	JANITORIAL SERVICES	13,675	9,658	5,044	11,500	10,000	(1,500)
0100-07-211-0505-	43325	MAINT/ATHLETIC FIELDS	17,862	21,571	23,619	22,137	27,000	4,863
0100-07-211-0505-	43600	ADVERTISING	5,998	4,696	4,088	8,000	7,000	(1,000)
0100-07-211-0505-	44200	AUTOMOTIVE/MOTOR POOL	5,788	6,214	4,829	6,000	-	(6,000)
0100-07-211-0505-	45210	POSTAL SERVICE	572	481	147	600	600	-
0100-07-211-0505-	45230	TELEPHONE	11,093	10,618	10,200	9,468	9,468	-
0100-07-211-0505-	45232	CWC- INTERNET	-	889	1,448	888	1,548	660
0100-07-211-0505-	45234	CABLE	-	5,248	6,884	6,384	7,000	616
0100-07-211-0505-	45305	MOTOR VEHICLE INSURANCE	2,706	2,525	2,336	2,600	2,600	-
0100-07-211-0505-	45410	LEASE/RENT EQUIPMENT	-	1,973	3,761	3,000	3,000	-
0100-07-211-0505-	45540	CONVENTION & EDUCATION	1,620	8,997	964	350	350	-
0100-07-211-0505-	45544	REC PROG SPEC ACTIVITIES	14,423	11,818	18,756	15,000	15,000	-
0100-07-211-0505-	45810	DUES AND MEMBERSHIPS	750	425	425	1,000	1,000	-
0100-07-211-0505-	46001	OFFICE SUPPLIES	6,806	4,048	1,276	6,500	5,000	(1,500)
0100-07-211-0505-	46002	FOOD SUPPLIES	1,643	1,206	-	500	500	-
0100-07-211-0505-	46003	AGRICULTURAL SUPPLIES	11,508	13,233	6,980	14,000	14,000	-
0100-07-211-0505-	46007	REPAIR & MAINTENANCE SUPP	-	-	1,875	-	-	-
0100-07-211-0505-	46008	VEHICLE & EQUIP. FUEL	11,382	10,595	9,829	11,550	14,000	2,450
0100-07-211-0505-	46009	VEHICLE & EQUIP. SUPPLIES	5,683	(2,110)	12,987	9,000	11,900	2,900
0100-07-211-0505-	46011	UNIFORM/APPAREL	22,232	611	2,337	2,000	2,000	-
0100-07-211-0505-	46012	BOOKS & SUBSCRIPTIONS	387	429	194	500	500	-
0100-07-211-0505-	46013	EDUCAT.& RECREAT.SUPPLIES	11,969	7,446	3,381	12,000	12,000	-
0100-07-211-0505-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-07-211-0505-	46018	TROPHIES, AWARDS	4,086	5,316	2,148	6,000	6,000	-
0100-07-211-0505-	46048	ATHLETIC SUPPLIES/EQUIPMENT	78,758	112,162	96,067	90,246	100,000	9,754
0100-07-211-0505-	46049	PARK & FACILITY SUPP/EQUIP	69,555	39,848	43,827	38,304	45,000	6,696
0100-07-211-0505-	48101	MACHINERY & EQUIPMENT	-	19,311	21,517	10,770	40,000	29,230
0100-07-211-0505-	48105	MOTOR VEHICLES	-	-	-	-	-	-
0100-07-211-0505-	48107	INFORMATION TECH EQUIPMENT	-	185	75	-	-	-
			1,002,691	976,567	926,754	1,038,544	1,131,949	93,404

FY2023 Budget Notes: The overall adopted FY2023 budget for Parks & Recreation is \$93,404 more than the FY2022 budget. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. An increase was made to part-time wages to comply with higher state minimum wage requirements. Increases were made in non-personnel lines to address inflationary cost increases and needed equipment replacements.

Parks & Recreation (Continued)

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Parks & Recreation	Director of Parks & Recreation	FT	1	1	1	0
Parks & Recreation	Coordinator V, Athletics	FT	1	0	0	0
Parks & Recreation	Manager V, Sports & Tourism	FT	0	1	1	0
Parks & Recreation	Coordinator I, Assistant Athletics	FT	1	1	1	0
Parks & Recreation	Coordinator I, Special Activities	FT	1	1	1	0
Parks & Recreation	Coordinator I, Grounds Maint & Tourism	FT	0	1	1	0
Parks & Recreation	Administrative Support Specialist III	FT	0	1	1	0
Parks & Recreation	Administrative Support Specialist II	FT	1	0	0	0
Parks & Recreation	Senior Grounds Maintenance Worker	FT	2	1	1	0
			7	7	7	0

Parks & Recreation Department Goals and Performance Measures –

Strategic Initiative – Bolster Economic Well-Being				
Goal – Schedule and/or sponsor athletic tournaments at County facilities, designed to attract travelers.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Schedule a minimum of seven softball/baseball/basketball/soccer tournaments a calendar year.	4	0	11	11
Measure 2: Improve new Scott and Central Wellness Center facilities to attract/host other tournament types. Make a minimum of one improvement per year at the Moore Athletic Complex and Central Wellness Center	5	11	2	3

COVID 19 Impacted results in FYs 2020 and 2021

Strategic Initiative – Practice Good Governance				
Goal – Maintain and make available to the public, Exercise Facilities at the Community Center and Central Wellness Center for the overall health of the County.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Have exercise facilities open for public use during scheduled hours of operation throughout the year.	60%	80%	100%	100%
Measure 2: Maintain exercise facility availability by providing Police and Fire paid staff off hours use.	60%	80%	100%	100%
Measure 3: Maintain open exercise facility use to employees of Prince George County businesses, who live outside the County, providing employees equal access to high quality service.	60%	80%	100%	100%

COVID 19 Impacted results in FYs 2020 and 2021

Strategic Initiative – Practice Good Governance				
Goal – Offer high quality sports programs for County citizens of all ages to help promote healthy lifestyles and enriching leisure services.	FY20 Actual	FY21 Actual	FY21 Target	FY22 Target
Measure 1: Offer a minimum of eight varied high-quality youth sports leagues, providing choice for County participants.	6	5	8	8
Measure 2: Offer a minimum of twelve varied high-quality youth camps, providing choice for County participants.	7	8	12	12
Measure 3: Offer a minimum of three varied high-quality adult leagues, offered throughout the calendar year, to provide residents physical and athletic outlets.	2	0	3	3

COVID 19 Impacted results in FYs 2020 and 2021

Parks & Recreation (Continued)

Strategic Initiative – Practice Good Governance				
Goal – Offer high quality classes/programs/events for County citizens of all ages, providing enriching leisure opportunities.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Offer a minimum of eight varied high-quality youth summer camps and seasonal classes to provide choice for County participants.	6	8	8	8
Measure 2: Offer a minimum of eight varied high-quality adult/senior citizen classes and trips to provide choice for County participants.	13	5	12	12
Measure 3: Provide a minimum combination of both free and paid exercise classes for County residents, to provide residents physical and athletic outlets.	7	7	7	7
Measure 4: Provide a minimum of nine Special Events for County residents, throughout the calendar year, meant to enrich the quality of life for our citizens.	6	6	9	9
COVID 19 Impacted results in FYs 2020 and 2021				
Strategic Initiative – Practice Good Governance				
Goal – Develop/maintain high-quality County facilities for the recreational, business, and personal use of County residents.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Maintain and oversee the rental, scheduling, and utilization of three Recreation facilities to include the Disputanta Center, Prince George Community Center and Central Wellness Center.	3	3	3	3
Measure 2: At least once a week, staff will seasonally maintain outside facilities/parks by cutting grass, weed eating, and picking-up garbage at the seven Neighborhood Parks, Appomattox River Regional Park, Scott Park, Disputanta Center, Burrowsville Center, around the Route 10 “Welcome Sign” and Temple Park.	100%	100%	100%	100%
Measure 3: Staff will maintain/clean restrooms at Scott, Moore, and Temple parks on a daily basis.	100%	100%	100%	100%

County Engineering

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

Engineer								
Location Code	0506							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-04-103-0506-	46017	STREET SIGNS	582	6,326	2,285	3,000	3,000	-
			582	6,326	2,285	3,000	3,000	-

PUBLIC SAFETY

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Public Safety							
0601	Police Department	5,828,296	6,146,595	6,187,506	6,524,301	7,083,689	559,389
0602	Grants/Law Enforcement	69,574	49,963	78,221	-	-	-
0603	Emergency Communications Center	1,330,784	1,293,682	1,427,196	1,523,279	1,633,485	110,205
0604	Prince George Fire Department	89,069	91,214	70,497	60,035	-	(60,035)
0605	Disputanta Fire Department	71,887	39,358	39,671	40,435	-	(40,435)
0606	Carson Fire Department	91,611	77,459	54,246	75,018	-	(75,018)
0607	Burrowsville Fire Department	39,183	38,466	29,676	33,592	-	(33,592)
0608	Jefferson Park Fire Department	76,088	55,254	62,872	54,256	-	(54,256)
0617	Merchant's Hope Fire Department (New Route 10)	13,385	21,583	5,789	13,600	-	(13,600)
0609	Prince George Emergency Crew	8,898	9,587	5,404	10,240	-	(10,240)
0610	Fire and EMS	3,131,964	3,570,379	3,741,986	3,876,185	5,211,426	1,335,241
0611	Animal Control	508,054	426,329	440,581	514,931	533,518	18,587
0612	Emergency Management	67,871	75,171	62,881	72,605	110,125	37,521
0613	SAFER GRANT	-	-	-	-	-	-
0614	FIRE & EMS GRANTS	247,466	27,980	83,642	-	-	-
0615	FIRE & EMS SAFER Recruitment Grant	193,285	176,769	174,847	221,685	-	(221,685)
0616	FIRE & EMS SAFER Hiring Grant	327,403	364,752	345,942	415,009	-	(415,009)
Total Public Safety		12,094,816	12,464,540	12,810,956	13,435,171	14,572,243	1,137,072

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-100-0601-	41100	SALARIES & WAGES-REGULAR	3,282,739	3,475,566	3,475,528	3,784,983	4,051,065	266,082
0100-03-100-0601-	41001	BONUSES					4,418	4,418
0100-03-100-0601-	41200	SALARIES & WAGES-OVERTIME	139,246	177,645	125,568	110,725	127,200	16,475
0100-03-100-0601-	41300	PART-TIME SALARIES & WAGE	55,537	49,163	52,056	52,000	90,000	38,000
0100-03-100-0601-	41400	Career Development	-	-	-	-	-	-
0100-03-100-0601-	41101	SALARIES/WAGES COURTS	51,502	40,534	55,981	40,000	40,000	-
0100-03-100-0601-	41011	OVERTIME/ PD OUTSIDE EMPL	5,400	9,296	65,328	6,700	30,000	23,300
0100-03-100-0601-	41012	SECURITY OT/COUNTY RELATED	176,957	70,738	76,373	70,000	70,000	-
0100-03-100-0601-	41700	SELECTIVE ENFORCEMENT-OVT	42,620	51,121	25,040	63,500	63,500	-
0100-03-100-0601-	42100	FICA	275,537	283,573	284,254	315,785	342,428	26,643
0100-03-100-0601-	42210	RETIREMENT	463,028	495,999	499,398	565,098	665,995	100,897
0100-03-100-0601-	42300	HOSPITAL/MEDICAL PLANS	481,502	568,537	607,006	729,050	743,115	14,065
0100-03-100-0601-	42400	GROUP LIFE INSURANCE	42,040	45,467	45,680	50,719	54,284	3,565
0100-03-100-0601-	42500	DISABILITY	-	-	-	-	-	-
0100-03-100-0601-	42700	WORKER'S COMPENSATION	75,103	79,122	97,405	113,145	110,627	(2,518)
0100-03-100-0601-	42701	LINE OF DUTY ACT	20,088	22,463	24,709	25,203	27,786	2,583
0100-03-100-0601-	43101	PROFESSIONAL SERVICES	29,570	16,022	14,988	16,500	16,500	-
0100-03-100-0601-	43310	REPAIRS AND MAINTENANCE	4,438	5,700	3,599	4,000	4,000	-
0100-03-100-0601-	43312	MAINTENANCE/ PUB SAF BOAT	927	1,644	2,300	3,400	3,400	-
0100-03-100-0601-	43320	MAINTENANCE SVS CONTRACTS	39,438	30,165	33,499	38,398	37,205	(1,193)
0100-03-100-0601-	43600	ADVERTISING	-	78	-	-	-	-
0100-03-100-0601-	43892	DRUG ENFORCEMENT PURCH	3,000	9,000	12,000	12,000	10,000	(2,000)
0100-03-100-0601-	43894	DRUG ENFORCEMENT	6,000	6,000	6,000	6,650	6,650	-
0100-03-100-0601-	44200	AUTOMOTIVE/MOTOR POOL	47,876	55,635	77,296	52,000	-	(52,000)
0100-03-100-0601-	45210	POSTAL SERVICE	708	538	999	800	800	-
0100-03-100-0601-	45220	MESSENGER SERVICES	110	-	229	100	100	-
0100-03-100-0601-	45230	TELEPHONE	50,849	65,708	79,257	50,000	57,660	7,660
0100-03-100-0601-	45231	PAGERS	-	-	-	-	-	-
0100-03-100-0601-	45305	MOTOR VEHICLE INSURANCE	27,515	28,901	27,001	28,000	29,000	1,000
0100-03-100-0601-	45410	LEASE/RENT EQUIPMENT	10,085	21,420	12,726	14,167	21,589	7,422
0100-03-100-0601-	45540	CONVENTION & EDUCATION	14,042	13,805	8,332	15,275	35,150	19,875
0100-03-100-0601-	45611	INOPERABLE VEHICLE	2,355	4,000	-	3,000	3,000	-
0100-03-100-0601-	45810	DUES AND MEMBERSHIPS	2,683	2,278	2,138	2,365	2,530	165
0100-03-100-0601-	46001	OFFICE SUPPLIES	7,757	6,697	8,235	9,000	9,000	-
0100-03-100-0601-	46002	FOOD SUPPLIES	3,841	1,140	754	500	500	-
0100-03-100-0601-	46008	VEHICLE & EQUIP. FUEL	123,993	107,575	113,154	118,650	174,640	55,990
0100-03-100-0601-	46009	VEHICLE & EQUIP. SUPPLIES	55,750	65,014	87,083	70,000	91,000	21,000
0100-03-100-0601-	46010	POLICE SUPPLIES	68,604	55,274	56,680	42,245	47,876	5,631
0100-03-100-0601-	46011	UNIFORM/APPAREL	50,027	37,607	32,893	42,000	42,000	-
0100-03-100-0601-	46012	BOOKS & SUBSCRIPTIONS	319	340	367	367	380	13
0100-03-100-0601-	46013	EDUCAT. & RECREAT.SUPPLIES	9,747	6,303	3,216	12,500	12,500	-
0100-03-100-0601-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-100-0601-	46024	DATA PROCESSING SUPPLIES	3,758	1,382	33	1,500	1,500	-
0100-03-100-0601-	46031	FLOWERS/DONATIONS	250	250	250	420	420	-
0100-03-100-0601-	46041	K-9 SUPPLIES	2,536	1,393	4,880	1,000	1,000	-
0100-03-100-0601-	46108	FUEL-PUBLIC SAFETY BOAT	1,149	2,030	1,399	2,000	2,000	-
0100-03-100-0601-	46114	OTHER OP SUPP- BOAT	2,871	2,814	2,807	3,250	3,250	-
0100-03-100-0601-	47008	CRATER POLICE ACADEMY	39,864	42,015	44,956	46,305	48,620	2,315
0100-03-100-0601-	48101	MACHINERY & EQUIPMENT	4,370	46,728	971	1,000	1,000	-
0100-03-100-0601-	48102	FURNITURE & FIXTURES	6,765	425	5,646	-	-	-
0100-03-100-0601-	48104	SOFTWARE & SOFTWARE AGREE	7,692	-	-	-	-	-
0100-03-100-0601-	48105	MOTOR VEHICLES	83,413	131,697	106,789	-	-	-
0100-03-100-0601-	48107	INFO TECH EQUIPMENT	4,700	7,794	2,699	-	-	-
			5,828,296	6,146,595	6,187,506	6,524,301	7,083,689	559,389

Police Department (Continued)

FY2023 Budget Notes: The adopted FY2023 Police Department budget is \$559,389 (8.6%) more than the adopted FY2022 budget. The majority of this increase is attributable to pay improvements approved for sworn law enforcement officers. Police officers were placed on improved pay ranges in accordance with certified law enforcement years of experience in FY2022. For FY2023 a 5% scale adjustment and a one-step increase was approved for sworn police officers. One additional police officer position was approved for FY22/23. Police administrative / civilian staff (non-public safety employees) were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Inflationary increases were made to the vehicle fuel budget. Additionally, an increase to the Police training budget was approved.

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Police Department	Chief of Police	FT	1	1	1	0
Police Department	Police Major	FT	1	1	1	0
Police Department	Police Captain	FT	1	1	1	0
Police Department	Police Lieutenant	FT	6	6	6	0
Police Department	Police Sergeant	FT	6	6	6	0
Police Department	Police Officer	FT	44	44	45	1
Police Department	Public Safety Information Systems Specialist*	FT	0	0	0	0
Police Department	Administrative Support Specialist III	FT	1	1	1	0
Police Department	Administrative Support Specialist III (PTR)	PT	0.5	0.5	0.5	0
Police Department	Administrative Support Specialist I	FT	1	1	1	0
Police Department	Crime Analyst	FT	1	1	1	0
			62.5	62.5	63.5	1
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.

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

Strategic Initiative – Highway Safety				
Goal: Decrease the total number of traffic crashes on County roadways.	FY21 Target	FY 21 Actual	FY22 Target	FY23 Target
Measure 1: Percent reduction in injury/fatal crashes.	-3%	-3.7%	-3%	-3%
Measure 2: Percent reduction in property damage.	-3%	+2.2%	-3%	-3%

Strategic Initiative – Increase crime prevention efforts to protect life and property; creating a safe place to live, work, and raise a family.				
Goal: To reduce Part 1 crimes (murder, rape, robbery, aggravated assault, burglary, larceny, vehicle theft).	FY20 Target	FY 21 Actual	FY22 Target	FY23 Target
Measure 1: Percent reduction in Part 1 crime.	-2.5%	-1.7 %	-2.5%	-2.5%
Measure 2: Increase narcotic arrests (Drug activity is consistently linked to Part 1 crimes).	+2.5%	-19.6 %	+2.5%	+2.5%

Strategic Initiative – Community Engagement				
Goal: Increase community patrolling that provides a visible police presence; to foster positive relationships with the people we serve.	FY21 Target	FY 21 Actual	FY22 Target	FY23 Target
Measure 1: Increase citizen contacts by 5%	+5%	-2.8%	+5%	+5%
Measure 2: Increase neighborhood checks by 5%	+5%	-19.5 %	+5%	+5%

Strategic Initiative – Public Safety Training				
Goal: To insure police personnel are well trained and prepared to serve the community.	FY21 Target	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Increase officers trained in De-Escalation techniques.	NEW	NEW	+5%	+5%
Measure 2: Increase Crisis Intervention Team trained officers.	NEW	NEW	+5%	+5%

Emergency Communications Center

Emergency Communications Center								
Location Code 0603								
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-100-0603-	41100	SALARIES & WAGES-REGULAR	538,533	668,715	759,107	766,044	812,483	46,439
0100-03-100-0603-	41001	BONUSES					367	367
0100-03-100-0603-	41200	SALARIES & WAGES-OVERTIME	73,773	59,356	49,789	50,000	50,000	-
0100-03-100-0603-	41300	PART-TIME SALARIES & WAGE	36,203	17,191	10,688	15,000	15,000	-
0100-03-100-0603-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-100-0603-	42100	FICA	46,967	55,345	60,460	63,575	67,156	3,581
0100-03-100-0603-	42210	RETIREMENT	71,246	92,203	107,269	114,370	133,572	19,202
0100-03-100-0603-	42300	HOSPITAL/MEDICAL PLANS	97,021	121,411	135,899	157,305	190,640	33,335
0100-03-100-0603-	42400	GROUP LIFE INSURANCE	6,493	8,395	9,726	10,265	10,887	622
0100-03-100-0603-	42500	DISABILITY INSURANCE	1,264	1,921	2,528	2,842	2,930	88
0100-03-100-0603-	42700	WORKER'S COMPENSATION	732	791	820	910	790	(120)
0100-03-100-0603-	43101	PROFESSIONAL SERVICES	818	2,032	467	1,500	1,500	-
0100-03-100-0603-	43310	REPAIRS AND MAINTENANCE	-	24,299	-	-	-	-
0100-03-100-0603-	43320	MAINTENANCE SVS CONTRACTS	197,299	130,495	162,934	248,911	245,644	(3,267)
0100-03-100-0603-	45230	TELEPHONE	41,689	27,377	25,832	27,000	32,670	5,670
0100-03-100-0603-	45410	LEASE/RENT EQUIPMENT	7,067	8,084	42,697	54,940	58,528	3,588
0100-03-100-0603-	45540	CONVENTION & EDUCATION	2,765	2,594	5,147	2,450	2,450	-
0100-03-100-0603-	45810	DUES AND MEMBERSHIPS	184	-	126	-	-	-
0100-03-100-0603-	46001	OFFICE SUPPLIES	5,624	2,921	1,992	3,000	3,000	-
0100-03-100-0603-	46002	FOOD SUPPLIES	301	713	655	667	667	0
0100-03-100-0603-	46011	UNIFORM / APPAREL	2,139	1,215	735	1,000	1,700	700
0100-03-100-0603-	46024	DATA PROCESSING SUPPLIES	4,007	391	-	1,000	1,000	-
0100-03-100-0603-	48102	REPLACE FURN & FIXTURES	1,518	15,120	1,575	1,000	1,000	-
0100-03-100-0603-	48103	REPLACE COMM EQUIPMENT	150,000	11,590	47,205	1,500	1,500	-
0100-03-100-0603-	48107	INFO TECH EQUIPMENT	45,141	41,524	1,545	-	-	-
			1,330,784	1,293,682	1,427,196	1,523,279	1,633,485	110,205

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	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

FY2023 Budget Notes: The overall budget for the ECC increased by \$110,205 for FY2023. This increase is primarily attributable to pay increases approved for County employees for FY2023. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. The ECC Manager was reclassified to a Manager VI for FY2023.

Emergency Communications Center (Continued)

Goals and Performance Measures

Strategic Initiative – Emergency Medical Dispatch(EMD) Standards		
Goal: Maintain an annual EMD QA/QI department passing average of 90% or higher.	FY22 Target	FY23 Target
Measure 1: Annual EMD department average	90%	92%

Strategic Initiative – Answering 9-1-1 calls rate		
Goal: Answer 95% of 9-1-1 calls within 10 seconds (NENA standard)	FY22 Target	FY23 Target
Measure 1: 9-1-1 calls answered within 10 seconds	97%	98%

Animal Services and Adoption Center

Animal Control								
Location Code		0611						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-500-0611-	41100	SALARIES & WAGES-REGULAR	238,329	183,875	194,095	244,133	243,591	(542)
0100-03-500-0611-	41001	BONUSES					1,384	1,384
0100-03-500-0611-	41200	SALARIES & WAGES-OVERTIME	10,466	8,632	8,594	8,000	8,000	-
0100-03-500-0611-	41300	PART-TIME SALARIES & WAGE	68,109	56,174	52,903	60,632	74,834	14,202
0100-03-500-0611-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-500-0611-	42100	FICA	23,304	18,458	19,152	23,927	25,077	1,151
0100-03-500-0611-	42210	RETIREMENT	30,954	25,329	28,018	36,449	40,046	3,597
0100-03-500-0611-	42300	HOSPITAL/MEDICAL PLANS	38,939	33,524	37,723	52,430	47,076	(5,354)
0100-03-500-0611-	42400	GROUP LIFE INSURANCE	2,787	2,280	2,515	3,271	3,264	(7)
0100-03-500-0611-	42500	DISABILITY INSURANCE	571	535	753	1,044	1,286	242
0100-03-500-0611-	42700	WORKER'S COMPENSATION	3,663	3,956	4,101	4,552	4,066	(487)
0100-03-500-0611-	43101	PROFESSIONAL SERVICES	13,315	50,749	45,719	30,000	30,000	-
0100-03-500-0611-	43160	ANIMAL DISPOSAL	-	-	-	-	-	-
0100-03-500-0611-	43320	MAINT SVC CONTRACT	955	955	955	955	955	-
0100-03-500-0611-	43310	REPAIRS AND MAINTENANCE	997	107	28	500	500	-
0100-03-500-0611-	43600	ADVERTISING	290	-	-	300	300	-
0100-03-500-0611-	44200	AUTOMOTIVE/MOTOR POOL	3,511	1,706	2,088	3,000	-	(3,000)
0100-03-500-0611-	45210	POSTAL SERVICES	7	-	-	-	-	-
0100-03-500-0611-	45230	TELEPHONE	8,820	9,923	9,674	9,800	9,840	40
0100-03-500-0611-	45305	MOTOR VEHICLE INSURANCE	1,754	1,760	1,760	1,800	1,850	50
0100-03-500-0611-	45410	LEASE/RENT EQUIPMENT	646	841	904	888	948	60
0100-03-500-0611-	45540	CONVENTION & EDUCATION	(117)	-	(50)	1,250	4,600	3,350
0100-03-500-0611-	45810	DUES & MEMBERSHIPS	15	85	-	-	-	-
0100-03-500-0611-	45820	CLAIMS AND BOUNTIES	-	-	-	-	-	-
0100-03-500-0611-	46001	OFFICE SUPPLIES	2,121	840	2,243	2,000	2,000	-
0100-03-500-0611-	46002	FOOD SUPPLIES	3,314	3,327	1,424	3,500	4,000	500
0100-03-500-0611-	46005	JANITORIAL SUPPLIES	6,846	6,524	8,909	8,800	8,800	-
0100-03-500-0611-	46008	VEHICLE & EQUIP. FUEL	13,355	11,531	10,504	12,600	15,000	2,400
0100-03-500-0611-	46009	VEHICLE & EQUIP. SUPPLIES	1,774	686	3,541	2,000	3,000	1,000
0100-03-500-0611-	46010	POLICE SUPPLIES	1,410	2,161	3,067	1,500	1,500	-
0100-03-500-0611-	46011	UNIFORM/APPAREL	1,640	2,324	1,529	1,600	1,600	-
0100-03-500-0611-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-500-0611-	48107	INFO TECH EQUIPMENT	-	47	150	-	-	-
0100-03-500-0611-	48105	MOTOR VEHICLES	30,278	-	-	-	-	-
			508,054	426,329	440,581	514,931	533,518	18,587

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Animal Control	Manager I, Animal Control	FT	1	1	1	0
Animal Control	Animal Control Officer	FT	3	3	3	0
Animal Control	Coordinator, Animal Adoption Services	FT	1	1	1	0
Animal Control	Kennel Attendant - Full-Time	FT	1	1	1	0
			6	6	6	0

Animal Services and Adoption Center (Continued)

FY2023 Budget Notes: The FY2023 budget did not contain significant changes from FY2022. Increases in salary and benefit lines are attributable to a pay increase approved for County employees for FY2023. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Some staff turnover led to modest wage and benefit changes. Inflationary increases were made in vehicle fuel budgets.

Goals and Performance Measures

Strategic Initiative - Reduce the amount of animals held at the Animal Adoption Center				
Goal Increase animal adoptions and transfers.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Animal Adoptions	358	310	+5%	+5%
Measure 2: Animal Transfers	243	180	+5%	+5%

Strategic Initiative - Protect property and animals in the community				
Goal Increase proactive patrols	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Neighborhood patrols	Not Available	Not Available	+5%	+5%
Measure 2: Business patrols	Not Available	Not Available	+5%	+5%

Strategic Initiative - Partnership with the community				
Goal Increase the number of volunteers at the Animal Adoption Center	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Social media campaign to solicit participation	Not Available	Not Available	+2.5%	+2.5%
Measure 2: Solicit participation during adoption events	Not Available	Not Available	+2.5%	+2.5%

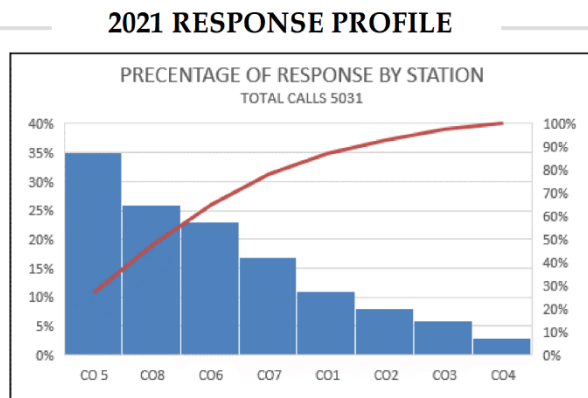
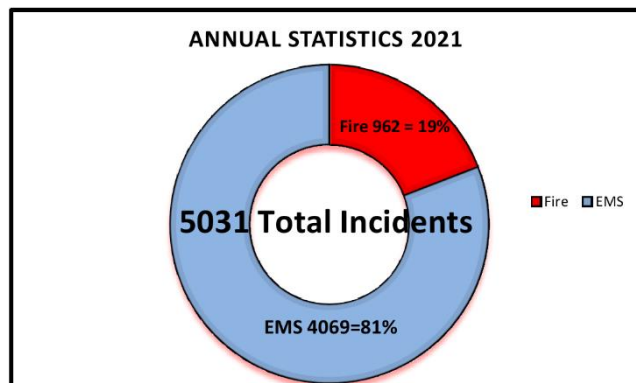
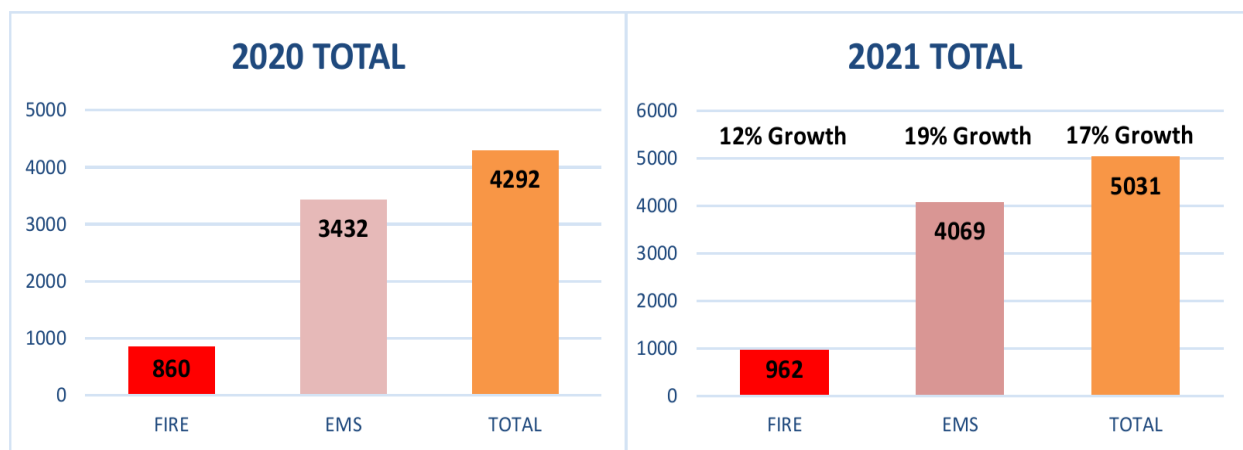
Law Enforcement Grants

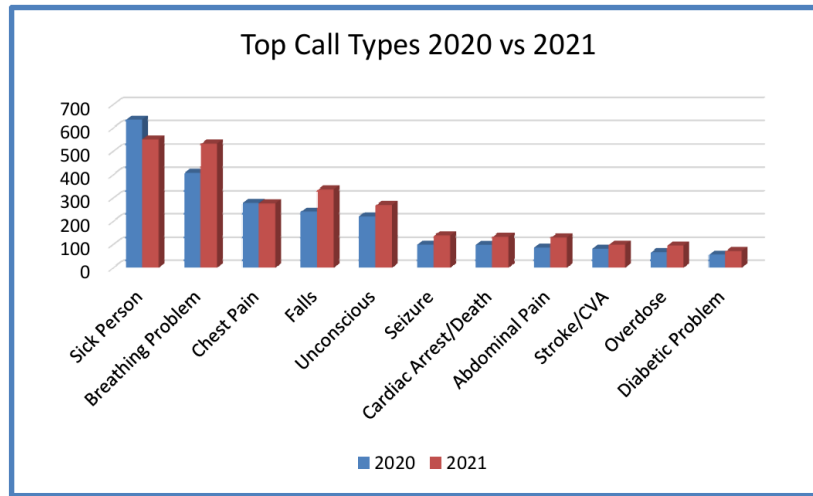
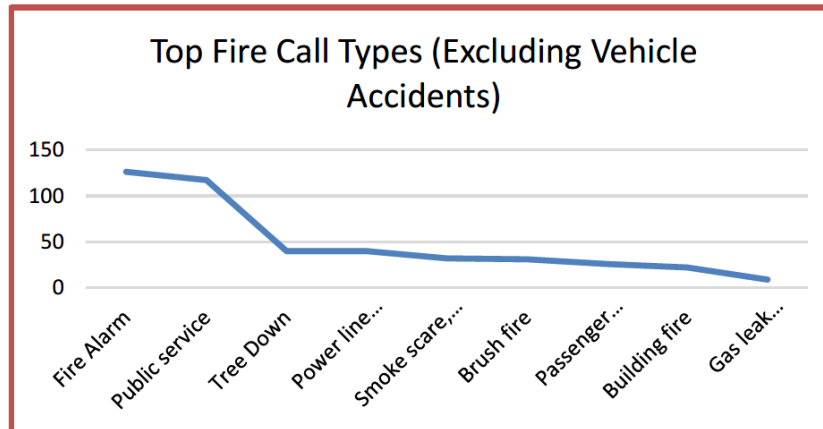
Grants/ Law Enforcement								
Location Code	0602							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-100-0602-	41709	HWY GRANT	17,705	16,064	17,618	-	-	-
0100-03-100-0602-	41002	PD HIRING INCENTIVE HB599						-
0100-03-100-0602-	42100	FICA	-	-	-	-	-	-
0100-03-100-0602-	43894	DRUG ENFORCEMENT	251	998	(250)	-	-	-
0100-03-100-0602-	45540	CONVENTION/EDUCATION	-	-	-	-	-	-
0100-03-100-0602-	45790	FIRST RESPONDER FUNDS	232	282	111	-	-	-
0100-03-100-0602-	46008	VEHICLE & EQUIPMENT FUEL	-	-	-	-	-	-
0100-03-100-0602-	46010	GRANT SUPPLIES	-	1,524	-	-	-	-
0100-03-100-0602-	46013	EDUCAT.& RECREAT.SUPPLIES	305	3,010	173	-	-	-
0100-03-100-0602-	46014	OTHER OPERATING SUPPLIES	-	-	-	-	-	-
0100-03-100-0602-	46026	CHILD SAFETY SEAT PROGRAM	-	-	-	-	-	-
0100-03-100-0602-	46029	ANIMAL SHELTER-DONATION	20,423	12,643	8,020	-	-	-
0100-03-100-0602-	46076	BRICK PAVER PROJECT	200	60	-	-	-	-
0100-03-100-0602-	46077	GRANT - ASPCA	5,000	-	-	-	-	-
0100-03-100-0602-	46078	GRANT - BODY ARMOR	22,603	9,067	13,082	-	-	-
0100-03-100-0602-	46079	BISSELL GRANT	2,855	495	-	-	-	-
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	-	-	-	-	-	-
			69,574	49,963	78,221	-	-	-
		NOTHING INCLUDED IN ADOPTED BUDGET						
		BUDGETED AMOUNTS AMENDED AS RECEIVED						

Fire and EMS

Prince George County has thirty-two (32) full-time and twenty (20) part-time career firefighter/medics who take pride in helping others. There are six volunteer fire companies with seven stations and an administrative office, with renovations of the Jefferson Park Fire Station in the bidding phase.

The coordinated Fire and EMS system has continued to improve the ability to provide essential services to the public by providing consistent leadership across the County and standardizing many aspects of Fire and EMS. Prince George Fire and EMS remains committed to assisting the volunteer fire companies with adequate personnel on fire incidents through the departments cross staffing program. The cross staffing program allows us to utilize cross trained Firefighter/Medics in any capacity within the incident command system to safely meet the needs of the incident. The total number of Prince George County Fire and EMS responses in 2021 was 5,031, which is a 17% increase from 2020 to 2021.



*Fire and EMS (Continued)***EMS RESPONSE PROFILE****ANNUAL FIRE RESPONSE PROFILE**

In 2021, the County responded to just over 950 total Fire responses (excluding EMS and Motor Vehicle Accidents). Of those incidents, our highest call volumes are shown above.

Fire and EMS (Continued)

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

FY2023 Budget Notes: The overall budget for Fire/EMS (Department 0610) increased by \$1,335,241 for FY2023. The FY2023 budget includes all Volunteer station activities (now consolidated and included in the main Fire/EMS budget) and reflects activities for the two recently expired SAFER grants. Public Safety employees were placed on an improved range in accordance with their years of relevant experience in FY2022. In FY2023, a 5% scale adjustment was approved and a one-step increase. Fire/EMS administrative / civilian staff received a pay increase similar in nature to the increase approved for all county non-public safety employees. Non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Some inflationary increases were included for vehicle fuel for FY2023.

Fire and EMS (Continued)

Fire and EMS								
Location Code	0610							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0610-	41100	SALARIES & WAGES-REGULAR	1,028,172	1,296,358	1,231,894	1,548,937	2,199,355	650,417
0100-03-200-0610-	41001	BONUSES					450	450
0100-03-200-0610-	41200	SALARIES & WAGES-OVERTIME	315,465	371,331	474,275	224,000	340,000	116,000
0100-03-200-0610-	41300	PART-TIME SALARIES & WAGE	395,460	350,650	294,428	350,000	284,500	(65,500)
0100-03-200-0610-	41400	CAREER DEVELOPMENT	-	-	-	-	-	-
0100-03-200-0610-	42100	FICA	128,169	147,547	146,336	162,405	216,059	53,655
0100-03-200-0610-	42210	RETIREMENT	144,897	181,136	169,550	231,256	361,574	130,318
0100-03-200-0610-	42300	HOSPITAL/MEDICAL PLANS	161,846	222,788	230,484	281,301	438,826	157,525
0100-03-200-0610-	42400	GROUP LIFE INSURANCE	13,046	16,308	15,219	20,756	29,471	8,716
0100-03-200-0610-	42500	DISABILITY	-	-	-	-	-	-
0100-03-200-0610-	42700	WORKER'S COMPENSATION	54,337	66,924	86,197	106,217	156,409	50,192
0100-03-200-0610-	42701	LINE OF DUTY ACT	24,552	27,576	34,085	35,000	38,588	3,588
0100-03-200-0610-	42825	HEALTH & ACCIDENT INSURAN	45,500	50,488	52,688	53,013	56,000	2,987
0100-03-200-0610-	43101	PROFESSIONAL SERVICES	70,072	84,109	214,694	67,000	53,720	(13,280)
0100-03-200-0610-	43110	PAYM.MEDICAL/DENTAL/HOSP	21,465	10,139	28,418	22,000	44,400	22,400
0100-03-200-0610-	43310	REPAIRS AND MAINTENANCE	235	2,031	35			-
0100-03-200-0610-	43320	MAINTENANCE SVS CONTRACTS	70,252	80,084	111,074	123,245	139,431	16,186
0100-03-200-0610-	43500	PRINTING & BINDING	255	70	70	100	100	-
0100-03-200-0610-	43600	ADVERTISING	525	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	122	51	-	-	-	-
0100-03-200-0610-	44200	AUTOMOTIVE/MOTOR POOL	48,667	75,117	94,684	50,000	-	(50,000)
0100-03-200-0610-	45210	POSTAL SERVICE	2,452	2,906	4,489	2,700	5,000	2,300
0100-03-200-0610-	45230	TELEPHONE	41,153	43,925	42,444	46,000	55,000	9,000
0100-03-200-0610-	45232	INTERNET	-	-	-		14,664	14,664
0100-03-200-0610-	45233	IT DATA LINES	74	64	-	-	-	-
0100-03-200-0610-	45234	CABLE SERVICES	8,567	11,602	13,284	13,500	660	(12,840)
0100-03-200-0610-	45305	MOTOR VEHICLE INSURANCE	57,541	58,679	58,252	60,000	68,000	8,000
0100-03-200-0610-	45310	EMS LIABILITY	5,619	5,541	4,512	6,000	6,000	-
0100-03-200-0610-	45410	LEASE/RENT EQUIPMENT	3,951	4,237	4,222	4,500	9,750	5,250
0100-03-200-0610-	45540	CONVENTION & EDUCATION	5,798	4,967	650	7,400	10,903	3,503
0100-03-200-0610-	45541	TRAINING	49,655	56,474	10,516	39,000	54,052	15,052
0100-03-200-0610-	45542	FIRE EDUCATION PROGRAMS	7,975	7,743	1,384	7,500	5,000	(2,500)
0100-03-200-0610-	45810	DUES AND MEMBERSHIPS	1,883	1,732	1,495	1,465	1,420	(45)
0100-03-200-0610-	46000	STATION SUPPLIES	4,673	4,356	5,381	5,000	20,770	15,770
0100-03-200-0610-	46001	OFFICE SUPPLIES	5,325	4,813	3,421	5,400	11,200	5,800
0100-03-200-0610-	46002	FOOD SUPPLIES	3,913	2,821	355	1,000	7,692	6,692
0100-03-200-0610-	46004	MEDICAL & LABORATORY SUPP	7,678	8,340	15,083	14,000	18,000	4,000
0100-03-200-0610-	460041	FIRE EMS AMBULANCE SUPPLIES	17,032	30,612	31,141	33,000	43,000	10,000
0100-03-200-0610-	46007	REPAIRS AND MAINTENANCE SUPPLIES	3,254	4,677	1,797	5,500	10,500	5,000
0100-03-200-0610-	46008	VEHICLE & EQUIP. FUEL	70,568	61,966	57,118	68,250	83,000	14,750
0100-03-200-0610-	46009	VEHICLE & EQUIP. SUPPLIES	177,993	116,694	193,128	85,000	117,000	32,000
0100-03-200-0610-	46011	UNIFORM/APPAREL	48,970	45,101	48,021	82,600	44,700	(37,900)
0100-03-200-0610-	46012	BOOKS & SUBSCRIPTIONS	85	91	-	300	300	-
0100-03-200-0610-	46013	EDUCAT.& RECREAT.SUPPLIES	-	2,389	-	10,000	10,000	-
0100-03-200-0610-	46014	OTHER OPERATING SUPPLIES	1,630	346	2,528	3,000	4,001	1,001
0100-03-200-0610-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-03-200-0610-	46036	COMMUNICATION EQUIPMENT	6,287	2,731	5,271	7,600	14,900	7,300
0100-03-200-0610-	46065	CTR TEAM EXPENSES	4,160	1,321	-	3,800	2,800	(1,000)
0100-03-200-0610-	46066	TURNOUT GEAR	37,908	39,388	19,114	40,500	73,062	32,562
0100-03-200-0610-	46101	HAZ MAT RESPONSE TEAM	250	-	-	1,500	1,400	(100)
0100-03-200-0610-	48102	FURNITURE & FIXTURES	737	10,019	1,646	3,500	18,930	15,430
0100-03-200-0610-	48107	INFO TECH EQUIPMENT	11,013	33,695	3,150	4,240	29,032	24,792
0100-03-200-0610-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	13,285	10,837	19,865	29,000	102,107	73,107
0100-03-200-0610-	48247	RSFA GRANT	-	-	-	-	-	-
0100-03-200-0610-	48248	FIRE PROGRAM FUNDS	-	-	-	-	-	-
			3,131,964	3,570,379	3,741,985.58	3,876,185	5,211,426	1,335,241

Fire and EMS (Continued)

The County received two SAFER Grants in FY2018 to increase Fire/EMS staffing and improve training, recruitment and retention of personnel. These grants also provide training, equipment and supplies for Fire/EMS personnel. Those grants have both expired, with the Training grant ending on May 24, 2022.

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0615-	41100	SAFER RECR SALARIES & WAGES	61,938	69,747	68,666	81,553	-	(81,553)
0100-03-200-0615-	41300	SAFER RECR PART TIME WAGES			-	-	-	-
0100-03-200-0615-	42100	SAFER RECR FICA	4,624	5,224	5,051	6,239	-	(6,239)
0100-03-200-0615-	42210	SAFER RECR RETIREMENT	9,012	10,148	10,222	12,176	-	(12,176)
0100-03-200-0615-	42300	SAFER RECR HEALTH INSURANCE	8,226	9,074	6,916	5,000	-	(5,000)
0100-03-200-0615-	42400	SAFER RECR GROUP LIFE INSURANCE	811	914	917	1,093	-	(1,093)
0100-03-200-0615-	42500	SAFER RECR DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-200-0615-	43610	SAFER RECR MARKETING				-	-	-
0100-03-200-0615-	45541	SAFER RECR TRAINING	32,644	25,272	39,297	37,000	-	(37,000)
0100-03-200-0615-	46011	SAFER RECR UNIFORMS	3,151	400	1,138	5,625	-	(5,625)
0100-03-200-0615-	46066	SAFER RECR TURNOUT GEAR	72,879	55,990	42,640	73,000	-	(73,000)
			193,285	176,769	174,847	221,685	-	(221,685)
		GRANT LAPSED, PERSONNEL MOVED TO 0610 FIRE/EMS						

FIRE & EMS SAFER HIRING GRANT								
Location Code	0616							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0616-	41100	SAFER HIRING SALARIES & WAGES	230,026	251,920	231,003	281,868	-	(281,868)
0100-03-200-0616-	41200	SAFER HIRING OVERTIME					-	-
0100-03-200-0616-	42100	SAFER HIRING FICA	17,368	18,580	16,769	21,563	-	(21,563)
0100-03-200-0616-	42210	SAFER HIRING RETIREMENT	33,457	34,691	34,764	42,083	-	(42,083)
0100-03-200-0616-	42300	SAFER HIRING HEALTH INSURANCE	43,539	56,438	60,285	65,718	-	(65,718)
0100-03-200-0616-	42400	SAFER HIRING GROUP LIFE INSURANCE	3,012	3,123	3,120	3,777	-	(3,777)
0100-03-200-0616-	42500	SAFER HIRING DISABILITY INSURANCE	-	-	-	-	-	-
			327,403	364,752	345,942	415,009	-	(415,009)
		GRANT LAPSED, PERSONNEL MOVED TO 0610 FIRE/EMS						

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

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Fire & EMS	Fire & EMS Chief	FT	1	1	1	0
Fire & EMS	Captain	FT	3	3	3	0
Fire & EMS	Captain, Volunteer Fire/EMS Training	FT	0	0	1	1
Fire & EMS	Lieutenant	FT	9	9	12	3
Fire & EMS	Fire Medic	FT	10	13	15	2
Fire & EMS	Manager II, Fire/EMS Business Management	FT	1	1	1	0
Fire & EMS	Administrative Support Specialist II	FT	1	1	1	0
			25	28	34	6
Six (6) positions shifted from FEMA SAFER Grant Funded Departments [Grants ended]						
Corresponding reductions are shown in Departments 0615 and 0616.						

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Fire & EMS SAFER	Lieutenant	FT	3	3	0	-3
Fire & EMS SAFER	Fire Medic	FT	2	2	0	-2
Fire & EMS SAFER	Captain, Volunteer Fire/EMS Training	FT	1	1	0	-1
			6	6	0	-6
FEMA SAFER Grants have ended; these positions have been shifted to Fire/EMS 0610.						

Fire/EMS Goals and Performance Measures – Updates to Goals and Performance Measures remain in development due to a leadership change and long-term vacancy of the Fire & EMS Director's position. Additionally, an updated County Strategic Plan and related implementation plan remain in development.

Prince George Fire Department

Fire Company #1 - Prince George								
Location Code		0604						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0604-	43101	PROFESSIONAL SERVICES	2,165	3,207	1,063	3,500	-	(3,500)
0100-03-200-0604-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0604-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0604-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0604-	45410	LEASE/RENT EQUIPMENT	133	347	345	350	-	(350)
0100-03-200-0604-	45541	TRAINING	5,275	7,576	834	4,250	-	(4,250)
0100-03-200-0604-	46000	STATION SUPPLIES	1,500	857	1,285	2,500	-	(2,500)
0100-03-200-0604-	46001	OFFICE SUPPLIES	323	146	61	900	-	(900)
0100-03-200-0604-	46002	FOOD SUPPLIES	3,399	1,149	775	1,500	-	(1,500)
0100-03-200-0604-	46007	REPAIR & MAINT SUPP	547	524	364	600	-	(600)
0100-03-200-0604-	46008	VEH & EQUIP. FUEL	43	-	105	105	-	(105)
0100-03-200-0604-	46009	VEH & EQUIP. SUPPLIES	142	-	1,212	500	-	(500)
0100-03-200-0604-	46011	UNIFORM/APPAREL	594	-	2,862	500	-	(500)
0100-03-200-0604-	46014	OTHER OPERATING SUPPLIES	2,907	939	2,073	2,000	-	(2,000)
0100-03-200-0604-	46036	COMMUNICATION EQUIPMENT	4,044	3,094	822	3,200	-	(3,200)
0100-03-200-0604-	46066	TURNOUT GEAR	12,483	1,980	18,253	17,950	-	(17,950)
0100-03-200-0604-	48102	FURNITURE & FIXTURES	-	2,481	-	850	-	(850)
0100-03-200-0604-	48107	INFO TECH EQUIPMENT	440	520	871	1,330	-	(1,330)
0100-03-200-0604-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	19,071	36,819	21,394	20,000	-	(20,000)
0100-03-200-0604-	48201	MACHINERY & EQUIPMENT	-	-	-	-	-	-
0100-03-200-0604-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0604-	48248	FIRE PROGRAM FUNDS	30,185	30,712	18,176	-	-	-
0100-03-200-0604-	48251	PG LOCAL FIRE PROGRAM FUNDS	5,818	862	-	-	-	-
			89,069	91,214	70,497	60,035	-	(60,035)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0605-	43101	PROFESSIONAL SERVICES	2,641	2,101	211	2,300	-	(2,300)
0100-03-200-0605-	43320	MAINTENANCE SVC CONTRACTS	1,680	1,680	1,280	1,980	-	(1,980)
0100-03-200-0605-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0605-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0605-	45410	DISPUTANTA FIRE LEASE/RENT EC	1,765	741	1,632	700	-	(700)
0100-03-200-0605-	45541	TRAINING	2,629	4,522	1,803	4,250	-	(4,250)
0100-03-200-0605-	46000	STATION SUPPLIES	331	885	1,117	800	-	(800)
0100-03-200-0605-	46001	OFFICE SUPPLIES	-	140	-	100	-	(100)
0100-03-200-0605-	46002	FOOD SUPPLIES	426	-	117	650	-	(650)
0100-03-200-0605-	460041	CO2 AMBULANCE SUPPLIES	126	-	-	-	-	-
0100-03-200-0605-	46007	REPAIR & MAINT SUPP	87	425	99	-	-	-
0100-03-200-0605-	46009	VEH & EQUIP SUPPLIES	-	-	250	-	-	-
0100-03-200-0605-	46011	UNIFORM/APPAREL	292	37	13	-	-	-
0100-03-200-0605-	46014	OTHER OPERATING SUPPLIES	-	92	1,594	-	-	-
0100-03-200-0605-	46036	COMMUNICATION EQUIPMENT	2,702	-	630	1,800	-	(1,800)
0100-03-200-0605-	46066	TURNOUT GEAR	18,398	1,770	518	16,915	-	(16,915)
0100-03-200-0605-	48102	FURNITURE & FIXTURES	1,469	3,676	350	2,500	-	(2,500)
0100-03-200-0605-	48107	INFO TECH	1,320	1,640	2,495	1,440	-	(1,440)
0100-03-200-0605-	48121	FIRE & RESCUE EQUIPMENT >\$1,0	11,840	20,635	26,226	7,000	-	(7,000)
0100-03-200-0605-	48221	FIRE & RESCUE EQUIPMENT <\$1,0	-	-	-	-	-	-
0100-03-200-0605-	48248	FIRE PROGRAM FUNDS	5,895	-	1,336	-	-	-
0100-03-200-0605-	48251	DISPUTANTA LOCAL FIRE PROGRA	20,285	1,014	-	-	-	-
			71,887	39,358	39,671	40,435	-	(40,435)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0606-	43101	PROFESSIONAL SERVICES	2,960	2,490	-	3,173	-	(3,173)
0100-03-200-0606-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0606-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0606-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0606-	45410	LEASE/RENT EQUIPMENT	752	647	666	670	-	(670)
0100-03-200-0606-	45541	TRAINING	665	8,203	2,099	7,500	-	(7,500)
0100-03-200-0606-	46000	STATION SUPPLIES	6,340	1,831	1,360	3,100	-	(3,100)
0100-03-200-0606-	46001	OFFICE SUPPLIES	75	-	-	240	-	(240)
0100-03-200-0606-	46002	FOOD SUPPLIES	546	1,347	-	1,500	-	(1,500)
0100-03-200-0606-	46007	REPAIR & MAINTEN SUPP	39	-	270	100	-	(100)
0100-03-200-0606-	46009	VEHICLE EQUIP & SUPPLIES	-	-	-	100	-	(100)
0100-03-200-0606-	46011	UNIFORM/APPAREL	52	35	115		-	-
0100-03-200-0606-	46013	EDUCATION & REC SUPPLIES	-	-	-		-	-
0100-03-200-0606-	46014	OTHER OPERATING SUPPLIES	-	-	335		-	-
0100-03-200-0606-	46035	NON-CAPITAL FIRE & RESCUE EQUIPMENT	18,795	4,026	-	14,875	-	(14,875)
0100-03-200-0606-	46036	COMMUNICATION EQUIPMENT	3,103	392	1,276	2,000	-	(2,000)
0100-03-200-0606-	46066	TURNOUT GEAR	21,528	17,540	11,319	19,550	-	(19,550)
0100-03-200-0606-	48102	FURNITURE & FIXTURES	-	-	-	1,500	-	(1,500)
0100-03-200-0606-	48107	INFO TECH EQUIPMENT	880	8,807	960	960	-	(960)
0100-03-200-0606-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	14,476	32,141	35,847	19,750	-	(19,750)
0100-03-200-0606-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-		-	-
0100-03-200-0606-	48248	FIRE PROGRAM FUNDS	21,399	-	-		-	-
0100-03-200-0606-	48251	CARSON LOCAL FIRE PROGRAM FUNDS	-	-	-		-	-
			91,611	77,459	54,246	75,018	-	(75,018)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0607-	43101	PROFESSIONAL SERVICES	1,928	642	48	1,600	-	(1,600)
0100-03-200-0607-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0607-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0607-	45410	LEASE/RENT EQUIPMENT	1,562	699	1,632	700	-	(700)
0100-03-200-0607-	45541	TRAINING	-	970	4,532	4,250	-	(4,250)
0100-03-200-0607-	45230	TELEPHONE	-	-	-	-	-	-
0100-03-200-0607-	46000	STATION SUPPLIES	664	179	-	750	-	(750)
0100-03-200-0607-	46001	OFFICE SUPPLIES	38	-	-	500	-	(500)
0100-03-200-0607-	46002	FOOD SUPPLIES	239	-	475	750	-	(750)
0100-03-200-0607-	46007	REPAIRS & MAINTENANCE	-	-	-	425	-	(425)
0100-03-200-0607-	46009	VEHICLE & EQUIP SUPPLIES	-	-	-	300	-	(300)
0100-03-200-0607-	46011	UNIFORM/APPAREL	180	403	-		-	-
0100-03-200-0607-	46014	OTHER OPERATING SUPPLIES	17	894	1,226		-	-
0100-03-200-0607-	46035	REPLACE FIRE & RESCUE EQUIPMENT	-	-	-		-	-
0100-03-200-0607-	46036	COMMUNICATIONS EQUIPMENT	2,315	-	-	2,550	-	(2,550)
0100-03-200-0607-	46066	TURNOUT GEAR	7,990	17,363	3,151	17,017	-	(17,017)
0100-03-200-0607-	48102	FURNITURE & FIXTURES	4,341	-	-	1,350	-	(1,350)
0100-03-200-0607-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
0100-03-200-0607-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	1,733	10,102	6,450	-	-	-
0100-03-200-0607-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	3,400	-	(3,400)
0100-03-200-0607-	48248	FIRE PROGRAM FUNDS	11,496	7,214	12,162		-	-
0100-03-200-0607-	48251	BURROWSVILLE LOC FIRE PGM FNDS	6,680	-	-		-	-
			39,183	38,466	29,676	33,592	-	(33,592)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0608-	43101	PROFESSIONAL SERVICES	1,377	4,348	1,897	1,800	-	(1,800)
0100-03-200-0608-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0608-	45230	TELEPHONE	-	-	-		-	-
0100-03-200-0608-	45231	DATA LINES	-	-	-		-	-
0100-03-200-0608-	45410	LEASE/RENT EQUIPMENT	1,572	467	509	510	-	(510)
0100-03-200-0608-	45541	TRAINING	1,479	541	128	2,750	-	(2,750)
0100-03-200-0608-	46000	STATION SUPPLIES	788	1,144	1,095	2,611	-	(2,611)
0100-03-200-0608-	46001	OFFICE SUPPLIES	766	990	211	1,000	-	(1,000)
0100-03-200-0608-	46002	FOOD SUPPLIES	864	481	148	2,250	-	(2,250)
0100-03-200-0608-	46007	REPAIRS & MAINT SUPP	-	-	-		-	-
0100-03-200-0608-	46008	VEHICLE & EQUIP FUEL	-	-	-		-	-
0100-03-200-0608-	46009	VEH EQUIPMENT SUPPLIES	246	178	-		-	-
0100-03-200-0608-	46011	UNIFORM/APPAREL	573	216	337		-	-
0100-03-200-0608-	46014	OTHER OPERATING SUPPLIES	75	1,219	415	585	-	(585)
0100-03-200-0608-	46036	COMMUNICATIONS EQUIP	527	2,064	2,348	2,250	-	(2,250)
0100-03-200-0608-	46066	TURNOUT GEAR	6,814	19,431	16,621	27,000	-	(27,000)
0100-03-200-0608-	48102	FURNITURE & FIXTURES	9,109	1,725	2,223	-	-	-
0100-03-200-0608-	48107	INFO TECH	440	641	1,735	500	-	(500)
0100-03-200-0608-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	20,442	14,357	14,520	13,000	-	(13,000)
0100-03-200-0608-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-		-	-
0100-03-200-0608-	48248	FIRE PROGRAM FUNDS	16,214	7,453	20,685		-	-
0100-03-200-0608-	48251	JEFF PARK LOC FIRE PGM FUNDS	14,803	-	-		-	-
			76,088	55,254	62,872	54,256	-	(54,256)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0617-	43101	PROFESSIONAL SERVICES	2,195	610	-	840	-	(840)
0100-03-200-0617-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0617-	45231	DATA LINES	-	-	-	-	-	-
0100-03-200-0617-	45410	LEASE/RENT EQUIPMENT	254	320	319	360	-	(360)
0100-03-200-0617-	45541	TRAINING	-	-	3,317	4,250	-	(4,250)
0100-03-200-0617-	46000	STATION SUPPLIES	3,662	8,285	971	1,000	-	(1,000)
0100-03-200-0617-	46001	OFFICE SUPPLIES	-	654	-	1,000	-	(1,000)
0100-03-200-0617-	46002	FOOD SUPPLIES	283	-	250	250	-	(250)
0100-03-200-0617-	46007	REPAIRS & MAINT SUPP	-	-	88	100	-	(100)
0100-03-200-0617-	46008	VEHICLE & EQUIP FUEL	-	-	-	100	-	(100)
0100-03-200-0617-	46009	VEH EQUIPMENT SUPPLIES	-	-	-	-	-	-
0100-03-200-0617-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-200-0617-	46014	OTHER OPERATING SUPPLIES	-	19	-	-	-	-
0100-03-200-0617-	46036	COMMUNICATIONS EQUIP	1,874	-	304	500	-	(500)
0100-03-200-0617-	46066	TURNOUT GEAR	-	-	-	-	-	-
0100-03-200-0617-	48102	FURNITURE & FIXTURES	4,984	9,918	-	2,500	-	(2,500)
0100-03-200-0617-	48107	INFO TECH	-	-	-	-	-	-
0100-03-200-0617-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	1,777	540	2,700	-	(2,700)
0100-03-200-0617-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0617-	48248	FIRE PROGRAM FUNDS	134	-	-	-	-	-
			13,385	21,583	5,789	13,600	-	(13,600)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-200-0609-	45230	TELEPHONE	(1,255)	1,734	979		-	-
0100-03-200-0609-	45410	LEASE	-	347	347	320	-	(320)
0100-03-200-0609-	45541	TRAINING	-	-	824	3,450	-	(3,450)
0100-03-200-0609-	43101	PROFESSIONAL SERVICES				-	-	-
0100-03-200-0609-	43320	MAINTENANCE SERVICE CONTRACTS					-	-
0100-03-200-0609-	46000	STATION SUPPLIES	1,322	1,381	1,072	2,000	-	(2,000)
0100-03-200-0609-	46001	OFFICE SUPPLIES	445	409	106	1,000	-	(1,000)
0100-03-200-0609-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-03-200-0609-	46004	MEDICAL & LAB SUPPLIES	5,859	-	-	-	-	-
0100-03-200-0609-	46007	REPAIRS & MAINT SUPP	-	-	176	-	-	-
0100-03-200-0609-	46009	VEH EQUIPMENT SUPPLIES	-	-	623	-	-	-
0100-03-200-0609-	46011	UNIFORM/APPAREL	-	-	-	870	-	(870)
0100-03-200-0609-	46014	OTHER OPERATING SUPPLIES	-	2,087	423	-	-	-
0100-03-200-0609-	46036	COMMUNICATIONS EQUIP	1,027	-	-	-	-	-
0100-03-200-0609-	48102	FURNITURE & FIXTURES	1,500	3,629	414	1,600	-	(1,600)
0100-03-200-0609-	48121	FIRE & RESCUE EQUIPMENT >\$1,000	-	-	440	-	-	-
0100-03-200-0609-	48221	FIRE & RESCUE EQUIPMENT <\$1,000	-	-	-	-	-	-
0100-03-200-0609-	43610	RECRUITMENT & RETENTION	-	-	-	1,000	-	(1,000)
			8,898	9,587	5,404	10,240	-	(10,240)
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-500-0614-	48249	RSAF ZOLL MONITOR	-	-	-	-	-	-
0100-03-200-0614-	45641	LOCAL FOUR FOR LIFE	5,789	3,377	4,139	-	-	-
0100-03-500-0614-	45642	"4 FOR LIFE"	4,494	14,675	44,166	-	-	-
0100-03-500-0614-	45643	HMLD SECURITY	-	9,328	3,184	-	-	-
0100-03-500-0614-	46025	DONATIONS	-	-	-	-	-	-
0100-03-500-0614-	46038	LEPC DONATIONS	178	-	-	-	-	-
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	8,939	600	-	-	-	-
0100-03-500-0614-	46081	PG FIRE MUSEUM FUND	-	-	-	-	-	-
0100-03-500-0614-	46082	GUNS & HOSES	2,622	-	-	-	-	-
0100-03-500-0614-	48247	RSAF GRANT	225,445	-	-	-	-	-
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	RSAF POWER PHONE	-	-	-	-	-	-
			247,466	27,980	83,642	-	-	-
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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-500-0612-	41100	FULL-TIME SALARIES & WAGES	-	-	-	-	-	-
0100-03-500-0612-	41001	BONUSES	-	-	-	-	-	-
0100-03-500-0612-	41300	PART-TIME SALARIES & WAGES	48,769	49,744	49,744	50,739	68,535	17,796
0100-03-500-0612-	42100	FICA	3,599	3,685	3,627	3,882	5,243	1,361
0100-03-500-0612-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	-	-	-
0100-03-500-0612-	42400	GROUP LIFE INSURANCE	-	-	-	-	-	-
0100-03-500-0612-	42700	WORKER'S COMPENSATION	309	333	346	384	62	(322)
0100-03-500-0612-	43101	PROFESSIONAL SERVICES	-	75	-	-	-	-
0100-03-500-0612-	43320	MAINTENANCE SVC CONTRACTS	1,500	1,500	-	1,500	12,700	11,200
0100-03-500-0612-	45230	TELEPHONE	4,948	5,765	5,669	5,000	3,900	(1,100)
0100-03-500-0612-	45234	CABLE SERVICES	-	316	332	400	410	10
0100-03-500-0612-	45410	LEASE/RENT OF EQUIPMENT	331	366	347	350	350	-
0100-03-500-0612-	45540	CONVENTION & EDUCATION	220	-	200	150	1,500	1,350
0100-03-500-0612-	45541	TRAINING	277	-	-	200	2,000	1,800
0100-03-500-0612-	45810	DUES AND MEMBERSHIPS	-	-	75	-	75	75
0100-03-500-0612-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
0100-03-500-0612-	46002	FOOD SUPPLIES	330	150	-	-	1,750	1,750
0100-03-500-0612-	46011	UNIFORM/APPAREL	-	-	-	-	-	-
0100-03-500-0612-	46014	OTHER OPERATING SUPPLIES	7,589	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	-	-	3,600	3,600
			67,871	75,171	62,881	72,605	110,125	37,521

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Emergency Management	Emergency Management Deputy Coordinator	PT	0.5	0.5	0.5	0
			0.5	0.5	0.5	0

FY2023 Budget Notes: The adopted budget for FY2023 is \$37,521 more than the FY2022 budget. County staff will receive a pay increase and salary and FICA lines increased accordingly. Non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Part-time wages increased, in part, due to the hiring of an emergency management intern to assist with preparation of a five-year update to the Prince George Emergency Operations Plan. 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. Some emergency management related items were shifted from the Fire/EMS budget to this budget to more accurately reflect department spending (Code Red system contractual fees and VDEM training).

SOCIAL SERVICES

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Social Services							
0701	Welfare Administration	2,029,734	2,173,479	2,144,260	2,492,857	2,936,803	443,946
0702	Public Assistance (incl. SLH)	551,205	656,614	688,801	641,883	641,883	-
0703	CSA/At Risk Youth	13,785	10,736	13,412	15,000	15,000	-
0704	CSA State	2,245,418	2,005,929	2,220,340	2,163,720	2,458,094	294,374
0706	Tax Relief for the Elderly	152,117	151,637	144,711	150,000	150,000	-
Total Social Services		4,992,259	4,998,396	5,211,523	5,463,460	6,201,780	738,320

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

FY2023 Budget Notes: FY2023 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 FY2022, 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 provided a five percent pay increase for state-supported social services employees for FY2023 and salary and benefit lines are increased accordingly. Additionally, a local pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience. Social services employees received the higher of the state approved or local increase, and salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. One and one-half positions were added for social services for FY2023 due to anticipated increased work load related to benefit services and fraud investigations.

BUDGET ISSUES FOR FY22-23

- IV-E child placement requirements may affect the ability to fund placements through title IV-E funding and may shift cost to CSA.
- Evidence-based and trauma-informed prevention services will be provided to children at imminent risk of entering foster care and their families. The agency will utilize Prevention funding and current resources to meet the requirements and community need.
- The Public Health Emergency resulted in an increased community need for SNAP, Medicaid, and emergency assistance. It is anticipated that emergency services benefits put in place because of the Public Health Emergency will continue through the end of the year. Caseloads at the agency have increased at the agency.

Social Services - Welfare Administration

Social Services								
Location Code	0701							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-113-0701-	41100	SALARIES & WAGES-REGULAR	1,326,396	1,425,528	1,441,796	1,618,470	1,841,799	223,328
0100-05-113-0701-	41001	BONUSES					-	-
0100-05-113-0701-	41200	SALARIES & WAGES-OVERTIME	17,989	10,348	10,009	23,000	23,000	-
0100-05-113-0701-	41300	PART-TIME SALARIES & WAGE	76,367	76,385	74,261	77,950	116,512	38,562
0100-05-113-0701-	41301	COMP. COMMISSION MEMBERS	700	-	-	-	-	-
0100-05-113-0701-	41400	SS CAREER DEVELOPMENT	-	-	-	-	-	-
0100-05-113-0701-	42100	FICA	105,283	111,985	113,475	131,536	151,570	20,035
0100-05-113-0701-	42210	RETIREMENT	185,180	202,414	203,348	241,638	302,792	61,154
0100-05-113-0701-	42300	HOSPITAL/MEDICAL PLANS	180,860	218,321	213,989	275,975	318,219	42,244
0100-05-113-0701-	42400	GROUP LIFE INSURANCE	16,672	18,224	18,252	21,688	24,680	2,993
0100-05-113-0701-	42500	DISABILITY INSURANCE	1,104	2,507	2,094	3,000	3,609	609
0100-05-113-0701-	42700	WORKER'S COMPENSATION	4,329	4,675	4,708	6,192	11,216	5,024
0100-05-113-0701-	43101	PROFESSIONAL SERVICES	12,667	5,359	4,654	10,500	10,500	-
0100-05-113-0701-	43310	REPAIRS AND MAINTENANCE	1,287	1,126	-	1,500	7,359	5,859
0100-05-113-0701-	43320	MAINTENANCE SVS CONTRACTS	780	10,324	921	1,500	1,500	-
0100-05-113-0701-	43500	PRINTING & BINDING	102	387	30	300	300	-
0100-05-113-0701-	44200	AUTOMOTIVE/MOTOR POOL	2,016	493	993	2,500	-	(2,500)
0100-05-113-0701-	45210	POSTAL SERVICE	3,703	4,183	3,326	5,000	5,000	-
0100-05-113-0701-	45230	TELEPHONE	16,678	17,229	17,627	22,439	22,439	(0)
0100-05-113-0701-	45234	CABLE SERVICES	222	263	279	263	263	(0)
0100-05-113-0701-	45305	MOTOR VEHICLE INSURANCE	1,943	1,760	2,615	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	9,794	8,729	10,041	10,000	10,000	-
0100-05-113-0701-	45508	FOSTER PARENT TRAINING 873	125	304	-	-	-	-
0100-05-113-0701-	45509	IV-E FOSTER/ADOPT/VOL TRAINING	144	-	-	-	-	-
0100-05-113-0701-	45540	CONVENTION & EDUCATION	4,483	1,792	548	4,000	9,750	5,750
0100-05-113-0701-	45600	COUNTY CONTRIBUTIONS	4,500	8,000	2,500	5,500	34,700	29,200
0100-05-113-0701-	45810	DUES AND MEMBERSHIPS	1,225	1,272	1,090	1,295	1,295	-
0100-05-113-0701-	46001	OFFICE SUPPLIES	15,318	12,743	14,115	17,000	17,000	-
0100-05-113-0701-	46002	FOOD SUPPLIES	1,515	777	-	-	-	-
0100-05-113-0701-	46008	VEHICLE & EQUIP. FUEL	2,628	1,746	971	3,150	3,150	-
0100-05-113-0701-	46009	VEHICLE & EQUIP. SUPPLIES	1,276	1,278	581	1,500	2,015	515
0100-05-113-0701-	46011	DSS UNIFORM APPAREL						-
0100-05-113-0701-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0701-	46059	APS COVID 19 RELIEF					12,924	12,924
0100-05-113-0701-	46084	DSS DONATIONS					-	-
0100-05-113-0701-	48102	FURNITURE & FIXTURES	774	2,127	-	750		(750)
0100-05-113-0701-	48105	MOTOR VEHICLES	21,392	21,011	(74)	-		-
0100-05-113-0701-	48107	INFO TECH EQUIPMENT	10,373	280	202	1,600	600	(1,000)
			2,029,734	2,173,479	2,144,260	2,492,857	2,936,803	443,946

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Social Services	Director of Social Services	FT	1	1	1	0
Social Services	Deputy Director, Social Services	FT	1	1	1	0
Social Services	Manager V, Social Services Administration	FT	0	0	0	0
Social Services	Manager V, SS Case Management (Social Worker)	FT	1	1	1	0
Social Services	Manager IV, Advanced SS Case Management (Social Worker)	FT	2	2	2	0
Social Services	Manager III, SS Case Management (Social Worker)	FT	7	8	8	0
Social Services	Manager III, SS Case Management (Social Worker)	PT	0.5	0.5	0.5	0
Social Services	Benefits Program Supervisor	FT	1	1	1	0
Social Services	Benefits Program Specialist III	FT	5	6	7	1
Social Services	Benefits Program Specialist III	PT	0	0	0.5	0.5
Social Services	Benefits Program Specialist IV	FT	2	2	2	0
Social Services	Office Manager	FT	1	0	0	0
Social Services	Manager IV, Social Services Administration	FT	0	1	1	0
Social Services	Administrative Support Specialist III	FT	2	2	2	0
Social Services	Administrative Support Specialist II	FT	3	3	3	0
			26.5	28.5	30	1.5

Social Services - Public Assistance

Public Assistance								
Location Code		0702						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-113-0702-	42100	FICA	77	41	130	500	500	-
0100-05-113-0702-	43142	REUNIFICATION (PSSF) 866	13,516	12,806	9,433	17,728	17,728	-
0100-05-113-0702-	45704	AUXILIARY GRANTS- 804	56,747	29,638	39,420	50,000	50,000	-
0100-05-113-0702-	45705	AID TO DEPENDENT CHILDREN 848	-	27	-	-	-	-
0100-05-113-0702-	45706	ADC/FOSTER CARE 811	110,440	182,878	173,390	156,051	156,051	-
0100-05-113-0702-	45707	EMERGENCY ASSISTANCE 810	-	-	-	500	500	-
0100-05-113-0702-	45713	ADULT SERVICES 833	1,008	1,384	1,806	3,000	3,000	-
0100-05-113-0702-	45714	VIEW PURCHASED SERV. 872	14,920	14,355	695	30,000	30,000	-
0100-05-113-0702-	45716	PURCHASED SERVICE-JOBS	-	-	-	-	-	-
0100-05-113-0702-	45718	SUBSIDIZED ADOPTIONS 812	292,905	330,616	393,399	300,000	300,000	-
0100-05-113-0702-	45719	RESPIRE CARE - 864	160	1,520	1,180	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	2,166	3,917	2,217	2,900	2,900	-
0100-05-113-0702-	45729	FOSTERING FUTURES 814	4,263	8,773	5,278	15,000	15,000	-
0100-05-113-0702-	45740	CDC QUALITY INIT GRANT 890	-	-	-	-	-	-
0100-05-113-0702-	45725	ADULT PROTECTIVE SERVICES 895	2,840	5,127	2,766	6,400	6,400	-
0100-05-113-0702-	45726	CRISIS STABILIZATION	-	9,933	5,067	-	-	-
0100-05-113-0702-	45728	SPECIAL NEEDS ADOPTION 817	48,048	48,480	49,704	49,000	49,000	-
0100-05-113-0702-	45733	IV-E NP CHILD PLACING AGN	-	-	-	-	-	-
0100-05-113-0702-	45734	IV-E CHILD RESIDENTIAL	-	-	-	-	-	-
0100-05-113-0702-	45757	SS PROGRAMS - ADOPT INCENTIVE	2,149	1,558	-	3,000	3,000	-
0100-05-113-0702-	45787	CHILD WELFARE SA & SUPP SVCS	1,966	4,628	4,088	3,429	3,429	-
0100-05-113-0702-	45791	IV-E PREVENTION SERVICEE	-	-	-	-	-	-
0100-05-113-0702-	45792	SNAP E&T	-	-	-	-	-	-
0100-05-113-0702-	45793	CHAFEE INDEP LIVING COVID	-	-	-	-	-	-
0100-05-113-0702-	45794	CHAFEE EVT COVID	-	-	-	-	-	-
0100-05-113-0702-	47001	CAMERON FOUNDATION GRANT	-	-	-	-	-	-
			551,205	656,614	688,801	641,883	641,883	-

Social Services - Children's Services Act

Administration:

CSA/At Risk Youth								
Location Code		0703						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-113-0703-	41100	SALARIES & WAGES-REGULAR	9,000	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	-	-	-
0100-05-113-0703-	45210	POSTAL SERVICE	118	133	115	150	150	-
0100-05-113-0703-	45540	CONVENTION & EDUCATION	3,993	-	-	3,200	3,200	-
0100-05-113-0703-	46024	DATA PROCESSING SUPPLIES	-	-	-	-	-	-
0100-05-113-0703-	46001	OFFICE SUPPLIES	673	553	1,896	150	150	-
0100-05-113-0703-	46002	FOOD SUPPLIES	-	-	-	70	70	-
0100-05-113-0703-	48107	INFO TECH EQ	-	-	-	1,200	1,200	-
			13,785	10,736	13,412	15,000	15,000	-

Social Services - Children's Services Act (Continued)

State Programs:

CSA State								
Location Code		0704						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-113-0704-	45741	THERAPEUTIC FOSTER CARE	159,196	109,173	169,532	105,000	210,382	105,382
0100-05-113-0704-	45742	THERAPEUTIC FOSTER CARE	378,896	333,519	208,468	261,000	395,214	134,214
0100-05-113-0704-	45743	STATE TFC PAR AGRMT NCFC	-	70,189	13,994			-
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	20,904	12,936	39,480	7,200	30,123	22,923
0100-05-113-0704-	45749	PREV COM BASED SVC	10,260	43,494	23,828	19,400	23,579	4,179
0100-05-113-0704-	45750	CSA STATE COMM TRAN SERVICE					12,750	12,750
0100-05-113-0704-	45754	SPD PRIV DAY FACILITY	1,446,870	1,240,230	1,413,164	1,480,000	1,480,000	-
0100-05-113-0704-	45755	SPD WRAP AROUND	-	11,722	9,963	7,800	7,800	-
0100-05-113-0704-	45781	FC IV-E CONG CARE	15,200	25,848	26,539	27,800	19,300	(8,500)
0100-05-113-0704-	45782	FC CONG RES NON IV-E	-	22,406	118,434	111,000	166,426	55,426
0100-05-113-0704-	45783	CSA STATE RES CONG CARE PP	95,190	9,193	62,326	32,000	-	(32,000)
0100-05-113-0704-	45785	SPED CONG CARE ED SRVC	118,901	127,220	134,610	112,520	112,520	-
			2,245,418	2,005,929	2,220,340	2,163,720	2,458,094	294,374
		SCHOOL RELATED						

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

Social Services - Tax Relief for the Elderly/Disabled

Tax Relief for Elderly/ Disabled								
Location Code		0706						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-113-0706-	45732	TAX RELIEF ELDERLY/DISAB	152,117	151,637	144,711	150,000	150,000	-
			152,117	151,637	144,711	150,000	150,000	-

The budgeted amount for Tax Relief for Elderly/Disabled remains the same as in FY22. Actual FY22 spending was \$148,746.

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

Strategic Initiative – Practice Good Governance				
Goal: Provide quality customer services to the citizens of Prince George County in a safe and time sensitive manner.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
% of Medicaid Applications Processed within 45 days	93%	80.6%	97%	97%
% of SNAP Applications Processed within 45 days	98.4%	99.2%	97%	97%
% of Child Care Applications Processed within 45 days	100%	100 %	97%	97%

Strategic Initiative – Practice Good Governance				
Goal: Provide for a professional, well trained workforce specializing in Social Services to be able to respond to the needs of the citizens of Prince George County in a safe and time sensitive manner.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
% of Staff Meeting Training Requirements	100%	100 %	100%	100%
Number of Staff Participating in 2 or more community outreach events annually	100%	100 %	100%	100%

Strategic Initiative – Practice Good Governance				
Goal: Provide a cost effect level of services to the citizens of Prince George County that also provides adequate protection of the health and safety of employees.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
% of Child Protective Service reports responded to within the required response time (24 hours/48hours/ 5 days depending on the severity)	90.1%	90.4%	100%	95%
% of foster children seen monthly face to face	100%	100%	100%	100%
Number of months out of the year that the agency meets the monthly face- to face contact requirement for foster care	12	12	12	12
Number of months out of the year that the agency meets the R1 response time (24 hour) for CPS.	11	11	12	12

OTHER / NON-DEPARTMENTAL

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Other							
0901	Registrar	265,828	262,253	316,239	374,237	405,491	31,254
0902	Circuit Court	134,816	127,914	124,099	143,484	163,742	20,258
0903	General District Court	53,988	40,592	36,899	51,620	43,200	(8,420)
0904	Magistrate	382	329	2,503	1,400	4,321	2,921
0905	Law Library	14,642	19,223	14,885	-	-	-
0906	Victim Witness	89,489	84,709	96,989	117,889	161,963	44,074
0907	Board and Care of Prisoners	2,391,042	2,322,266	2,567,106	2,579,328	3,011,402	432,074
0908	Court Services	3,688	4,336	3,823	4,500	4,915	415
0909	Juvenile Services VJCCCA	77,207	83,305	83,329	87,412	96,425	9,013
0910	Local Health Department	211,377	222,377	210,377	222,377	225,000	2,623
0911	Dist. 19 MHMR Services Board	107,342	110,562	117,374	117,374	132,867	15,493
0912	Contribution to Colleges	16,459	16,622	-	-	-	-
0913	Regional Library	598,146	604,127	604,127	604,127	645,631	41,504
0914	Soil & Water Conservation	20,000	21,000	21,000	21,000	22,000	1,000
0915	Resource Cons. & Develop. Council	3,000	3,000	3,000	3,000	3,000	-
0916	Cooperative Extension Office	77,001	66,367	63,692	81,975	80,998	(977)
0917	Other Functions	59,716	123,382	76,063	92,721	89,669	(3,052)
0918	Farmer's Market	13,411	8,882	14,592	11,659	16,559	4,900
0919	CARES Registrar	-	-	58,910	-	-	-
0920	Drug Court Treatment Program	-	-	34,044	103,000	129,766	26,766
	Total Other	4,137,533	4,121,246	4,449,050	4,617,103	5,236,949	619,846
	Contingencies	-	-	-	360,322	725,143	364,821
	Transfer to Schools-Operating & Textbook	15,948,374	14,910,415	15,187,560	17,056,643	18,553,165	1,496,522
	Transfer to LOSAP Fund	135,000	141,000	141,000	141,000	141,000	-
	Transfer to Countywide Debt Service	7,223,095	7,160,506	6,895,459	7,724,462	7,959,727	235,265
	Transfer to Debt Reserve	-	-	1,244,686	606,278	371,013	(235,265)
	Transfer to Community Corrections	82,846	57,327	62,986	69,131	141,967	72,836
	Transfer to Economic Development	376,112	-	-	-	-	-
	Transfer to Capital Projects Fund	90,487	1,878,200	2,116,047	269,667	1,374,418	1,104,751
	Total General Government	56,487,416	57,415,655	60,041,843	62,590,694	68,951,487	6,360,793
	Total General Government, less transfer	32,631,502	33,268,208	34,394,105	36,723,513	40,410,197	3,686,684
	TRANSFERS	23,855,914	24,147,448	25,647,738	25,867,181	28,541,290	2,674,109

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-01-003-0901-	41100	SALARIES & WAGES-REGULAR	113,560	87,457	97,605	125,838	139,268	13,431
0100-01-003-0901-	41001	BONUSES						-
0100-01-003-0901-	41200	SALARIES & WAGES-OVERTIME	28	-	2,626	6,000	4,000	(2,000)
0100-01-003-0901-	41300	PART-TIME SALARIES & WAGE	27,189	25,368	27,626	27,941	30,221	2,280
0100-01-003-0901-	41301	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-01-003-0901-	41041	COMP/OFFICERS OF ELECTION	30,874	48,283	59,243	83,290	83,290	-
0100-01-003-0901-	42100	FICA	11,224	8,999	10,271	12,223	13,272	1,049
0100-01-003-0901-	42210	RETIREMENT	13,683	12,725	14,052	18,788	22,896	4,108
0100-01-003-0901-	42300	HOSPITAL/MEDICAL PLANS	16,980	9,503	9,574	15,354	25,602	10,249
0100-01-003-0901-	42400	GROUP LIFE INSURANCE	1,232	1,146	1,261	1,686	1,866	180
0100-01-003-0901-	42500	DISABILITY INSURANCE	-	-	-	-	214	214
0100-01-003-0901-	42700	WORKER'S COMPENSATION	184	199	200	218	231	13
0100-01-003-0901-	43101	PROFESSIONAL SERVICES	4,600	10,158	8,850	11,000	11,000	-
0100-01-003-0901-	43310	REPAIRS AND MAINTENANCE	-	249	648	1,800	1,800	-
0100-01-003-0901-	43320	MAINTENANCE SVS CONTRACTS	9,900	4,710	6,450	7,000	7,000	-
0100-01-003-0901-	43600	ADVERTISING	500	1,389	541	1,000	1,000	-
0100-01-003-0901-	45210	POSTAL SERVICE	7,460	3,332	3,437	10,000	10,000	-
0100-01-003-0901-	45230	TELEPHONE	2,681	2,348	1,589	2,800	4,000	1,200
0100-01-003-0901-	45410	LEASE/RENT EQUIPMENT	3,770	3,356	4,965	8,500	8,500	-
0100-01-003-0901-	45420	LEASE/RENT OF BUILDING	800	1,200	800	800	800	-
0100-01-003-0901-	45510	MILEAGE	2,621	2,162	1,613	2,500	2,500	-
0100-01-003-0901-	45540	CONVENTION & EDUCATION	1,628	3,828	1,556	2,000	2,000	-
0100-01-003-0901-	45810	DUES AND MEMBERSHIPS	380	180	475	400	430	30
0100-01-003-0901-	46001	OFFICE SUPPLIES	4,441	7,778	2,914	6,000	6,500	500
0100-01-003-0901-	46002	FOOD SUPPLIES	301	35	-	100	100	-
0100-01-003-0901-	46014	OTHER OPERATING SUPPLIES	42	2,641	704	2,000	2,000	-
0100-01-003-0901-	46021	BALLOTS	11,751	18,477	4,310	16,000	16,000	-
0100-01-003-0901-	46024	DATA PROCESSING SUPPLIES	-	2,426	10,542	6,000	6,000	-
0100-01-003-0901-	48107	INFO TECHNOLOGY EQUIPMENT	-	4,304	44,386	5,000	5,000	-
			265,828	262,253	316,239	374,237	405,491	31,254

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
Registrar	General Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	FT	1	1	1	0
Registrar	Deputy Registrar	PT	0.5	0.5	0.5	0
			2.5	2.5	2.5	0

Circuit Court

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

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

Circuit Court								
Location Code	0902							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0902-	41100	SALARIES & WAGES-REGULAR	58,850	60,027	60,027	61,993	70,103	8,110
0100-02-010-0902-	41001	BONUSES	-	-	-	-	-	-
0100-02-010-0902-	41111	COMP. COMMISSION MEMBERS	-	-	-	-	-	-
0100-02-010-0902-	41302	COMP. JURORS AND WITNESSES	2,100	1,560	1,170	2,500	-	(2,500)
0100-02-010-0902-	42100	FICA	4,529	4,621	4,620	4,934	5,363	429
0100-02-010-0902-	42210	RETIREMENT	8,563	8,734	8,962	9,256	11,525	2,269
0100-02-010-0902-	42300	HOSPITAL/MEDICAL PLANS	-	-	-	5,000	15,249	10,249
0100-02-010-0902-	42400	GROUP LIFE INSURANCE	771	786	804	831	939	109
0100-02-010-0902-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-02-010-0902-	42700	WORKER'S COMPENSATION	184	199	200	222	63	(159)
0100-02-010-0902-	43101	PROFESSIONAL SERVICES	206	-	-	-	-	-
0100-02-010-0902-	43320	MAINTENANCE SVS CONTRACTS	1,009	1,145	842	1,150	1,150	-
0100-02-010-0902-	45210	POSTAGE	-	-	-	100	100	-
0100-02-010-0902-	45230	TELEPHONE	649	787	1,490	1,350	1,400	50
0100-02-010-0902-	45600	COUNTY CONTRIBUTIONS	40,604	42,371	38,483	42,400	44,100	1,700
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	5,000	7,500	7,500	7,500	7,500	-
0100-02-010-0902-	48102	FURNITURE & FIXTURES	12,352	-	-	6,000	6,000	-
			134,816	127,914	124,099	143,484	163,742	20,258

		FUNDED POSITIONS				
Department	Title	Status	FY 2020- 21	FY 2021- 22	FY 2022- 23	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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0903-	43101	PROFESSIONAL SERVICES	447	-	-	500	500	-
0100-02-010-0903-	43150	LEGAL SERVICES	35,031	21,158	18,485	30,000	20,000	(10,000)
0100-02-010-0903-	45210	POSTAL SERVICE	70	84	86	70	90	20
0100-02-010-0903-	45230	TELEPHONE	4,025	4,595	6,044	6,000	6,300	300
0100-02-010-0903-	45410	LEASE/RENT EQUIPMENT	8,924	11,576	10,147	10,500	11,000	500
0100-02-010-0903-	45540	CONVENTION & EDUCATION	2,857	710	595	2,500	2,500	-
0100-02-010-0903-	45810	DUES AND MEMBERSHIPS	200	200	200	200	200	-
0100-02-010-0903-	46001	OFFICE SUPPLIES	738	772	230	800	1,300	500
0100-02-010-0903-	46002	FOOD SUPPLIES	561	580	308	150	380	230
0100-02-010-0903-	46024	DATA PROCESSING SUPPLIES	745	458	375	500	500	-
0100-02-010-0903-	46012	BOOKS & SUBSCRIPTIONS	389	459	429	400	430	30
			53,988	40,592	36,899	51,620	43,200	(8,420)

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 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	182	30	1,318	200	500	300
0100-02-010-0904-	48102	FURNITURE & FIXTURES - REPL	200	250	-	800	1,100	300
0100-02-010-0904-	43320	MAINT SERVICE CONTRACTS				-	1,521	1,521
0100-02-010-0904-	48103	COMMUNICATION EQUIPMENT	-	49	1,186	400	-	(400)
			382	329	2,503	1,400	4,321	2,921
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								
Location Code	0906	DCJS MAY REQUIRE SPLITTING ACTIVITIES INTO 3 DEPTS [FEDERAL, STATE AND LOCAL]						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0906-	41100	SALARIES & WAGES-REGULAR	48,072	50,015	49,543	50,679	104,488	53,809
0100-02-010-0906-	41001	BONUSES					-	-
0100-02-010-0906-	41200	OVERTIME			122		-	-
0100-02-010-0906-	41300	PART-TIME WAGES	15,392	6,600	18,835	18,912	-	(18,912)
0100-02-010-0906-	42100	FICA	4,517	4,080	5,019	5,324	7,993	2,670
0100-02-010-0906-	42210	RETIREMENT	6,994	7,140	7,326	7,566	17,178	9,611
0100-02-010-0906-	42300	HOSPITAL/MEDICAL PLANS	7,711	8,424	9,070	10,354	21,904	11,550
0100-02-010-0906-	42400	GROUP LIFE INSURANCE	630	643	658	679	1,400	721
0100-02-010-0906-	42500	DISABILITY INSURANCE	-	-	-	-	193	193
0100-02-010-0906-	42700	WORKER'S COMPENSATION	87	94	94	104	94	(10)
0100-02-010-0906-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-02-010-0906-	43320	MAINTENANCE SERVICE CONTRACTS	500	409	321	500	186	(314)
0100-02-010-0906-	45210	POSTAL SERVICE	250	250	250	250	300	50
0100-02-010-0906-	45230	TELEPHONE	13	89	73	650	240	(410)
0100-02-010-0906-	45510	MILEAGE	283	161	-	982	327	(655)
0100-02-010-0906-	45540	CONVENTION & EDUCATION	1,236	349	825	3,077	1,200	(1,877)
0100-02-010-0906-	45810	DUES AND MEMBERSHIPS	100	150	250	250	-	(250)
0100-02-010-0906-	46001	OFFICE SUPPLIES	2,159	2,415	3,082	2,800	600	(2,200)
0100-02-010-0906-	46002	FOOD SUPPLIES	-	-	-	-	-	-
0100-02-010-0906-	46014	OTHER OPERATING SUPPLIES	1,402	9	-	1,400	360	(1,040)
0100-02-010-0906-	46042	OTHER SUPPLIES (GRANTS)	143	3,881	1,520	14,362	5,500	(8,862)
0100-02-010-0906-	48102	FURNITURE AND FIXTURES	-	-	-	-	-	-
0100-02-010-0906-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			89,489	84,709	96,989	117,889	161,963	44,074

		FUNDED POSITIONS				
Department	Title	Status	FY 2020- 21	FY 2021- 22	FY 2022- 23	Change
Victim Witness	Victim Witness Program Coordinator IV	FT	1	1	1	0
Victim Witness	Victim Witness Advocate	FT	0	0	1	1
			1	1	2	1

FY2023 Budget Notes: The FY2023 Victim Witness budget increased by \$44,074, and the entire increase is local support. The Victim Witness Coordinator was reclassified to a Coordinator IV and a part-time Victim Witness Specialist became a full-time Victim Witness Advocate for FY2023. A pay increase was approved for County employees and salary and benefit lines increased accordingly. This program is funded in part by a Department of Criminal Justice Services grant which is estimated to total \$101,434 in FY2023 (the same as in FY2022).

Law Library

Law Library								
Location Code	0905							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0905-	46012	BOOKS & SUBSCRIPTIONS	14,642	19,223	14,885	-	-	-
0100-02-010-0905-	46001	OFFICE SUPPLIES	-	-	-	-	-	-
			14,642	19,223	14,885	-	-	-
		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 FY2023 there is an anticipated increases to Riverside Regional Jail (\$440,815; 19.69%). The contribution to Crater Youth Care Commission is expected to decrease (\$8,741; 2.72%). The Riverside Regional Jail increase is driven by increases to the per diem rates and census changes. For FY2023, the Riverside Regional Jail per diem will increase to \$51.50 (from \$46).

Board and Care of Prisoners								
Location Code	0907							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-300-0907-	43840	RIVERSIDE REGIONAL JAIL	1,865,121	2,033,047	2,234,501	2,238,443	2,679,258	440,815
0100-03-300-0907-	43841	RESERVE DISTRIBUTION	269,429	-	-	-	-	-
0100-03-300-0907-	45230	TELEPHONE	1,353	1,296	1,215	1,400	1,400	-
0100-03-300-0907-	46002	PRISONER TRANSPORT & MEALS	-	648	148	500	500	-
0100-03-300-0907	46008	VEHICLE & EQUIP FUEL	-	(4)	101	160	160	-
0100-03-300-0907-	47002	CRATER YOUTH CARE COMM	255,139	287,280	331,140	338,825	330,084	(8,741)
			2,391,042	2,322,266	2,567,106	2,579,328	3,011,402	432,074

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-300-0908-	43310	REPAIRS AND MAINTENANCE	-	-	101	500	500	-
0100-03-300-0908-	44200	AUTOMOTIVE/MOTOR POOL	190	1,266	361	500	-	(500)
0100-03-300-0908-	46009	VEHICLE EQUIP & SUPPLIES				-	115	115
0100-03-300-0908-	45230	TELEPHONE	3,498	3,070	3,361	3,500	4,300	800
			3,688	4,336	3,823	4,500	4,915	415

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

VJCCCA								
Location Code	0909							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-03-300-0909-	41100	SALARIES & WAGES-REGULAR	50,381	54,464	54,464	55,187	61,390	6,203
0100-03-300-0909-	41001	BONUSES					-	-
0100-03-300-0909-	42100	FICA	3,450	3,872	3,865	4,222	4,696	475
0100-03-300-0909-	42210	RETIREMENT	7,192	7,775	7,978	8,239	10,092	1,853
0100-03-300-0909-	42300	HOSPITAL/MEDICAL PLANS	12,389	13,314	13,413	14,496	14,496	0
0100-03-300-0909-	42400	GROUP LIFE INSURANCE	648	700	716	740	823	83
0100-03-300-0909-	42500	DISABILITY INSURANCE	-	-	-	-	-	-
0100-03-300-0909-	42700	WORKER'S COMPENSATION	977	1,055	1,062	1,179	1,578	399
0100-03-300-0909-	43101	PROFESSIONAL SERVICES	-	-	-	-	-	-
0100-03-300-0909-	43170	OUTREACH DETENTION	-	-	234	800	800	-
0100-03-300-0909-	43176	INDIVIDUAL COUNSELING	-	-	-	-	-	-
0100-03-300-0909-	43310	REPAIRS & MAINTENANCE	-	-	-	-	-	-
0100-03-300-0909-	45210	POSTAGE	40	-	-	-	-	-
0100-03-300-0909-	45230	TELEPHONE	949	1,101	774	1,200	1,200	-
0100-03-300-0909-	45305	VEHICLE INSURANCE	426	239	239	260	260	-
0100-03-300-0909-	45420	LEASE/RENT OF BUILDING	-	-	-	-	-	-
0100-03-300-0909-	45541	TRAINING	47	247	-	250	250	-
0100-03-300-0909-	46001	OFFICE SUPPLIES	311	210	306	340	340	-
0100-03-300-0909-	46008	VEHICLE & EQUIP. FUEL	398	328	279	500	500	-
0100-03-300-0909-	48107	INFO TECH EQUIPMENT	-	-	-	-	-	-
			77,207	83,305	83,329	87,412	96,425	9,013

FUNDED POSITIONS						
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-111-0910-	45610	PAYMENT/STATE HEALTH DEPT	211,377	222,377	210,377	222,377	225,000	2,623
			211,377	222,377	210,377	222,377	225,000	2,623

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-05-112-0911-	45620	MHMR SERVICES BOARD	107,342	110,562	117,374	117,374	132,867	15,493
			107,342	110,562	117,374	117,374	132,867	15,493

Contributions to Colleges

The Contributions to Colleges function was created for FY16/17 to house contributions to local community colleges. Unfortunately, due to the anticipated financial impacts of COVID-19, contributions to Richard Bland and John Tyler Community colleges were eliminated for FY2021 and remain at \$0 levels for FY2022. For FY2023, these contributions were restored, but are reflected in the Economic Development Fund budget (see special revenue fund section of this document).

Contribution to Colleges								
Location Code	0912							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-06-206-0912-	45694	RICHARD BLAND COLLEGE	12,000	12,000	-	-	-	-
0100-06-206-0912-	45695	JOHN TYLER COMMUNITY COLLEGE	4,459	4,622	-	-	-	-
0100-06-206-0912-	45696	VIRGINIA STATE UNIVERSITY	-	-	-	-	-	-
			16,459	16,622	-	-	-	-

Regional Library

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

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

Regional Library								
Location Code	0913							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-07-213-0913-	45600	COUNTY CONTRIBUTIONS	598,146	604,127	604,127	604,127	645,631	41,504
			598,146	604,127	604,127	604,127	645,631	41,504

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-08-302-0914-	45600	COUNTY CONTRIBUTIONS	20,000	21,000	21,000	21,000	22,000	1,000
			20,000	21,000	21,000	21,000	22,000	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.

RC&D								
Location Code	0915							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 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. For FY2023, a \$3,000 local stipend paid to a part-time 4-H Camp Counselor was moved from the County Administration budget to this budget to more accurately reflect the nature of the supplement.

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

Cooperative Extension Program								
Location Code	0916							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-08-302-0916-	41100	SALARIES & WAGES-REGULAR	57,667	58,411	59,392	64,000	65,000	1,000
0100-08-302-0916-	41300	PART-TIME SALARIES & WAGE	3,906	3,929	793	10,000	5,000	(5,000)
0100-08-302-0916-	42100	FICA	299	301	61	765	383	(382)
0100-08-302-0916-	42700	WORKER'S COMPENSATION	21	26	35	40	45	5
0100-08-302-0916-	45210	POSTAL SERVICE	323	225	338	420	420	-
0100-08-302-0916-	45230	TELEPHONE	2,512	2,259	2,486	2,600	3,000	400
0100-08-302-0916-	45600	CONTRIBUTIONS (4-H)	-	-	-	-	3,000	3,000
0100-08-302-0916-	45810	DUES AND MEMBERSHIPS	370	380	410	450	450	-
0100-08-302-0916-	46001	OFFICE SUPPLIES	1,665	401	178	2,100	2,100	-
0100-08-302-0916-	46012	BOOKS & SUBSCRIPTIONS	296	593	-	350	350	-
0100-08-302-0916-	46014	OTHER OPERATING SUPPLIES	332	(156)	-	1,250	1,250	-
0100-08-302-0916-	48101	MACHINERY & EQUIPMENT REPLA	7,557	-	-	-	-	-
0100-08-302-0916-	48201	MACHINERY & EQUIPMENT ADDITI	2,051	-	-	-	-	-
			77,001	66,367	63,692	81,975	80,998	(977)

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-09-401-0917	42100	FICA	-	-	-	-	-	-
0100-09-401-0917-	42600	UNEMPLOYMENT INSURANCE	25,185	34,938	11,447	20,000	20,000	-
0100-09-401-0917-	42700	WORKER'S COMPENSATION	-	-	4,810	-	-	-
0100-09-401-0917-	42904	EMPLOYEE ASSISTANCE PROGRA	-	-	-	-	-	-
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	83	109	495	2,500	-	(2,500)
0100-09-401-0917-	45210	POSTAL SERVICES	(18,374)	9,737	985	-	-	-
0100-09-401-0917-	45230	TELEPHONE	6,233	5,262	6,453	5,500	6,400	900
0100-09-401-0917-	45305	MOTOR VEHICLE INSURANCE	1,564	1,521	1,282	1,700	1,700	-
0100-09-401-0917-	45307	PUBLIC OFFICIAL LIAB.INS	9,254	5,846	5,875	6,000	6,000	-
0100-09-401-0917-	45311	UMBRELLA POLICY	22,574	41,995	31,071	32,000	32,000	-
0100-09-401-0917-	45350	FINE OR VIOLATION	-	13,047	-	-	-	-
0100-09-401-0917-	45543	TUITION/REIMBURSEMENT	2,708	3,259	4,897	7,500	7,500	-
0100-09-401-0917-	45541	COUNTY-WIDE TRAINING	-	-	-	5,000	5,000	-
0100-09-401-0917-	45606	HURRICANE IRENE	-	-	-	-	-	-
0100-09-401-0917-	46008	FUEL	1,175	979	939	-	-	-
0100-09-401-0917-	46009	VEHICLE EQUIP SUPPLIES	-	-	-	-	100	100
0100-09-401-0917-	46075	WELLNESS ACTIVITIES	1,628	510	1,270	5,000	5,000	-
0100-09-401-0917-	48107	REPLACE INFO TECH EQUIP	-	-	-	-	-	-
0100-09-401-0917-	48265	PROPERTY ACQUISITION	-	-	-	-	-	-
0100-09-401-0917-	49126	TRANSFER FOR BUREN PRINCIPAL	7,687	6,180	4,658	3,121	1,569	(1,552)
0100-09-401-0917-	49150	TRANS.TO SCHOOL (FORMULA)	15,948,374	14,910,415	15,187,560	17,056,643	18,553,165	1,496,522
0100-09-401-0917-	49152	TRANS TO SCHOOL TEXTBOOKS	-	-	-	-	-	-
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS -						
0100-09-401-0917-	49172	FIRE APPARATUS (\$0.02) - \$74-4	90,487	1,878,200	2,116,047	86,129	223,525	137,396
0100-09-401-0917-	49172	TRANS. TO CAP. PROJECTS -						
0100-09-401-0917-	49172	FIRE EMS EQUIP (\$0.01) - \$74-6				183,538	263,802	80,264
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-	49173	TRANS. TO DEBT SERVICE	7,223,095	7,160,506	6,895,459	7,724,462	7,959,727	235,265
0100-09-401-0917-	49174	TRANS. TO ECON. DEV.	376,112	-	-	-	-	-
0100-09-401-0917-	49176	TRANS. TO LOSAP FUND	135,000	141,000	141,000	141,000	141,000	-
0100-09-401-0917-	49179	TRANS. TO COMM CORR	82,846	57,327	62,986	69,131	141,967	72,836
0100-09-401-0917-	49186	TRANS. TO DEBT RESERVE	-	-	1,244,686	606,278	371,013	(235,265)
0100-09-401-0917-	49199	CONTINGENCIES	-	-	-	360,322	725,143	364,821
			23,915,629	24,270,830	25,723,802	26,320,224	29,356,102	3,035,878

FY2023 Budget Notes: Other Functions and Transfers is increasing by \$3,035,878 for FY2023. The largest increases are:

- Increase in Transfer to School Operations & Textbooks - \$1,496,522
- Increase of \$1,104,751 in Transfers to Capital Project Fund – \$450,000 for County & Public Safety Vehicles; \$437,091 for School Buses; \$137,396 for Fire Apparatus per County Ordinance 74-4; \$80,264 for Fire/EMS Equipment per County Ordinance 76-4
- Increase of \$72,836 in General Fund transfer to Riverside Criminal Justice Agency (RCJA)
- Increase in General Fund Contingency of \$364,821

The General Fund contingency is \$725,143 for FY2023 and represents 1.05% of the adopted General Fund budget.

Farmers Market

Prince George operates a producer-grower farmers market. We are dedicated to building a sustainable, regional foodshed and to educating people about the benefits of sustainable agriculture. Our Farmers Market emphasizes the direct connection between local food choices and the quality and health of our environment and daily lives. We support farmers/growers who cultivate the land using sustainable agricultural practices or raise livestock using humane and sustainable practices. By providing these farmers/growers with direct markets for their products, Prince George helps sustain the regional farm economy and helps ensure the future of farming in our area. The Rules & Procedures and Product Guidelines are used to ensure the integrity of all products sold at the Farmers Market. More information can be found on the Market website at <https://www.princegeorgecountyva.gov/farmersmarket/index.php> or by contacting Corrie Hurt, Market Manager, at 804-722-8669 or email farmersmarket@princegeorgecountyva.gov. The FY2023 budget will increase by \$4,900, but this increase is entirely offset by projected increases in revenues.

Farmers Market								
Location Code	0918							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-09-401-0918	41300	FARMERS MARKET WAGES	6,000	6,000	7,715	6,000	6,000	-
0100-09-401-0918	42100	FARMERS MARKET FICA	459	459	547	459	459	-
0100-09-401-0918	45607	FARMERS MARKET	6,281	2,423	3,823	2,500	7,500	5,000
0100-09-401-0918	43600	ADVERTISING	635	-	2,476	2,500	2,500	-
0100-09-401-0918	45609	FARMERS MARKET SNAP	-	-	-	-	-	-
0100-09-401-0918	46001	OFFICE SUPPLIES	-	-	30	100	100	-
0100-09-401-0918	46002	FOOD SUPPLIES	-	-	-	100	-	(100)
0100-09-401-0918	46042	OTHER GRANT SUPPLIES	35	-	-	-	-	-
			13,411	8,882	14,592	11,659	16,559	4,900

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 FY2023), and the estimated remaining \$26,766 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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase / (Decrease)
0100-02-010-0920-	41100	DRUG COURT SALARIES & WAGES	-	-	19,350	60,750	63,519	2,769
0100-02-010-0920-	41001	DRUG COURT BONUSES	-	-	-	-	-	-
0100-02-010-0920-	41200	DRUG COURT OVERTIME	-	-	-	10,000	19,661	9,661
0100-02-010-0920-	41300	DRUG COURT PART TIME WAGES	-	-	3,213	-	-	-
0100-02-010-0920-	42100	DRUG COURT FICA	-	-	1,708	5,412	6,363	951
0100-02-010-0920-	42210	DRUG COURT RETIREMENT	-	-	2,523	9,070	10,443	1,373
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	814	851	37
0100-02-010-0920-	42500	DRUG COURT DISABILITY INSURANCE	-	-	63	321	-	(321)
0100-02-010-0920-	42700	DRUG COURT WORKERS COMP INSURAN	-	-	-	1,482	562	(919)
0100-02-010-0920-	43101	LOCAL DRUG CT PROFESS SVCS	-	-	-	-	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	-	-	-	-	200	200
0100-02-010-0920-	46004	LOCAL DRUG CT MED DRUG TESTS	-	-	-	-	6,500	6,500
0100-02-010-0920-	46014	DRUG COURT OPERATING SUPPLIES	-	-	585	3,600	6,000	2,400
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	103,000	129,766	26,766
MOVED FROM COMMUNITY CORRECTIONS FUND DURING FY2021 - MANAGED BY COURT SYSTEM								

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Local Drug Court	Drug Court Coordinator	FT	0	1	1	0
			0	1	1	0

FY2023 Budget Notes: The Drug Court program budget will increase by \$26,766 for FY2023. This increase is driven by increases needed to adequately support the program and diminish reliance on financial support from Riverside Criminal Justice Agency (RCJA). A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience, and salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. Wages have been 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 FY22/23 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.

FUNDS DESCRIBED IN THIS SECTION

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

COMMUNITY CORRECTIONS – RIVERSIDE CRIMINAL JUSTICE AGENCY

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

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

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

Community Corrections – Riverside Criminal Justice Agency (Continued)

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

Cost Savings by Locality for FY20/21 (Most Recently Completed Fiscal Year)

The Agency's total budget for FY 20/21 was \$1,082,693.00 and actual FY20/21 Expenditures were \$1,014,046.50. State grants collections totaled \$691,777. Other revenue collections were comprised of supervision fees from offenders at \$17,896; home electronic monitoring fees of \$21,963. Participating localities made contributions totaling \$153,624 determined on a prorated basis by program utilization. Locality contributions were Hopewell at 54% (\$82,957); Prince George at 41% (\$62,986); and Surry at 5% (\$7,681). Riverside Criminal Justice Agency Fund Balance of \$92,486 was used to defray an increase to localities in their contributions.

Explanation of Cost SavingsFY 20/21

Total Budgeted Expenditures: \$1,082,693
 Total Actual Expenditures: \$1,014,046.50
 Local Contribution: \$153,624 (use of Community Corrections Fund Balance \$92,486)
 Total Actual Revenues: \$921,560 (net of fund balance use)

Ratio of Local Financial Contribution

Hopewell	54%	\$ 82,957
Prince George	46%	\$ 62,986
Surry	5%	\$ 7,681
Total		\$153,624

FY 20/21 Placement Information

Probation:	270	Average Length of Supervision:	230 days
Pretrial:	461	Average Length of Supervision:	148 days
Total:	731	Total Number of Supervision Days:	378 days

Average cost of pretrial/probation supervision = \$ 4.00 per day RCJA

FY20/21 daily cost of incarceration in RRJ = \$46.00 per day RRJ

Probation:	270 (placements) x 230 (average length of supervision) x \$4.00 RCJA cost = \$248,400
	x \$46.00 RRJ cost = \$2,856,600
Pretrial:	461 (placements) x 148 (average length of supervision) x \$4.00 RCJA cost = \$272,912
	x \$46.00 RRJ cost = \$3,138,488

Community Corrections – Riverside Criminal Justice Agency (Continued)

Placement Comparison to Incarceration

<u>Probation:</u>	(based on 10-day jail sentence)
Hopewell	111 cases x \$46 per day x 10-day jail sentence = \$51,060
Prince George	141 cases x \$46 per day x 10-day jail sentence = \$64,860
Surry	18 cases x \$46 per day x 10-day jail sentence = \$8,280
Total:	270 cases x \$46 per day x 10-day jail sentence = \$124,200

<u>Pretrial:</u>	(based on average length of supervision)
Hopewell	232 cases x \$46 per day x 148 days ALOS = \$1,579,456
Prince George	210 cases x \$46 per day x 148 days ALOS = \$1,429,680
Surry	19 cases x \$46 per day x 148 days ALOS = \$129,352
Total:	461 cases x \$46 per day x 148 days ALOS = \$3,138,488

Total Cost of Incarceration: \$3,262,688 Total of Local Contribution: \$153,624

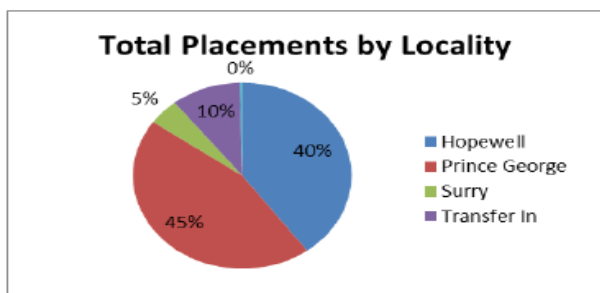
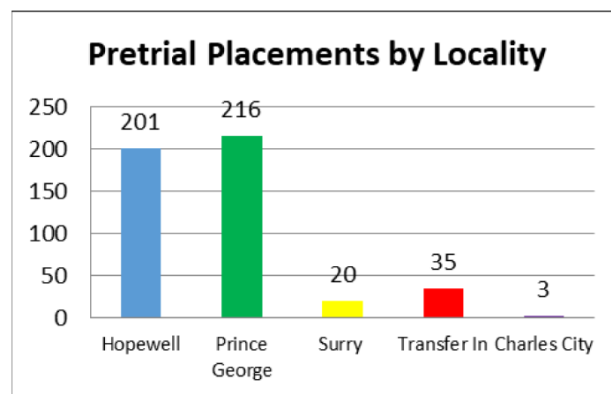
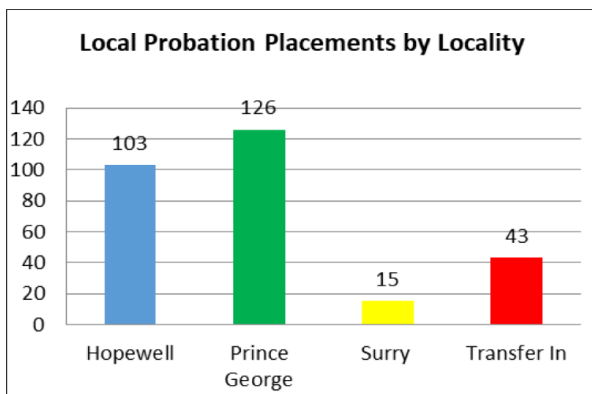
Additional Cost of Incarceration (w/o RCJA):

Hopewell	\$1,630,516
Prince George	\$1,494,540
Surry	\$137,632

RCJA Savings:

Hopewell	\$1,547,559
Prince George	\$1,431,554
Surry	\$129,951
Total	\$3,109,064

Community Corrections (RCJA) Statistics



Drug and Alcohol Testing

Drug and alcohol testing and monitoring is a major component to 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. Over 2,800 drug tests were performed during 2021 and almost 1,500 alcohol tests were performed as well.

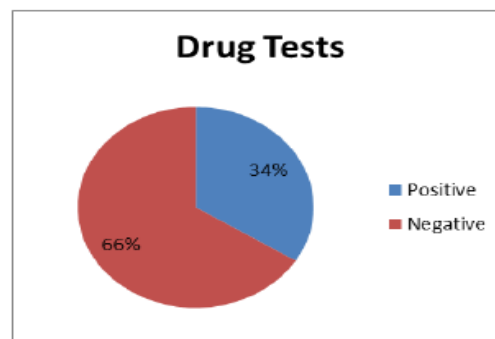
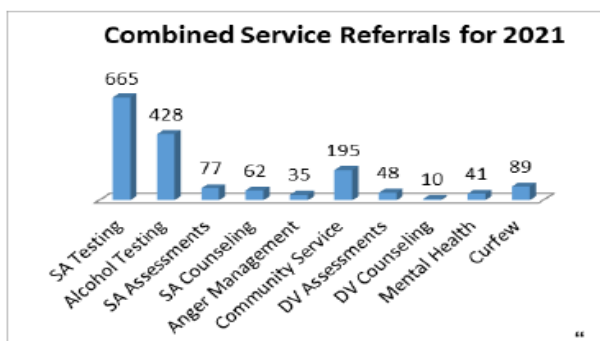
Offender/Defendant Demographics

Statistics are also maintained on the demographics of the individuals with whom we work.

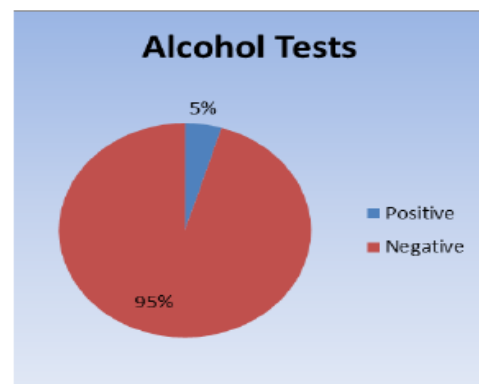
➤ Average Age:	34
➤ Gender:	
Male	73%
Female	27%
➤ Race:	
White	46%
African American	51%
Other	3%
➤ Employment:	
Employed	50%
Unemployed	50%

Annual Service Referrals

In working with our offender and defendant populations, the Local Probation and Pretrial Services Staff make numerous types of referrals each year. For defendants placed on pretrial supervision, treatment and services are totally voluntary unless ordered as a condition of bond by a judicial officer.



➤ Total Drug Tests	2,851
Positive	967
Negative	1,884



➤ Total Alcohol Tests	1,467
Positive	69
Negative	1,398

Community Corrections – Riverside Criminal Justice Agency (Continued)

Revenues:

FUND 217 - COMMUNITY CORRECTIONS							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-10-506-8113-00000-000-000-000-316302-	RCC- ELECTRONIC MONITOR	11,564	19,857	21,963	21,000	-	(21,000)
0217-10-506-8113-00000-000-000-000-316304-	SUPERVISION FEES CORR	26,786	24,890	17,896	15,000	18,000	3,000
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		38,350	51,111	39,859	36,000	18,000	(18,000)
0217-10-508-8114-00000-000-000-000-319205-	RCC-LOCALITY FEES	125,217	79,166	90,638	84,493	141,968	57,475
0217-10-508-8114-00000-000-000-000-319209-	VIDEO ARRAIGNMENT LOCAL	59	-	-	-	-	-
0217-10-508-8114-00000-000-000-000-319210-	DRUG COURT	18,304	10,720	3,865	-	-	-
RECOVERED COSTS		143,580	89,886	94,503	84,493	141,968	57,475
0217-20-601-8203-00000-000-000-000-326210-	COMM CORR PRETRIAL STATE	672,482	691,777	688,735	691,777	721,437	29,660
0217-20-601-8203-00000-000-000-000-326211-	COMMUNITY CORRECTIONS	-	-	-	-	-	-
0217-20-601-8203-00000-000-000-000-326212-	VA DRUG COURT GRANT	89,444	87,703	35,477	-	-	-
STATE CATEGORICAL AID		761,925	779,480	724,212	691,777	721,437	29,660
0217-90-901-8207-00000-000-000-000-399999-	FUND BALANCE	-	-	-	179,218	90,000	(89,218)
0217-90-901-8207-00000-000-000-000-399100-	TRANSFER FR GEN FUND	82,846	57,327	62,986	69,131	141,967	72,836
TOTAL: ALL NON-REVENUE SOURCES		82,846	57,327	62,986	248,349	231,967	(16,382)
TOTAL COMMUNITY CORRECTIONS		1,026,701	977,805	921,560	1,060,619	1,113,372	52,753

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Community Corrections (Fund 0217):							
2179	Comm. Corr./Probation	329,516	348,811	345,980	398,667	400,250	1,583
2171	Home Electronic Monitoring	9,771	16,084	25,626	21,000	-	(21,000)
2172	Video Arraignment	1,330	-	-	-	-	-
2174	Pretrial Program	342,966	342,966	342,754	293,110	321,187	28,077
2176	Drug Court	94,085	93,020	46,740	-	-	-
2178	Comm. Corrections- Local	223,642	238,748	252,946	347,842	391,935	44,093
	Total Community Corrections	1,001,310	1,039,629	1,014,047	1,060,619	1,113,372	52,753

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 FY22/23 are expected to be \$53,753 more than the FY21/22 budget. This increase will be primarily received from participating localities, Prince George, Hopewell and Surry (\$130,311 increase). Fund balance of \$90,000 will be used in FY2023 to provide participating localities a one-time reduction in contributions; and this is \$89,218 less than planned fund balance use in FY2022. One vacant Pretrial Officer position was eliminated for FY2023 to offset increases to served localities.

A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. RCJA state-supported employees received the higher of a state-supported 5% pay increase or the County non-public safety step placement increase in accordance with General Assembly requirements.

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

Community Corrections:

Community Corrections								
Location Code	2179							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2179-	41100	SAL & WAGE	240,197	248,075	248,075	285,000	269,435	(15,565)
0217-03-300-2179-	41200	PART-TIME SAL	-	-	-	-	-	-
0217-03-300-2179-	41300	OVERTIME	-	-	-	-	-	-
0217-03-300-2179-	42100	FICA	18,151	18,651	18,651	21,803	20,640	(1,163)
0217-03-300-2179-	42210	RETIREMENT	31,856	33,656	33,676	42,551	44,356	1,806
0217-03-300-2179-	42300	HOSPITAL/MEDICAL PLANS	30,002	37,061	34,616	35,000	54,653	19,653
0217-03-300-2179-	42400	GROUP LIFE INSURANCE	2,882	2,918	2,918	3,819	3,211	(608)
0217-03-300-2179-	42500	DISABILITY INSURANCE	-	-	-	600	552	(48)
0217-03-300-2179-	42700	WORKER'S COMPENSATION	800	800	800	800	800	-
0217-03-300-2179-	43101	PROFESSIONAL SERVICES	3,295	3,295	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	1,160	1,060	288	2,139	2,139	-
0217-03-300-2179-	46024	DATA PROCESSING SUPPLIES	1,173	3,295	3,478	3,478	986	(2,492)
			329,516	348,811	345,980	398,667	400,250	1,583

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Community Corrections	Director of Community Corrections	FT	1	1	1	0
Community Corrections	Manager IV, Corrections Program Management	FT	1	1	1	0
Community Corrections	Probation Officer	FT	4	4	4	0
Community Corrections	Administrative Support Specialist II	FT	1	1	1	0
			7	7	7	0

Community Corrections – Riverside Criminal Justice Agency (Continued)

Home Electronic Monitoring (Eliminated for FY2023):

Home Electronic Monitoring								
Location Code	2171							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2171-	43101	PROFESSIONAL SERVICES	9,771	16,084	25,626	21,000	-	(21,000)
			9,771	16,084	25,626	21,000	-	(21,000)

Video Arraignment (Eliminated):

Video Arraignment								
Location Code	2172							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2172-	43101	PROFESSIONAL SERVICES	1,330	-	-	-	-	-
0217-03-300-2172-	46014	OPERATING SUPPLIES	-	-	-	-	-	-
			1,330	-	-	-	-	-

Pretrial:

Pretrial								
Location Code	2174							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2174-	41100	PRETRIAL SAL & WAGE	261,931	258,501	258,501	215,000	204,299	(10,701)
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	19,049	16,448	15,629	(819)
0217-03-300-2174-	42210	PRETRIAL RETIREMENT-VR	30,118	30,118	30,118	32,100	33,587	1,488
0217-03-300-2174-	42300	PRETRIAL HOSPITAL/MEDI	23,952	25,112	23,932	17,362	43,893	26,531
0217-03-300-2174-	42400	PRETRIAL GROUP LIFE IN	2,726	2,726	2,726	2,881	2,431	(450)
0217-03-300-2174-	42500	PRETRIAL DISABILITY INSURANCE	600	600	600	300	828	528
0217-03-300-2174-	42700	WORKER'S COMP	-	-	-	-	-	-
0217-03-300-2174-	43101	PRETRIAL PROF SRVC	3,430	3,430	3,440	3,440	3,440	-
0217-03-300-2174-	43320	PRETRIAL MAINT SVC CONTRACTS	-	-	-	-	11,500	11,500
0217-03-300-2174-	45540	CONVENTION & EDUCATION	-	-	-	-	-	-
0217-03-300-2174-	45541	PRETRIAL TRAINING	1,160	-	1,316	2,140	2,140	-
0217-03-300-2174-	46024	PRETRIAL DATA PROCESSING	-	3,430	3,072	3,440	3,440	-
			342,966	342,966	342,754	293,110	321,187	28,077

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Community Corrections - Pretrial	Pretrial Investigator	FT	1	1	1	0
Community Corrections - Pretrial	Pretrial Officer	FT	3	3	2	-1
Community Corrections - Pretrial	Office Manager	FT	1	1	1	0
			5	5	4	-1

Community Corrections – Riverside Criminal Justice Agency (Continued)

Drug Court (Moved to General Fund for FY2022):

Drug Court								
Location Code	2176							
MOVED TO GENERAL FUND FOR FY2022								
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2176-	41100	DRUG COURT SALARIES	36,969	52,162	22,547	-	-	-
0217-03-300-2176-	41200	DRUG COURT OVERTIME	14,893	7,410	2,605	-	-	-
0217-03-300-2176-	41300	DRUG COURT PART-TIME WAGES	-	-	65	-	-	-
0217-03-300-2176-	42100	DRUG COURT FICA	3,782	4,316	1,889	-	-	-
0217-03-300-2176-	42210	DRUG COURT RETIREMENT-VR	4,558	6,982	3,284	-	-	-
0217-03-300-2176-	42300	DRUG COURT HOSPITAL/MEDI	7,528	11,170	4,091	-	-	-
0217-03-300-2176-	42400	DRUG COURT GROUP LIFE IN	410	629	295	-	-	-
0217-03-300-2176-	42500	DRUG COURT DISABILITY INSURANCE	185	-	116	-	-	-
0217-03-300-2176-	42700	DRUG COURT WORKER'S COMP	550	578	585	-	-	-
0217-03-300-2176-	43101	DRUG COURT PROF SRVC	13,415	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	521	757	222	-	-	-
0217-03-300-2176-	46002	DRUG COURT FOOD SUPPLIES	592	398	-	-	-	-
0217-03-300-2176-	46004	DRUG COURT DRUG SUPPLIES	10,533	5,928	9,000	-	-	-
0217-03-300-2176-	46012	DRUG COURT BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-
0217-03-300-2176-	46014	DRUG COURT OTHER OPERATING SUP	150	-	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	-	-	-	-	-	-
			94,085	93,020	46,740	-	-	-
THIS PROGRAM WAS MOVED TO THE GENERAL FUND FOR FY2022 - WILL BE MANAGED BY THE COURT SYSTEM - SEE DEPARTMENT 0920								

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

Community Corrections – Riverside Criminal Justice Agency (Continued)

Local Community Corrections:

Community Corrections Local								
Location Code 2178								
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0217-03-300-2178-	41100	LOCAL COMM CORR SAL & WAGE	38,077	72,457	45,561	130,790	170,390	39,600
0217-03-300-2178-	41001	LOCAL COMM CORR BONUSES						-
0217-03-300-2178-	41200	LOCAL COMM CORR OVERTIME	-	-	45	-		-
0217-03-300-2178-	41300	LOCAL COMM PART-TIME SALARIES	10,460	1,502	41,650	-	35,830	35,830
0217-03-300-2178-	41400	LOCAL COMM CAREER DEVELOPMENT	-	-	-	-		-
0217-03-300-2178-	42100	LOCAL COMM CORR FICA	3,398	7,859	3,680	10,006	15,776	5,770
0217-03-300-2178-	42210	LOCAL COMM CORR RETIREMENT-VRS	12,319	12,357	1,968	18,396	28,012	9,616
0217-03-300-2178-	42300	LOCAL COMM CORR HOSPITAL/MEDIC	29,920	13,897	24,121	75,443	32,610	(42,833)
0217-03-300-2178-	42400	LOCAL COMM CORR GROUP LIFE INS	1,082	1,561	258	1,651	2,028	377
0217-03-300-2178-	42500	LOCAL COMM CORR DISABILITY INS	555	248	685	1,968	-	(1,968)
0217-03-300-2178-	42700	LOCAL COMM CORR WORKER'S COMPE	4,049	4,227	4,538	4,538	4,600	62
0217-03-300-2178-	43101	LOCAL COMM CORR PROF SRVC	25,480	24,475	4,633	25,000	18,519	(6,481)
0217-03-300-2178-	43320	LOCAL COMM CORR MAINTENANCE SV	164	566	145	600	600	-
0217-03-300-2178-	43500	LOCAL COMM CORR PRNTND BINDING	911	513	503	500	500	-
0217-03-300-2178-	43600	LOCAL COMM CORR ADVERTISING	-	-	-	-		-
0217-03-300-2178-	43831	LOCAL COMM CORR TUITION/CCJB	1,759	331	264	1,000	1,000	-
0217-03-300-2178-	44200	LOCAL COMM CORR AUTOMOTIVE/MOT	317	1,148	210	300	300	-
0217-03-300-2178-	45109	LOCAL COMM CORR E- RCC	10,470	8,965	7,523	10,000	10,000	-
0217-03-300-2178-	45210	LOCAL COMM CORR POSTAL SERVICE	-	935	990	1,000	1,000	-
0217-03-300-2178-	45230	LOCAL COMM CORR TELEPHONE	7,006	7,388	7,070	7,000	8,000	1,000
0217-03-300-2178-	45231	LOCAL COMM CORR PAGERS	-	-	-	-		-
0217-03-300-2178-	45234	LOCAL COMM CORR CABLE					1,320	1,320
0217-03-300-2178-	45305	LOCAL COMM CORR VEHICLE INSURA	852	666	666	670	670	-
0217-03-300-2178-	45410	LOCAL COMM CORR LEASE/RENT EQU	2,889	2,961	2,960	2,940	2,940	-
0217-03-300-2178-	45420	LOCAL COMM CORR LEASE/RENT OF	29,400	29,400	29,400	29,400	29,400	-
0217-03-300-2178-	45510	LOCAL COMM CORR MILEAGE	-	-	-	-		-
0217-03-300-2178-	45530	LOCAL COMM SUBS & LODGING	395	412	-	200	1,000	800
0217-03-300-2178-	45540	LOCAL COMM CORR CONVENTION & E	424	-	-	-		-
0217-03-300-2178-	46001	LOCAL COMM CORR OFFICE SUPPLIE	4,919	4,206	3,723	4,400	4,400	-
0217-03-300-2178-	46002	COMM CORRECTS FOOD SUPPLIES	1,557	1,391	-	200	200	-
0217-03-300-2178-	46004	LOCAL COMM CORR MEDICAL & LABO	18,532	27,210	17,862	20,000	20,000	-
0217-03-300-2178-	46008	LOCAL COMM CORR VEHICLE & EQUI	5,701	993	1,280	1,000	2,000	1,000
0217-03-300-2178-	46014	LOCAL COMM CORR OTHER OPERATIN	-	150	452	840	840	-
0217-03-300-2178-	46024	LOCAL COMM DATA PROCESSING	-	-	660	-	-	-
0217-03-300-2178-	48105	LOCAL COMM MOTOR VEHICLES	-	-	-	-	-	-
0217-03-300-2178-	48101	LOCAL COMM MACHINERY & EQUIP	-	12,930	20,861	-	-	-
0217-03-300-2178-	48102	LOCAL COMM FURNITURE/FIXTURES	13,004	-	31,236	-	-	-
			223,642	238,748	252,946	347,842	391,935	44,093

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

Strategic Initiative – Bolster Economic Well-Being				
Goal: Offer pretrial services as a cost-effective means of reducing jail overcrowding.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Provide pretrial investigations on defendants to assist in bond decisions for release from custody.	639	672	500	500
Measure 2: Provide pretrial supervision for defendants released from custody while pending trial.	455	507	400	400

Strategic Initiative - Bolster Economic Well-Being				
Goal: Offer local probation supervision as a cost-effective means of diverting offenders from incarceration.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Provide supervision for local offenders for the purpose of rehabilitation and restitution in lieu of incarceration.	313	302	300	300
Measure 2: Provide service referrals as ordered by the courts and/or in response to risk assessments in lieu of incarceration.	538	521	500	500
Measure 3: Facilitate Litter Reduction Program (LRP) offering litter pickup by offenders at no cost to Prince George residents. (measured in number of LRP referrals)	N/A	64	60	75

Strategic Initiative – Practice Good Governance				
Goal: Ensure court-ordered compliance; promote public safety.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Successful completion rate of pretrial defendants.	63%	65%	75%	75%
Measure 2: Successful completion rate of local probation offenders.	61%	60%	75%	75%
Measure 3: Complete case plans on high-risk offenders in response to criminogenic needs.	N/A	8	25	30

Strategic Initiative – Practice Good Governance				
Goal: Develop and retain a high-performing, quality community corrections workforce.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Staff meeting DCJS/County training requirements.	N/A	N/A	100%	100%
Measure 2: Staff turnover 2 employees or less.	4	2	<2	<2
Measure 3: Staff completing performance evaluation goals.	N/A	N/A	100%	100%

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	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-10-506-8113-00000-000-000-000-316881-	SPACE-ADULT BASIC ED	31,751	31,751	31,880	32,295	32,295	-
0218-10-506-8113-00000-000-000-000-316882-	WORKPLACE	121,798	69,084	34,586	144,000	144,000	-
0218-10-506-8113-00000-000-000-000-316883-	CONTRACT FEES/ADMIN	6,765	5,393	3,750	223,000	210,993	(12,007)
CHARGES FOR SERVICES		160,314	106,228	70,216	399,295	387,288	(12,007)
0218-20-601-8203-00000-000-000-000-324090-	REGIONAL COORDINATOR	89,679	89,679	77,478	77,478	77,478	-
0218-20-601-8203-00000-000-000-000-324091-	REGIONAL SPECIALIST	-	-	-	-	-	-
0218-20-601-8203-00000-000-000-000-324092-	REG GENERAL ADULT EDUCAT	37,139	37,151	36,138	36,138	36,138	-
0218-20-601-8203-00000-000-000-000-324093-	RACE TO GED	75,171	75,174	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)	49,960	49,843	50,000	50,000	35,000	(15,000)
0218-30-601-0000-00000-000-000-000-333801-	SPACE- ADULT BASIC ED-FED	294,833	320,867	369,872	354,496	366,103	11,607
OTHER CATEGORICAL AID		546,782	572,713	606,196	590,820	587,427	(3,393)
TOTAL ADULT EDUCATION		707,096	678,941	676,411	990,115	974,715	(15,400)

Expenditures:

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Adult Education (Fund 0218):							
2180	General Adult Education	117,397	119,332	121,644	159,046	159,046	-
2182	General Adult Education	37,139	39,436	35,727	51,000	51,000	-
2183	Space-Adult Education	322,672	366,249	389,313	468,469	468,469	-
2184	RACE to GED	62,465	54,817	57,979	96,200	96,200	-
2185	Workplace	112,262	64,288	32,216	165,000	165,000	-
2187	Plugged in Virginia Grant (PIVA)	46,059	36,605	43,513	50,400	35,000	(15,400)
	Total Adult Education	697,994	680,726	680,393	990,115	974,715	(15,400)

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	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2180-	41102	REG PROG MGR COORDINATOR	83,158	85,653	87,253	95,000	95,000	-
0218-06-201-2180-	41103	REG PROG MGR CLERICAL	-	-	-	-	-	-
0218-06-201-2180-	42100	REG PROG MGR FICA	6,127	6,326	6,470	12,000	12,000	-
0218-06-201-2180-	42210	REG PROG MGR RETIREMENT-VRS	13,039	13,430	14,235	20,000	20,000	-
0218-06-201-2180-	42300	REG PROG MGR HOSPITAL/MEDIC	7,210	7,947	7,863	12,000	12,000	-
0218-06-201-2180-	42400	REG PROG MGR GROUP LIFE INSU	1,089	1,122	1,148	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	998	1,028	1,036	2,000	2,000	-
0218-06-201-2180-	43311	REG PROG MGR CONTRACT FEES	5,775	3,826	3,639	14,046	14,046	-
0218-06-201-2180-	45420	REG PROG MGR LEASE/RENT	-	-	-	-	-	-
0218-06-201-2180-	45551	REG PROG MGR TRAVEL	-	-	-	-	-	-
			117,397	119,332	121,644	159,046	159,046	-

General Adult Education (2182):

Reg/Gen Adult								
Location Code	2182							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2182	41300	GEN ADULT ED PART-TIME SALARI	34,506	36,649	33,209	45,000	45,000	-
0218-06-201-2182	42100	GEN ADULT ED FICA	2,633	2,786	2,518	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	-	-	-	-	-	-
			37,139	39,436	35,727	51,000	51,000	-

Adult Education (Continued)

SPACE – Adult Education (2183):

Space Adult Ed								
Location Code		2183						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2183-	41100	SPACE AD ED SAL & WAGE	26,224	30,012	24,009	48,000	48,000	-
0218-06-201-2183-	41102	COORDINATOR	-	-	2,700	-	-	-
0218-06-201-2183-	41103	CLERICAL	43,493	45,912	45,912	53,000	53,000	-
0218-06-201-2183-	41300	SPACE AD ED PART-TIME SALARIE	138,273	145,847	191,122	200,000	200,000	-
0218-06-201-2183-	42100	SPACE AD EDFICA	15,805	16,806	20,041	24,000	24,000	-
0218-06-201-2183-	42210	SPACE RETIREMENT	6,820	7,199	7,631	14,569	14,569	-
0218-06-201-2183-	42220	SPACE RETIREMENT HYBRID	4,112	5,176	3,990	8,000	8,000	-
0218-06-201-2183-	42300	SPACE HOSPITAL/MEDICAL PLANS	7,210	7,947	7,863	12,000	12,000	-
0218-06-201-2183-	42400	GROUP LIFE INSURANCE	913	1,034	937	2,500	2,500	-
0218-06-201-2183-	42500	DISABILITY INSURANCE	71	80	57	300	300	-
0218-06-201-2183-	42600	SPACE AD ED UNEMPLOYMENT	13	4,257	3,409	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	837	947	846	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	5,434	4,515	3,767	7,000	7,000	-
0218-06-201-2183-	45420	LEASE/RENT OF BUILDING	21,338	24,693	23,084	33,000	33,000	-
0218-06-201-2183-	45551	TRAVEL - REGIONAL	4,468	6,059	345	7,000	7,000	-
0218-06-201-2183-	46051	SUPPLIES	37,563	55,664	43,499	41,000	41,000	-
			322,672	366,249	389,313	468,469	468,469	-

RACE to GED (2184):

RACE to GED								
Location Code		2184						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2184-	41100	RACE SAL & WAGE	8,741	3,001	12,505	20,000	20,000	-
0218-06-201-2184-	41300	RACE TO GED PART-TIME SALARIE	38,848	34,127	31,434	50,000	50,000	-
0218-06-201-2184-	42100	RACE TO GED FICA	3,638	2,834	3,336	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	1,371	471	1,995	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	115	39	161	1,000	1,000	-
0218-06-201-2184-	42500	RACE AD ED DISABILITY INS	24	7	29	1,200	1,200	-
0218-06-201-2184-	42700	RACE AD ED WORKER'S COMP	-	-	-	-	-	-
0218-06-201-2184-	42750	RETIREE HEALTH CARE CREDIT	105	36	145	1,000	1,000	-
0218-06-201-2184-	45551	RACE TRAVEL-REGIONAL	1,355	870	441	2,000	2,000	-
0218-06-201-2184-	46014	RACE TO GED OTHER OPERATING	8,270	13,431	7,934	9,000	9,000	-
			62,465	54,817	57,979	96,200	96,200	-

Adult Education (Continued)

Workplace (2185):

Workplace								
Location Code	2185							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2185-	41300	WORKPLACE PART-TIME SALARIE	104,285	59,719	29,927	145,000	145,000	-
0218-06-201-2185-	42100	WORKPLACE FICA	7,978	4,568	2,289	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	-
			112,262	64,288	32,216	165,000	165,000	-

Plugged in Virginia (PIVA) (2187):

PLUGGED IN VIRGINIA (PIVA)								
Location Code	2187							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0218-06-201-2186-	41100	SALARIES AND WAGES	-	-	-	4,000	-	(4,000)
0218-06-201-2186-	41300	PART-TIME WAGES	28,870	32,391	39,165	41,000	31,660	(9,340)
0218-06-201-2186-	42100	PIVA FICA	2,209	2,478	2,996	3,500	2,408	(1,092)
0218-06-201-2186-	45551	PIVA TRAVEL	-	804	114	900	86	(814)
0218-06-201-2186-	46001	PIVA OFFICE SUPPLIES	14,981	932	1,238	1,000	846	(154)
			46,059	36,605	43,513	50,400	35,000	(15,400)

ECONOMIC DEVELOPMENT

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

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

The Economic Development Fund is fully supported by Meals Tax Revenue. A transfer from the General Fund is made for Machinery & Tools Tax rebates as needed. A portion of Machinery & Tools Tax collections that come into the General Fund are transferred to and disbursed from the Economic Development Fund for this purpose. For FY2023, 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 FY22/23 budget are estimated at \$1,400,000 which is close to FY2021 collection levels. A new Hardee's restaurant located on Route 460 opened during FY2021, as well as a new Little Caesar's to-go restaurant located on Route 156. A new Wendy's restaurant on Route 156 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. The FY2023 Economic Development budget is \$184,089 more than the adopted FY2022 budget.

Revenues:

FUND 215 - ECONOMIC DEVELOPMENT							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0215-10-502-8108-00000-000-000-312111-	MEALS TAX	1,216,561	1,188,368	1,398,936.67	1,215,911	1,400,000	184,089
OTHER LOCAL TAXES		1,216,561	1,188,368	1,398,937	1,215,911	1,400,000	184,089
0215-20-601-8203-00000-000-000-326050-	GOVERNORS OPPORTUNITY FD	-	200,000	-	-	-	-
STATE CATEGORICAL AID		-	200,000	-	-	-	-
0215-90-901-8207-00000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
0215-90-901-8207-00000-000-000-399100-	TRANS.FR GEN FD/OPERATING	376,112	-	-	-	-	-
0215-90-901-8207-00000-000-000-399199	TRANS FR CAP PROJECTS	-	-	10,172	-	-	-
FUND BALANCE AND TRANSFERS		376,112	-	10,172	-	-	-
TOTAL ECONOMIC DEVELOPMENT		1,592,673	1,388,368	1,409,109	1,215,911	1,400,000	184,089

Economic Development (Continued)**Expenditures:**

Economic Development								
Location Code		2151						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0215-08-301-2151-	41100	ECON DEV SAL & WAGE	226,428	238,796	232,954	240,263	215,390	(24,873)
0215-08-301-2151-	41001	ECON DEV BONUSES					1,613	1,613
0215-08-301-2151-	41300	ECON DEV PART-TIME WAGES	10,064	4,433	-	-	-	-
0215-08-301-2151-	41301	ECON DEV COMPENSATION IDA MEMBERS	-	-	-	-	-	-
0215-08-301-2151-	42100	ECON DEV FICA	16,920	17,493	16,670	18,380	16,601	(1,779)
0215-08-301-2151-	42210	ECON DEV RETIREMENT-VRS	32,464	33,858	32,669	35,871	35,410	(461)
0215-08-301-2151-	42300	ECON DEV HOSPITAL/MEDICAL PLAN	27,402	29,562	24,261	26,965	26,904	(61)
0215-08-301-2151-	42400	ECON DEV GROUP LIFE INSURANCE	2,923	3,048	2,932	3,220	2,886	(333)
0215-08-301-2151-	42500	ECON DEV DISABILITY INSURANCE	-	-	98	302	862	560
0215-08-301-2151-	42700	ECON DEV WORKER'S COMPENSATION	275	297	299	332	195	(137)
0215-08-301-2151-	43101	ECON DEV PROF SRVC	7,933	5,075	940	200,000	100,000	(100,000)
0215-08-301-2151-	43320	MAINT SVC CONTRACTS	6,120	6,757	6,757	9,314	10,932	1,618
0215-08-301-2151-	43600	ECON DEV ADVERTISING	1,757	1,253	-	-	5,000	5,000
0215-08-301-2151-	44200	ECON DEV AUTOMOTIVE/MOTOR POOL	17	-	-	500	500	-
0215-08-301-2151-	45210	ECON DEV POSTAL SERVICE	155	76	106	500	500	-
0215-08-301-2151-	45230	ECON DEV TELEPHONE	2,787	2,941	2,671	3,500	3,000	(500)
0215-08-301-2151-	45305	ECON DEV VEHICLE INSURANCE	238	428	427	428	428	-
0215-08-301-2151-	45410	ECON DEV LEASE/RENT EQUIPMENT	-	559	-	559	3,000	2,441
0215-08-301-2151-	45530	SUBSISTENCE & LODGING	5,651	3,403	56	5,000	5,000	-
0215-08-301-2151-	45540	ECON DEV CONVENTION & EDUCATION	23,500	16,864	2,495	25,000	50,000	25,000
0215-08-301-2151-	45552	ECON DEV COF GRANT REIMB			200,000	-	-	-
0215-08-301-2151-	45600	ECON DEV COUNTY CONTRIBUTIONS	51,779	51,830	129,039	58,445	77,501	19,056
0215-08-301-2151-	45660	MACHINERY & TOOLS TAX REBATES	535,260	216,630	112,394	112,395	-	(112,395)
0215-08-301-2151-	45661	TOURISM ZONE REBATES (SALES/MEAL TAX)	-	-	-	30,000	30,000	-
0215-08-301-2151-	45670	ECON DEV TRANSFER TO IDA - GRANT	-	-	-	-	-	-
0215-08-301-2151-	45810	ECON DEV DUES AND MEMBERSHIPS	25,041	24,741	24,975	25,228	25,228	-
0215-08-301-2151-	46001	ECON DEV OFFICE SUPPLIES	1,770	1,613	179	1,500	1,500	-
0215-08-301-2151-	46002	ECON DEV FOOD SUPPLIES	497	556	-	500	500	-
0215-08-301-2151-	46008	ECON DEV VEHICLE & EQUIP. FUEL	86	-	-	210	210	-
0215-08-301-2151-	46009	VEHICLE & EQUIP. SUPPLIES	5	10	-	100	100	-
0215-08-301-2151-	46012	BOOKS & SUBSCRIPTIONS	11	199	-	-	-	-
0215-08-301-2151-	48107	REPLACE INFO TECH EQUIPMENT	-	16	-	-	-	-
0215-08-301-2151-	48205	NEW MOTOR VEHICLE	27,322	-	-	56,500		(56,500)
0215-08-301-2151-	49173	TRANS TO DEBT SERVICE	384,528	385,916	486,119	355,407	358,275	2,868
0215-08-901-8207-	49172	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-
0215-08-301-2151-	49182	TRANSFER TO CAPITAL EXIT 45	-	-	-	-	-	-
0215-08-301-2151-	49183	TRANSFER TO CAPITAL BROADBAND	-	-	-	-	-	-
0215-08-301-2151-	49199	CONTINGENCIES	15,319	12,031	400	5,493	428,466	422,973
			1,406,251	1,058,385	1,286,614	1,215,911	1,400,000	184,089

		FUNDED POSITIONS				
Department	Title	Status	FY 2020-21	FY 2021-22	FY 2022-23	Change
Economic Development	Director of Economic Development	FT	1	1	1	0
Economic Development	Specialist, Economic Development	FT	1	1	1	0
Economic Development	Executive Assistant	FT	1	1	1	0
			3	3	3	0
The Deputy County Administrator served as Director of Economic Development and position was funded in the Economic Development Fund. The Executive Assistant provides clerical support to both County Administration and Economic Development. In FY2022, the Deputy County Administrator was promoted to County administrator, and the Director of Economic Development position will be filled, but will not serve as a Deputy County Administrator.						

FY2023 Budget Notes: For FY2023, Tax revenue fully supports anticipated Machinery & Tools Tax rebates for FY2022 and Meals Tax rebates established as an incentive to attract new

Economic Development (Continued)

restaurants to the Tourism Zone (established in FY2020). The total Economic Development Fund budget is increasing by \$184,089 for FY2023. A pay increase was approved for County employees, and non-public safety employees were placed on range steps in accordance with relevant internal and external experience; salary and benefit lines increased accordingly. Additionally, VRS retirement contribution rates increased from 14.93% to 16.44% for FY22/23. A decrease in professional services budget of \$100,000 is shown for FY2023 [FY2022 - \$200,000 budgeted for two studies - a Comprehensive County Strategic Plan and a strategic plan for Exit 45 improvements; for FY2023 - \$100,000 is budgeted to accomplish project engineering studies to attract business in accordance with the County's Strategic Plan]. Increases for FY2023 were made in contributions 45600 to cover contributions to Richard Bland College of William and Mary and John Tyler Community College. Increases are reflected in training 45540 and advertising 43600. A reduction is shown in motor vehicles, as two vehicles were budgeted in FY2022 and no vehicle purchases are budgeted for FY2023.

TOURISM

The purpose of the Prince George County Tourism Fund is to market tourism efforts within the County per the Code of Virginia § 58.1-3819 (Transient Occupancy tax). The County currently charges 7% for a lodging tax. Two percent (2%) remains in the County general fund. Five percent (5%) is transferred to the County Tourism Fund. This 5% must be used for tourism activities, travel and marketing of tourism initiatives that, as determined after consulting with local tourism industry organizations, attract travelers to the locality. Initiatives have included: tourism brochures, park improvements, ball field improvements for travel tournaments, website promotions, farmers' market implementation, welcome signs, heritage museum improvements, planning for a Fire/EMS museum and regional tourism promotion. The County petitioned the Virginia General Assembly to allow a 2% increase in the transient occupancy tax for FY2021 and approval was received. The Board amended the ordinance to increase the tax devoted to Tourism from 3% to 5% (total 7%) in June of 2020. FY2022 and FY2023 adopted revenue projections incorporate this increased tax rate.

The COVID-19 pandemic created a significant impact on local hotels and Lodging Tax collections. Collections were already sluggish prior to the pandemic and FY2020 Lodging Tax revenues totaled \$344,405 and fell short of budget expectations by \$95,595. There has been significant recovery in FY2021 and FY2022. FY2023 budgeted Lodging Tax revenues are being increased to \$642,857 within the Tourism Fund. To develop our estimates we review prior year collections as well as current year trend information. Economic conditions are also considered, as well as any local growth and development. FY2021 actual collections were \$645,794, and the FY2023 budget was conservatively budgeted, and closely mirrors FY2021 collections.

Revenues:

FUND 213 - TOURISM							
0213							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0213-10-502-8108-00000-000-000-000-312010-	LOCAL LODGING TAX	429,315	344,405	645,794	540,411	642,857	102,446
OTHER LOCAL TAXES		429,315	344,405	645,794	540,411	642,857	102,446
0213-10-507-8115-00000-000-000-000-318903	GIFTS & DONATIONS	-	-	-	-	-	-
MISCELLANEOUS		-	-	-	-	-	-
0213-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		-	-	-	-	-	-
TOTAL TOURISM FUND		429,315	344,405	645,794	540,411	642,857	102,446

Tourism (Continued)

Expenditures:

Tourism Initiatives								
Location Code		2131						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0213-08-301-2131-	41300	TOURISM PART-TIME SAL & WAGE	277	19,388	60	-	20,000	20,000
0213-08-301-2131-	41100	TOURISM SALARIES			3,419	9,897	11,288	1,391
0213-08-301-2131-	41001	TOURISM BONUSES					51	51
0213-08-301-2131-	41200	TOURISM OVERTIME			-	-	5,000	5,000
0213-08-301-2131-	42100	TOURISM FICA	21	1,483	241	757	2,780	2,023
0213-08-301-2131-	42210	TOURISM RETIREMENT			477	1,478	1,856	378
0213-08-301-2131-	42300	TOURISM HEALTH INSURANCE			526	2,122	978	(1,144)
0213-08-301-2131-	42400	TOURISM GROUP LIFE INSURANCE			43	133	151	19
0213-08-301-2131-	42500	TOURISM DISABILITY INSURANCE			4	13	-	(13)
0213-08-301-2131-	42700	TOURISM WORKERS COMP INSURANCE			-	-	880	880
0213-08-301-2131-	43101	PROFESSIONAL SERVICES	40	27	-	-	5,000	5,000
0213-08-301-2131-	43320	MAINTENANCE SVC CONTRACTS	3,900	4,750	3,900	4,750	4,750	-
0213-08-301-2131-	43600	ADVERTISING	30,204	1,600	-	600	10,000	9,400
0213-08-301-2131-	45540	TOURISM CONVENTION & EDUCATION	-	(417)	-	500	5,000	4,500
0213-08-301-2131-	45600	FOLAR CONTRIBUTION	-	-	-	9,000	10,000	1,000
0213-08-301-2131-	45640	PETERSBURG AREA TOURISM	38,500	38,500	38,500	38,500	100,000	61,500
0213-08-301-2131-	45647	PRINCE GEORGE/HOPEWELL VISITORS CENTER	46,440	46,440	46,440	46,440	46,440	-
0213-08-301-2131-	45648	PG HERITAGE CENTER	32,411	25,830	48,435	40,531	48,214	7,683
0213-08-301-2131-	45649	FOUNDERS DAY	5,000	-	-	-	-	-
0213-08-301-2131-	45650	PORK FESTIVAL	-	-	-	-	-	-
0213-08-301-2131-	45651	CZECH/SLOVAK FESTIVAL	-	-	-	-	3,000	3,000
0213-08-301-2131-	45652	BALL TOURNAMENTS	38,289	173,713	98,700	90,000	90,000	-
0213-08-301-2131-	45653	FIRE/EMS MUSEUM	-	-	-	-	-	-
0213-08-301-2131-	45654	CIVIL WAR TRAILS	-	-	-	-	600	600
0213-08-301-2131-	46001	OFFICE SUPPLIES	-	38	-	200	100	(100)
0213-08-301-2131-	46014	OPERATING SUPPLIES	120	1,162	(103)	-	100	100
0213-08-301-2131-	46007	EXT 45 O&M	19,670	13,801	4,575	20,000	40,000	20,000
0213-08-301-2131-	48131	PARK & PLAYGROUND EQUIP	-	-	-	-	-	-
0213-08-301-2131-	49177	TRANS TO UTILITIES	148,628	149,490	149,315	149,410	-	(149,410)
0213-08-301-2131-	49199	CONTINGENCIES	52,112	70,249	16,376	126,081	236,669	110,588
			415,611	546,054	410,906	540,411	642,857	102,446

FY2023 Budget Notes – Tourism: The adopted FY2023 Tourism budget is \$102,446 more than the adopted FY2022 budget. The County's contribution to the Regional Heritage Center is 7.5% of the Tourism Fund portion of the Lodging Tax, and that contribution has been increased accordingly. The Tourism budget covers a portion of the salary and benefits for Recreation staff whose duties include Sports Tourism management. For FY2023, an increase was included for Petersburg Area Regional Tourism (PART) contribution to prepare for a possible increase that could result from another locality's departure from the regional program. During FY2022, the County Utility fully repaid 2015 Exit 45 debt service, resulting in a decrease in the Tourism "Transfer to Utilities" of \$149,410. The budgeted contingency (49199) is increased for FY2023 to cover unanticipated Tourism needs.

Goals and Performance Measures for Economic Development and Tourism

Strategic Initiative – Assist creating an environment for current businesses in Prince George County				
Goal: Business Retention and Expansion	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Number of BR&E Visits	24	24	22	24
Measure 2: Number of retained businesses in the County (FY-1 = CY)	1,844 CY19	1,948 CY20	2,019 CY21	1,900 CY22

Strategic Initiative – Assist creating an environment for new businesses in Prince George County				
Goal: Business Attraction	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Number of new businesses in the County (FY-1 = CY)	416 CY19	396 CY20	381 CY21	400 CY22
Measure 2: Number of trade show visits / site selector meetings	6	1	1	3
Measure 3: Number of “Key to the County” presentations (FY-1 = CY)	7	2	5	3
Measure 4: Meals Tax revenues	\$1,125,000	\$1,040,000	\$1,215,911	\$1,400,000
Measure 5: Number of industrial prospects leads (FY-1 = CY)	22 CY19	28 CY20	37 CY21	30 CY22

Strategic Initiative – Market the County as a sports tourism tournament destination				
Goal: Host sports tourism tournaments	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Number of sports tourism tournaments hosted (FY-1 = CY)	12 CY19	0 CY20	14 CY21	15 CY22
Measure 2: Lodging Tax revenues	\$344,404	\$452,198*	\$540,411*	\$642,857

*Includes 2% lodging tax rate increase; excludes General Fund portion of lodging tax

Strategic Initiative – Workforce Development				
Goal: Assist in workforce development initiatives locally and regionally	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: County unemployment annual rate (FY-1 = CY)	3.3% CY19	6.5% CY20	3.4% CY21	4% CY22

Strategic Initiative – Develop a business entrepreneurial environment in the County				
Goal: Create programming and space for start-up businesses	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Measure 1: Host businesses at the CWC incubator	0	0	0	0
Measure 2: Host start-up business seminars in the County	5	1	1	2

COVID-19 Pandemic created increases in county unemployment rates for FYs 20 through 22.

STORMWATER

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

https://www.princegeorgeva.org/residents/community_development_and_code_compliance/stormwater_utility_fee_program.php

Revenues:

FUND 220 - STORMWATER							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0220-10-506-2121-00000-000-000-000-312011-	STORMWATER FEE	480,018	477,565	473,233	490,000	490,000	-
OTHER LOCAL TAXES		480,018	477,565	473,233	490,000	490,000	-
0220-10-506-8104-00000-000-000-000-311601-	PENALTY STORMWATER	-	-	-	0	-	-
0220-10-506-8104-00000-000-000-000-311602-	INTEREST STORMWATER	-	169	914	0	-	-
PENALTIES & INTEREST STORMWATER		-	169	914	-	-	-
0220-40-900-8208-00000-000-000-000-399999-	STORMWATER FUND BALANCE	-	-	-	-	-	-
TOTAL FUND BALANCE		-	-	-	-	-	-
0220-90-901-8207-399199	STORMWATER TRANSFER	-	2,100,000	-	-	-	-
Total Transfer		-	2,100,000	-	-	-	-
TOTAL STORMWATER		480,018	2,577,734	474,147	490,000	490,000	-

Stormwater (Continued)

Expenditures:

Stormwater Fee								
Location Code		2121						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0220-04-104-2121-	41100	STORMWATER FUND SALARIES	40,000	40,000	40,000	-	-	-
0220-04-104-2121-	42100	FICA	3,060	3,060	3,060	-	-	-
0220-04-104-2121-	43500	PRINTING AND BINDING	-	-	-	-	-	-
0220-04-104-2121-	48130	IMPROVEMENT TO SITES	-	17,990	-	-	-	-
0220-04-104-2121-	49173	TRANSFER TO DEBT SERVICE	441,934	440,990	451,818	441,229	441,800	571
0220-04-104-2121-	49199	CONTINGENCY	-	-	-	48,771	48,200	(571)
			484,994	502,040	494,878	490,000	490,000	-

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	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0960-10-507-8115-00000-000-000-000-318901-	SPECIAL WELFARE	6,025	14,170	7,845	15,000	15,000	-
0960-10-507-8115-00000-000-000-000-318910-	SENIOR TASK FORCE DONATION	-	-	-	-	-	-
0960-30-601-8305-00000-000-000-000-333865-	EMERGENCY FOOD & SHELTER GRANT	-	-	3,203	-	-	-
0960-90-901-8207-00000-000-000-000-399999-	SW FUND BALANCE	-	-	-	-	-	-
MISCELLANEOUS		6,025	14,170	11,048	15,000	15,000	-
TOTAL SPECIAL WELFARE FUND		6,025	14,170	11,048	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:

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
Restricted Fund Balance (If Any)	-	-	-	-	-
Unrestricted Fund Balance 6/30/2021	306,175	1,025,205	324,014	2,275,035	3,930,429
*Excludes Asset Forfeiture Fund, which is not part of budget document					
Use of Fund Balance FY2022					
Budgeted Use of Fund Balance	179,218				179,218
Approved for Property Purchase		353,000			353,000
Purchase Order Re-Appropriation FY21 to FY22			8,419	26,226	34,645
Total Use of Fund Balance FY2022	179,218	353,000	8,419	26,226	566,863
Estimated Revenues over Expenditures FY2022	-	243,000	500,000	(97,000)	646,000
Estimated Unrestricted Fund Balance 6/30/2022	126,957	915,205	815,595	2,151,809	4,009,566
Planned Use of Fund Balance FY2023	90,000	-	-	-	90,000
Estimated Unrestricted Fund Balance 6/30/2023	36,957	915,205	815,595	2,151,809	3,919,566

The County's Special Revenue Funds all carried a positive fund balance for the fiscal year ended June 30, 2021, the last period for which an audit has been completed as of budget publication date. A brief overview of each fund follows.

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

Fund Balance Overview of Special Revenue Funds (Continued)

staffing vacancies. For fiscal years 2020 through 2023, 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 \$915,205 is estimated at June 30, 2022. 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 will be demolished and the County will market the property for expanded economic development opportunities.

Tourism – The funding source for this fund are a portion of transient occupancy / lodging taxes. The total local lodging tax rate is 7%. 5% of this tax is accounted for in the Tourism Fund and 2% in the General Fund for operations. The County utilized some Tourism fund balance during FY2020, and the pandemic impacted lodging tax collections in the latter part of FY2020. Collections have improved during FY2021 and FY2022, and the outlook continues to improve. The Tourism Fund, Fund Balance is projected to increase from \$324,014 in FY2021 to \$815,595 in FY2022.

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 Lee, elected officials, and the community at large.

Mission

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

Strategic Goal

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

The School system follows a budgeting process similar to that of the County. School divisions are required to post the approved budget in line item form on the division's website per the **Code of Virginia** §22.1-93. The complete FY2022-2023 Adopted School Budget can be viewed the Prince George County Public Schools website. See

https://www.pgs.k12.va.us/apps/pages/index.jsp?uREC_ID=2128856&type=d&pREC_ID=2157909

Call 804-733-2700 for more information.

School Revenues:

ACCOUNT	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
FUND 500: SCHOOL OPERATING	63,368,124	64,097,924	67,274,703	71,193,203	78,875,709	7,682,506
FUND 510: FEDERAL PROGRAMS / TITLE I	2,320,345	2,246,713	2,531,142	2,613,396	8,118,589	5,505,193
FUND 520: SCHOOL TEXTBOOK	623,029	622,013	643,280	641,518	787,000	145,482
FUND 540: SCHOOL CAFETERIA	3,221,715	2,870,868	2,546,599	3,222,798	3,369,036	146,238
SCHOOL REVENUE TOTALS	69,533,212	69,837,517	72,995,724	77,670,915	91,150,334	13,479,419

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

School Expenditures:

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
School Operations (Fund 0500):							
6000-6003	Instruction	43,659,673	45,702,148	46,951,794	50,262,932	53,146,140	2,883,208
6004	Text Books [SEE NEW FUND BELOW]	-	-	-	-	-	-
6005 & 6006	School Administration, Attendance & Health	3,286,277	3,301,787	3,905,442	4,217,174	4,499,821	282,647
6007	Transportation	4,613,878	4,447,535	4,292,025	4,824,643	5,114,947	290,304
6008	Operation & Maintenance	6,419,347	6,238,038	6,039,102	6,182,117	6,689,920	507,803
6009	Technology	3,052,750	3,223,679	4,101,269	3,272,488	3,534,769	262,281
6010	Capital Outlay	402,566	564,737	1,418,070	764,139	4,220,402	3,456,263
6011	School Contingencies	-	-	-	1,075,031	1,075,031	-
6013	Debt	-	-	-	-	-	-
6013	Transfer to County - General Fund (CSA Local Match)	350,000	620,000	567,000	594,679	594,679	-
	Transfer to Countywide CIP Transfer	1,583,633	-	-	-	-	-
	Total School Operations	63,368,124	64,097,924	67,274,703	71,193,203	78,875,709	7,682,506
School - Federal Programs (formerly Title 1) Fund 0510:							
516112	Federal Programs / Title I	2,320,345	2,246,713	2,531,142	2,613,396	8,118,589	5,505,193
	Total Federal Programs / Title 1	2,320,345	2,246,713	2,531,142	2,613,396	8,118,589	5,505,193
Beginning FY2017, this fund includes ALL FEDERAL Programs; formerly Title I ONLY. Excludes Impact Aid & JROTC federal activity.							
School - Textbook Funds (Newly Established in FY2017) Fund 0520:							
0520	Textbook Fund	564,956	983,039	981,368	641,518	787,000	145,482
	Total Textbook Funds	564,956	983,039	981,368	641,518	787,000	145,482
School Cafeteria (Fund 0540):							
546419	Cafeteria Operations	3,168,526	3,112,786	2,789,085	3,222,798	3,369,036	146,238
	Total School Cafeteria	3,168,526	3,112,786	2,789,085	3,222,798	3,369,036	146,238
	SCHOOL OPERATING	63,368,124	64,097,924	67,274,703	71,193,203	78,875,709	7,682,506
	SCHOOL GRANTS	2,320,345	2,246,713	2,531,142	2,613,396	8,118,589	5,505,193
	SCHOOL TEXTBOOK FUND	564,956	983,039	981,368	641,518	787,000	145,482
	SCHOOL NUTRITION FUND	3,168,526	3,112,786	2,789,085	3,222,798	3,369,036	146,238
	TOTAL SCHOOL	69,421,950	70,440,461	73,576,297	77,670,915	91,150,334	13,479,419

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

https://www.pgs.k12.va.us/apps/pages/index.jsp?uREC_ID=2128856&type=d&pREC_ID=21579

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 suspended the formal CIP process for FY2023. The process was also suspended for the FY2022 budget cycle due to potential COVID-19 fiscal impacts, and limited debt capacity beyond those projects approved during the FY2021 budget process. The formal process will likely be suspended for FY2024, because limited debt capacity exists for General-fund supported large capital projects until FY2027. Readers should refer to the adopted FY2022 budget document for information on debt capacity and future capital projects. Those 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 planning for a **Courtroom Renovation** (in design), and will evaluate funding options once design is complete. The adopted budget does not contain any new capital projects that require debt issuance to be repaid by the General Fund. Several smaller projects are being considered, with recommendations for pay-as-you-go funding (additional **Convenience Station** and **Heritage Center Water Intrusion** remediation measures). **Jefferson Park Fire station renovations and electrical upgrades at the Prince George Emergency Crew building** are in the works using repurposed Series 2018 bond proceeds originally borrowed to construct a new Jefferson Park Fire Station.

The County's adopted **Utility budget** calls for completion of several capital projects.

There are five major capital projects under development to improve capacity and conveyance within the County. Those projects are listed below with funding source.

- ▶ **New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System** [\$2M Cash Reserves]
- ▶ **New Tank and Booster Station in the Temple Avenue area** [\$3.5M ARPA Funding]
- ▶ **New Tank and Booster Station in the Route 156 area near Hopewell** [\$2.5M ARPA Funding & \$1M Cash Reserves]
- ▶ **New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection** [\$2M – Cash Reserves]
- ▶ **Water Line Expansion to Route 10** [\$3.2M Federally-Funded project Congressman McEachin; \$1M local match using Utility cash reserves]

The County will leverage \$6,000,000 in ARPA funding for these utility capital projects, and using another \$6,000,000 in Utility cash reserves. Approximately \$28.3 million in debt will be issued in FY 2023 to complete a **Blackwater regional interceptor & sewer facilities and a new 3 MGD wastewater pump station & force main**, and Utilities revenues will repay this debt.

The adopted FY2023 budget reflects a general fund transfer to the Capital Improvement Fund to purchase five **school buses** (\$437,091) and **County and public safety vehicles** (\$450,000). Debt will not be issued for these purchases as in past years.

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 \$343,000 for FY2023, and the equivalent of \$1,029,000 is devoted to debt repayment and capital transfers for FY2023.

Transfer Type	Description	Amount
Debt Fund	Fall 2019 Bonds* for Apparatus purchases (principal and interest)	\$472,475
Debt Fund	March 2022 Bonds for Self-Contained Breathing Apparatus purchases (principal and interest) – Estimated closing in progress	\$99,228
Capital Fund	Apparatus Account	\$213,525
Capital Fund	Equipment Account	\$243,772
	TOTAL	\$1,029,000

*Refunded in December 2020 to obtain lower interest rate

\$258,000 is included within the General Services Budget to continue maintenance projects for County Buildings.

Summary of CIP Budget Activity:

Revenues:

FUND 311 - CAPITAL PROJECTS							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0311-10-505-8111-00000-000-000-000-315102- USE OF MONEY & PROPERTY	INTEREST ON INVESTMENTS	511,455	453,481	47,584	-	-	-
		511,455	453,481	47,584	-	-	-
0311-10-505-8111-00000-000-000-000-318903-	GIFTS & DONATIONS/PRIVATE	-	325	-	-	-	-
0311-10-509-8205-00000-000-000-000-319501-	CAMERON FOUNDATION GRANT EXIT 45	-	-	30,566	-	-	-
0311-10-507-8115-00000-000-000-000-318956-	PERFORMANCE BOND REVOCATION	-	-	45,084	-	-	-
0311-10-509-8205-00000-000-000-000-326013-	CIP FUND GRANTS - MISC	-	-	-	-	-	-
0311-10-509-8205-00000-000-000-000-319502-	JOHN RANDOLPH FOUND GRANT	-	-	30,565	-	-	-
MISCELLANEOUS		-	325	106,215	-	-	-
0311-20-600-8200-00000-000-000-000-324102-	STATE FUNDS	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-000-326049-	BURN BUILDING GRANT	-	-	-	-	-	-
0311-20-600-8200-00000-000-000-000-326051-	VDEM SHELTER UPGRADE FUNDS	-	-	-	-	-	-
STATE CATEGORICAL AID		-	-	-	-	-	-
0311-40-507-8206-00000-000-000-000-341111-	INSURANCE RECOVERIES	-	-	-	-	-	-
0311-40-900-8115-00000-000-000-000-341401-	DEBT PROCEEDS	9,450,000	7,295,000	32,111,116	812,000	-	(812,000)
0311-40-900-8115-00000-000-000-000-341402-	DEBT REFUNDING PROCEEDS	-	-	-	-	-	-
PROCEEDS FROM INDEBTEDNESS		9,450,000	7,295,000	32,111,116	812,000	-	(812,000)
0311-90-901-8207-00000-000-000-000-399100-	TRANS.FR GEN FD/OPERATING	90,487	1,878,200	2,116,047	269,667	1,374,418	1,104,751
0311-90-901-8207-00000-000-000-000-399102-	TRANS FR CASH PROFFER	-	-	-	-	-	-
0311-90-901-8207-00000-000-000-000-399103-	TRANS FROM ECON DEV	-	-	-	-	-	-
0311-90-901-8207-00000-000-000-000-399104-	TRANS FROM UTILITIES	150,000	-	413,847	-	-	-
0311-90-901-8207-00000-000-000-000-399109-	TRANS FROM SCHOOLS	1,583,633	-	-	-	-	-
0311-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		1,824,120	1,878,200	2,529,894	269,667	1,374,418	1,104,751
TOTAL CAPITAL PROJECTS FUND		11,785,575	9,627,006	34,794,809	1,081,667	1,374,418	292,751

Expenditures:

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Capital Projects Fund (0311):							
3103	Police Vehicles (and County for FY2022)	358,591	159,822	506,851	400,000	450,000	50,000
3104	Fire/EMS Apparatus Reserve	9,166	2,064,065	249,184	86,129	223,525	137,396
3110	Other Capital Projects	-	2,100,000	93,007			-
3132	School Buses	-	199,220	409,344	412,000	437,091	25,091
3135	In-Car Police Cameras (Formerly Body Worn Cameras)	-	50,509	-			-
3140	Courthouse Renovation	1,434,227	46,734	-			-
2151	Exit 45 Improvements	11,646	-	-			-
3153	Route 10 Fire Station	2,752,244	-	-			-
3154	Wireless Broadband	-	1,000,000	-			-
3156	Harrison Elementary Windows	379,412	-	-			-
3157	South Elementary Windows	258,184	-	-			-
3163	Public Safety Radio Project	220,075	1,701,694	383,427			-
3168	Central Wellness Center Improvements	15,947	-	-			-
3170	Burn Building	1,250	34,247	720			-
3171	CWC Bleachers & Gym Improvements	5,855	-	-			-
3172	Southpoint Utility Study	15,602	-	-			-
3173	CDCC Software Replacement	54,739	36,093	18,560			-
3174	CWC Building Upgrades Code	60,684	156,473	1,463,692			-
3175	School Track CIP	5,800	-	-			-
3177	School Security Improvements	243,190	34,702	22,109			-
3178	Fire Station Entrance Improvements & Security Upgrade	-	12,035	62,965			-
3179	Route 156 Water Extension	158,246	62,037	1,017,909			-
3180	Food Lion Water System Upgrade	165,460	88,613	840,353			-
3181	Co Building Entrance Improvements & Security Upgrade	25,559	38,339	-			-
3182	Assessor Software Replacement	155,093	53,321	29,200			-
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	125,531	253,730	-			-
3188	School Roof Harrison	285,700	334,984	-			-
3189	School Electrical Switch Gears	-	37,425	12,428			-
3190	School Electrical PGHS RR Locker Room	11,912	-	-			-
3191	School Entrance Redesign	-	67,805	32,195			-
3192	School Facility Index Study	-	79,892	-			-
3193	School Parking Lot Repairs	-	97,500	13,100			-
3194	New Walton Elementary School		301,005	3,008,811			-
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	-			-
3204	School Technology Infrastructure		-	302,562			-
3205	County Vehicle Replacements (2)		-	161,469			-
3206	SCBA Fire EMS - Fire/EMS Equipment		-	1,072,505	183,538	263,802	80,264
3207	Zoll Monitors		-	249,813			-
3208	County Garage Renovation			32,880			-
3209	School PGHS Bleacher Replacement			4,600			-
3210	School HVAC PGHS Chiller			374,500			-
3212	Sch JEJ Moore Water Intrusion			15,705			-
3214	County Admin IT Server Room Cooling Tower			27,330			-
0917	Bond Arbitrage Rebates and Fees	-	21,320	9,609			-
4000	Bond Issuance Costs and Defeasance of Debt	112,691	112,903	-			-
	Total Capital Projects	6,866,801	10,572,965	10,897,557	1,081,667	1,374,418	292,751

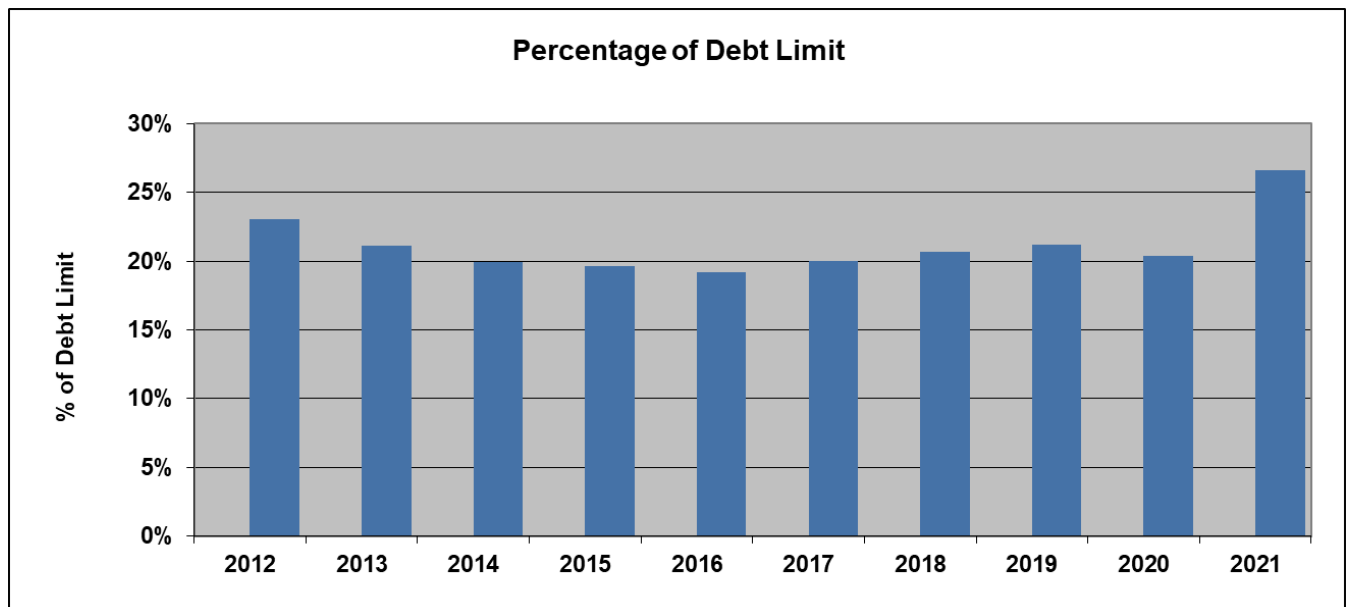
DEBT SERVICE FUND

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										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Assessed Value (real property)	\$ 2,487,439,800	\$ 2,493,088,000	\$ 2,521,752,900	\$ 2,556,763,100	\$ 2,599,790,900	\$ 2,649,924,500	\$ 2,678,117,800	2,732,256,600	2,866,468,006	3,138,973,900
Debt Limit (10% of Real Property Assessed Value)	248,743,980	249,308,800	252,175,290	255,676,310	259,979,090	264,992,450	267,811,780	273,225,660	286,646,801	313,897,390
Debt Applicable to Limit	57,382,063	52,597,531	50,331,145	50,267,924	49,904,475	53,069,475	55,346,075	57,847,396	58,381,880	83,432,400
Legal Debt Margin	\$ 191,361,917	\$ 196,711,269	\$ 201,844,145	\$ 205,408,386	\$ 210,074,615	\$ 211,922,975	\$ 212,465,705	\$ 215,378,264	\$ 228,264,921	\$ 230,464,990
Total net debt applicable to the limit as a percentage of debt limit	23.1%	21.1%	20.0%	19.7%	19.2%	20.0%	20.7%	21.2%	20.4%	26.6%



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 6/30/2022
Series 2005 VPSA Harrison	2005	7/15/2025	\$ 4,219,161	\$ 1,025,737
Series 2005 VPSA South	2005	7/15/2025	\$ 3,540,892	\$ 860,843
Series 2014 Prince George Tennis Courts*	2014	8/1/2023	\$ 556,500	\$ 117,000
Series 2015B School Roof Projects*	2015	8/1/2030	\$ 1,520,000	\$ 812,000
Series 2016B North Literary Loan (2008) Refinance*	2016	8/1/2032	\$ 7,500,000	\$ 4,915,000
New Elementary School (Walton Repl) VPSA	2021	1/15/2051	\$ 30,010,000	\$ 30,010,000
Series 2022A Technology & Generator	2022	2/1/2037	\$ 517,000	\$ 517,000
Series 2022B School Buses	2022	2/1/2027	\$ 420,000	\$ 420,000
*Refinanced December 2020				

General Government Debt (Excluding Fire Apparatus & Fire Equipment)

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2022
Series 2010 Animal Services Center*	2010	8/1/2024	\$ 1,650,000	\$ 370,000
Series 2012B Refund 2003B and 2009 and Human Service Building Renovation*	2012	8/1/2023	\$ 9,009,000	\$ 1,188,000
Series 2014A Temple Field Lights & Disputanta Fire Station Renovations*	2014	8/1/2023	\$ 386,500	\$ 82,000
Series 2014B Carson Fire Station*	2014	8/1/2028	\$ 2,257,000	\$ 1,006,000
Series 2014C Courthouse HVAC Upgrades*	2014	8/1/2024	\$ 1,218,000	\$ 377,000
Series 2015B Courthouse Lower Level Renovation*	2015	8/1/2030	\$ 1,925,000	\$ 1,029,000
Series 2015B Fire Station Property Acquisition*	2015	8/1/2030	\$ 506,000	\$ 270,000
Series 2017A Police Vehicles*	2017	8/1/2022	\$ 400,000	\$ 82,000
Series 2017A Public Safety Radio Part I and other County Projects*	2017	8/1/2031	\$ 8,600,000	\$ 6,202,000
Series 2018 Public Facility Improvements	2018	2/1/2033	\$ 9,300,000	\$ 7,172,000
Series 2019 Police Vehicles*	2019	8/1/2023	\$ 400,000	\$ 162,000
Series 2019 Public Facility Improvements*	2019	8/1/2033	\$ 9,050,000	\$ 6,453,000
Series 2019 Fall Police Vehicles*	2019	8/1/2024	\$ 407,000	\$ 235,000
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	\$ 664,000
2022A Garage Expansion & Renovation	2022	2/1/2037	\$ 2,100,000	\$ 2,100,000
2022B Defibrillators	2022	2/1/2027	\$ 160,000	\$ 160,000
2022B Public Safety & County Vehicles	2022	2/1/2027	\$ 407,000	\$ 407,000
*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 6/30/2022
Series Fall 2019 Fire Apparatus*	2019	8/1/2024	\$ 2,290,000	\$ 1,318,000
*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 6/30/2022
Series 2022B Fire Equipment - SCBA	2022	2/1/2037	\$ 1,091,000	\$ 1,091,000

Stormwater Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2022
Series Fall 2019 Stormwater Projects*	2019	8/1/2024	\$ 2,136,000	\$ 1,231,000
*Refinanced December 2020				

Economic Development Debt

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2021
Series 2016A (2008 Crosspointe Center Refinance)*	2016	8/1/2030	\$ 4,457,000	\$ 2,583,000
*Refinanced December 2020				

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

DEBT SERVICE FUNDING REQUIREMENTS

Each year, the Operating Budget includes transfers from the General Fund to the Debt Service fund for the amount of debt service needed to be paid during the fiscal year. A summary of the FY19 Actual, FY19 Actual, FY20 Actual, FY21 Actual, FY22 Adopted Budget and FY23 Adopted Budget are shown below. Transfers from the Stormwater and Economic Development Funds are also made to the Debt Service fund to cover debt service payments for capital projects originating in these dedicated special revenue funds. Two cents of the Real Estate tax collections are dedicated to Fire/Apparatus replacements per County Ordinance §74-4. The value of 2 cents is accounted for through a combination of the annual debt repayment for borrowings related to such apparatus, and a transfer to the Capital Improvement Fund (Fire/Apparatus Account). A new County Ordinance was approved in FY2021 (§74-6), dedicating 1 cent of Real Estate tax collections to Fire/EMS equipment replacements. The value of 1 cent will be accounted for through a combination of annual debt repayment for borrowings related to Fire/EMS equipment and a transfer to the Capital Improvement Fund (Fire/EMS Equipment Account). The first borrowing 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	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0401-10-505-8111-00000-000-000-315102-	INTEREST ON INVESTMENTS	-	-	-	-	-	-
0401-10-508-8114-00000-000-000-319213	CONTRIBUTION FROM DINWIDDIE	-	-	-	-	-	-
USE OF MONEY & PROPERTY		-	-	-	-	-	-
0401-10-507-8115-00000-000-000-341402-	BOND PROCEEDS REFUNDING	-	-	35,085,000	-	-	-
0401-10-507-8115-00000-000-000-341403-	PREMIUM ON BONDS REF	-	-	6,686,849	-	-	-
MISCELLANEOUS		-	-	41,771,849	-	-	-
0401-30-600-8200-00000-000-000-333506-	FEDERAL SUBSIDY	-	-	5,668	-	-	-
0401-20-600-8200-00000-000-000-323650-	VPSSA BOND CREDIT	-	5,860	6,969	-	-	-
CATEGORICAL AID		-	5,860	12,637	-	-	-
0401-90-901-8207-00000-000-000-399100-	TRANS.FR.GEN FD FOR DEBT	7,223,095	7,160,506	8,140,145	8,330,740	8,330,740	-
0401-90-901-8207-00000-000-000-399103-	TRANS FR ECON DEV FD	384,528	385,916	486,119	355,407	358,275	2,868
0401-90-901-8207-00000-000-000-399102-	TRANS FR CASH PROFFER	-	-	-	-	-	-
0401-90-901-8207-00000-000-000-399105-	TRANS FR STORMWATER	441,934	440,990	451,818	441,229	441,800	571
0401-90-901-8207-00000-000-000-399110-	TRANS FR CAPITAL FUND	-	-	82,835	-	-	-
0401-40-900-8208-00000-000-000-399999-	DEBT SERVICE FUND BALANCE	-	-	-	-	-	-
TRANSFERS AND FUND BALANCE		8,049,557	7,987,412	9,160,917	9,127,376	9,130,815	3,439
TOTAL DEBT SERVICE FUND		8,049,557	7,993,272	50,945,403	9,127,376	9,130,815	3,439

Expenditures – Summary

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Debt Service Fund (Fund 0401):							
4000	County Debt service	4,971,532	4,914,848	35,261,742	5,474,990	5,931,048	456,058
4001	Schools Debt Service	2,662,610	2,637,072	10,462,478	3,296,979	2,841,492	(455,487)
2152	Economic Development Debt Service	384,528	385,916	4,039,946	355,407	358,275	2,868
	Total Debt Service	8,018,669	7,937,836	49,764,166	9,127,376	9,130,815	3,439

Expenditures - Detail

Schools Debt Service

Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0401-09-401-4001-	43101	PROFESSIONAL SERVICES	1,815	1,210	5,605	3,000	3,000	-
0401-09-401-4001-	49110	1997B SUBSIDIZED LOAN	-	-	-	-	-	-
0401-09-401-4001-	49111	1997A VPSA BOND PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49112	2000 VPSA - PRINCIPAL	978,076	1,011,896	1,051,700	-	-	-
0401-09-401-4001-	49113	STATE LITERARY LOAN PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49117	2005 VPSA PRINCIPAL	405,358	416,373	427,966	440,165	453,002	12,837
0401-09-401-4001-	49120	2008A NORTH/CROSSPOINTE PRINCIPAL	260,000	-	-	-	-	-
0401-09-401-4001-	49125	2013 SCHOOL PRINCIPAL	-	-	-	-	-	-
0401-09-401-4001-	49127	DEBT 2014A PRINCIPAL	56,063	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	3,000
0401-09-401-4001-	49130	1997B SUBSIDIZED INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49131	1997A VPSA INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49132	VPSA 2000 - INTEREST	130,184	79,440	26,818	-	-	-
0401-09-401-4001-	49133	STATE LITERARY LOAN INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49137	2005 VPSA INTEREST	166,088	145,134	123,603	101,466	78,691	(22,775)
0401-09-401-4001-	49140	2008A NORTH/CROSSPOINTE INTEREST	10,400	-	-	-	-	-
0401-09-401-4001-	49145	2013 SCHOOL INTEREST	-	-	-	-	-	-
0401-09-401-4001-	49147	SERIES 2014A INTEREST	7,610	6,407	2,588	-	-	-
0401-09-401-4001-	49327	DEC 2020 REFUNDED SERIES 2014A INTEREST	-	-	-	8,126	4,425	(3,701)
0401-09-401-4001-	49232	2015A PRINCIPAL	202,000	206,000	209,000	-	-	-
0401-09-401-4001-	49252	2015A INTEREST	7,740	4,680	1,568	-	-	-
0401-09-401-4001-	49233	2015B PRINCIPAL	89,000	91,000	996,653	-	-	-
0401-09-401-4001-	49328	DEC 2020 REFUNDED 2015B PRINCIPAL	-	-	-	65,000	73,000	8,000
0401-09-401-4001-	49253	2015B INTEREST	31,675	29,488	14,191	-	-	-
0401-09-401-4001-	49329	DEC 2020 REFUNDED 2015B INTEREST	-	-	-	46,975	38,775	(8,200)
0401-09-401-4001-	49236	2016B PRINCIPAL - LITERARY LOAN	170,000	445,000	6,812,505	-	-	-
0401-09-401-4001-	49330	DEC 2020 REFUNDED 2016B PRINCIPAL - LITERARY LOAN	-	-	-	309,000	351,000	42,000
0401-09-401-4001-	49256	2016B INTEREST - LITERARY LOAN	146,600	143,200	-	-	-	-
0401-09-401-4001-	49331	DEC 2020 REFUNDED 2016B INTEREST - LITERARY LOAN	-	-	-	245,961	204,665	(41,296)
0401-09-401-4001-	49338	2021 VPSA - NEW ELEMENTARY SCHOOL PRINCIPAL	-	-	-	-	580,000	580,000
0401-09-401-4001-	49339	2021 VPSA - NEW ELEMENTARY SCHOOL INTEREST	-	-	-	638,408	869,304	230,896
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	7,006
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	8,624
0401-09-401-4001-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	311,258	-	(311,258)
0401-09-401-4001-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	1,073,620	-	(1,073,620)
			2,662,610	2,637,072	10,462,478	3,296,979	2,841,492	(455,487)

County Debt Service (Includes Stormwater & Fire Apparatus)

Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0401-09-401-4000-	43101	PROFESSIONAL SERVICES	375	375	28,663	2,500	2,500	-
0401-09-401-4000-	49122	2010 ANIMAL SHELTER PRINCIPAL	115,000	115,000	651,187	-	-	-
0401-09-401-4000-	49300	DEC 2020 REFUNDED 2010 ANIMAL SHELTER PRINCIPAL	-	-	-	113,000	117,000	4,000
0401-09-401-4000-	49123	2012A PRINCIPAL	783,000	-	-	-	-	-
0401-09-401-4000-	49124	2012B PRINCIPAL	797,000	813,000	2,936,835	-	-	-
0401-09-401-4000-	49302	DEC 2020 REFUNDED 2012B PRINCIPAL	-	-	-	796,000	842,000	46,000
0401-09-401-4000-	49127	2014A PRINCIPAL	38,937	39,757	185,740	-	-	-
0401-09-401-4000-	49304	DEC 2020 REFUNDED 2014A PRINCIPAL	-	-	-	38,000	40,000	2,000
0401-09-401-4000-	49128	2014B PRINCIPAL	141,000	144,000	1,478,771	-	-	-
0401-09-401-4000-	49306	DEC 2020 REFUNDED 2014B PRINCIPAL	-	-	-	111,000	123,000	12,000
0401-09-401-4000-	49142	2010 ANIMAL SHELTER INTEREST	29,649	26,030	11,231	-	-	-
0401-09-401-4000-	49301	DEC 2020 REFUNDING 2010 ANIMAL SHELTER INTEREST	-	-	-	23,941	15,575	(8,366)
0401-09-401-4000-	49143	2012A INTEREST	13,311	-	-	-	-	-
0401-09-401-4000-	49144	2012B INTEREST	101,723	83,790	32,596	-	-	-
0401-09-401-4000-	49303	DEC 2020 REFUNDED 2012B INTEREST	-	-	-	90,047	38,350	(51,697)
0401-09-401-4000-	49147	2014A INTEREST	5,284	4,444	1,792	-	-	-
0401-09-401-4000-	49305	DEC 2020 REFUNDED 2014A INTEREST	-	-	-	5,700	3,100	(2,600)
0401-09-401-4000-	49148	2014B INTEREST	41,998	38,597	17,551	-	-	-
0401-09-401-4000-	49307	DEC 2020 REFUNDED 2014B INTEREST	-	-	-	59,125	47,225	(11,900)
0401-09-401-4000-	49249	2014C COURTHOUSE HVAC INTEREST	16,502	14,100	6,442	-	-	-
0401-09-401-4000-	49309	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC INTEREST	-	-	-	24,268	15,875	(8,393)
0401-09-401-4000-	49229	2014C COURTHOUSE HVAC PRINCIPAL	118,000	121,000	537,740	-	-	-
0401-09-401-4000-	49308	DEC 2020 REFUNDED 2014C COURTHOUSE HVAC PRINCIPAL	-	-	-	111,000	119,000	8,000
0401-09-401-4000-	49250	2014D STORMWATER INTEREST	8,934	2,989	-	-	-	-
0401-09-401-4000-	49230	2014D STORMWATER PRINCIPAL	433,000	438,000	-	-	-	-
0401-09-401-4000-	49251	2014E EMERGENCY VEHICLES INTEREST	7,989	2,462	-	-	-	-
0401-09-401-4000-	49231	2014E EMERGENCY VEHICLES PRINCIPAL	417,000	335,000	-	-	-	-
0401-09-401-4000-	49232	2015A POLICE VEHICLES PRINCIPAL	81,000	82,000	83,000	-	-	-
0401-09-401-4000-	49252	2015A POLICE VEHICLES INTEREST	3,083	1,860	623	-	-	-
0401-09-401-4000-	49233	2015B COURTHOUSE RENO PRINCIPAL	143,000	146,000	1,831,598	-	-	-
0401-09-401-4000-	49310	DEC 2020 REFUNDED 2015B COURTHOUSE RENO PRINCIPAL	-	-	-	104,000	117,000	13,000
0401-09-401-4000-	49253	2015B COURTHOUSE RENO INTEREST	50,653	47,141	22,684	-	-	-
0401-09-401-4000-	49311	DEC 2020 REFUNDED 2015B COURTHOUSE RENO INTEREST	-	-	-	75,150	62,025	(13,125)
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	58,000
0401-09-401-4000-	49238	2017 SERIES 2017 B PRINCIPAL	619,000	381,000	-	-	-	-
0401-09-401-4000-	49257	2017 SERIES 2017A INTEREST	207,000	207,000	100,632	-	-	-
0401-09-401-4000-	49313	DEC 2020 REFUNDED 2017 SERIES 2017A INTEREST	-	-	-	336,022	278,705	(57,317)
0401-09-401-4000-	49258	2017 SERIES 2017B INTEREST	17,500	6,649	-	-	-	-
0401-09-401-4000-	49239	2018 SERIES A PRINCIPAL	562,000	506,000	522,000	538,000	555,000	17,000
0401-09-401-4000-	49259	2018 SERIES A INTEREST	219,594	276,121	260,131	243,636	226,636	(17,000)
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	55,000
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	(54,822)
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	28,000
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	28,000
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	10,000
0401-09-401-4000-	49244	SERIES FALL2019 A CWC1 PRINC	-	-	107,156	-	-	-
0401-09-401-4000-	49316	REFUNDED DEC 2020 SERIES FALL2019 A CWC1 PRINC	-	-	-	-	-	-
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	6,000
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	(27,429)
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	(29,396)
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	(10,164)
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	(4,469)
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	(5,247)
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	66,000
0401-09-401-4000-	49341	SERIES 2022 FIRE/EMS EQUIPMENT INT (SCBA 74-6)	-	-	-	-	18,199	18,199
0401-09-401-4000-	49342	SERIES 2022 PUB SAFETY & CO VEHICLES PRINCIPAL	-	-	-	-	79,000	79,000
0401-09-401-4000-	49343	SERIES 2022 PUB SAFETY & CO VEHICLES INTEREST	-	-	-	-	6,789	6,789
0401-09-401-4000-	49344	SERIES 2022 DEFIBRILLATORS PRINCIPAL	-	-	-	-	31,000	31,000
0401-09-401-4000-	49345	SERIES 2022 DEFIBRILLATORS INTEREST	-	-	-	-	2,669	2,669
0401-09-401-4000-	49346	SERIES 2022 GARAGE EXPANSION PRINCIPAL	-	-	-	-	128,000	128,000
0401-09-401-4000-	49347	SERIES 2022 GARAGE EXPANSION INTEREST	-	-	-	-	35,029	35,029
0401-09-401-4000-	49190	SERIES 2021 FIRE/EMS EQUIPMENT (RESERVES)	-	-	-	96,462	-	(96,462)
0401-09-401-4000-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	151,316	-	(151,316)
0401-09-401-4000-	49190	CONTRIBUTION TO DEBT RESERVE - FUTURE PROJECTS	-	-	-	171,066	523,141	352,075
			4,971,532	4,914,848	35,261,742	5,474,990	5,931,048	456,058

Economic Development Debt Service

Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0401-09-401-2152-	49120	2008A NORTH/SROSSPTE PRINCIPAL	-	-	-	-	-	-
0401-09-401-2152-	49140	2008A NORTH/SROSSPTE INTEREST	-	-	-	-	-	-
0401-09-401-2152-	49149	BOND ISSUANCE COSTS			28,858	-	-	-
0401-09-401-2152-	49235	SERIES 2016A REFINANCE CROSSPOINTE PRINCIPAL	285,000	293,000	3,745,587	-	-	-
0401-09-401-2152-	49332	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE PR			-	206,000	235,000	29,000
0401-09-401-2152-	49255	SERIES 2016A REFINANCE CROSSPOINTE INTEREST	99,528	92,916	43,059	-	-	-
0401-09-401-2152-	49333	DEC 2020 REFUNDED SERIES 2016A REFINANCE CROSSPOINTE INT			-	149,407	123,275	(26,132)
0401-09-401-2152-	49500	ED PMT TO BOND AGENT REFUNDING			222,441	-	-	-
			384,528	385,916	4,039,946	355,407	358,275	2,868

WATER/SEWER FUND

The Prince George County Water and Sewer Department is charged with the service of providing water and wastewater services to the populated areas of the county. The Utilities fund is a self-supporting enterprise fund charging fees for services rendered in an amount great enough to cover its own expenses. Utilities Revenues collected (user fees and connection charges) cover anticipated expenditures without General Fund support. Each year the County reviews the utility fees to ensure that the ongoing fees are sufficient to cover the continuity of its operations.

The Engineering and Utilities Department provides the following services:

- Handles inquiries pertaining to water and wastewater lines
- Handles future industrial and residential development inquiries
- Reviews site plan review for new commercial projects
- Administers capital improvement projects for utilities
- Handles water and wastewater utilities
- Responsible for new service and terminating service
- Handles inquiries for high water consumption
- Handles muddy water and low-pressure complaints
- Handles billing problems and water leaks
- Administers pumping stations, water systems and elevated storage tanks.

The department serves approximately 4,516 customers. This includes 4,139 residential customers and 377 non-residential customers. There are approximately 2,777 customers that receive both water and sewer services, 432 water-only customers, and 1,307 sewer-only customers.

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

For FY2023, water and sewer fees will increase by 30% and 3% respectively, resulting in increased revenues of an estimated \$732,600. Based on average residential use of 5,000 gallons/month, the estimated total combined water and sewer bill for a residential customer will increase about \$8.78 per month. These rate increases are necessary to cover inflationary increases, to purchase needed equipment and supplies, and to maintain existing utilities assets. The last increase that was approved was in FY 2019, when a 5 percent increase in water and a 7.5 percent increase in wastewater rates were approved to continue to realign utility revenues to cover annual operating and capital expenses.

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 0.888 MGD on average; and 1.89 MGD of water capacity and utilized 0.871 MGD on average in 2021.

The Utilities Enterprise Fund's cash position has remained steady with adequate reserves. At June 30, 2020, cash on hand was just over \$13.4 million. The fund ended fiscal year 2021 with a \$28,790,827 net position, up \$1,097,572 from fiscal year 2020. The increase in net position can be attributed to expenditures being lower than expected throughout fiscal year 2021.

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

The Utilities Water and Sewer Fund budget will increase by \$8,423,271 for FY2023; \$7,694,259 net of inter-fund transfers. This significant increase is chiefly due to planned use of \$6 million in cash reserves for capital projects.

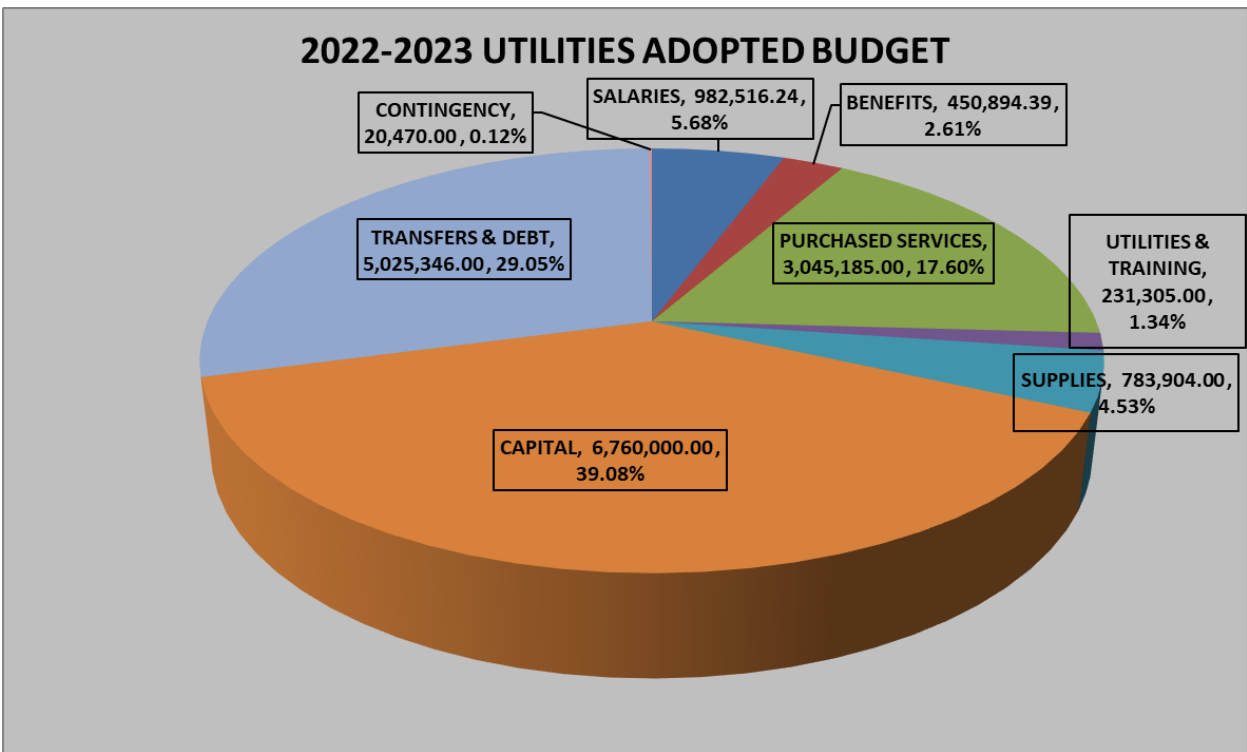
The adopted FY2023 budget also calls for the issuance of approximately \$28.3 million in debt for capital projects, and the requested use of \$6 million in federal ARPA funding which will be appropriated for Utilities projects after tranche 2 is received (sometime in August of 2022). Federal funding of \$3.2 million was secured from Congressman McEachin for a water line expansion project. The next page provides a summary of major Utilities capital projects planned for FY2023.

There are five major capital projects under development to improve capacity and conveyance within the County. They are:

- ▶ New Water Line under Appomattox River connecting to Appomattox Regional Water Authority System [\$2M Cash Reserves]
- ▶ New Tank and Booster Station in the Temple Avenue area [\$3.5M ARPA Funding]
- ▶ New Tank and Booster Station in the Route 156 area near Hopewell [\$2.5M ARPA Funding & \$1M Cash Reserves]
- ▶ New Sewer Line from Southpoint Business Park heading towards the South Central Waste Water Treatment facility via a City of Petersburg connection [\$2M – Cash Reserves]
- ▶ Water Line Expansion to Route 10 [\$3.2M Federally-Funded project Congressman McEachin; \$1M local match using Utility cash reserves]

The County will leverage \$6 million in ARPA funding for capital projects, and use of \$6,000,000 in Utility cash reserves. Approximately \$28.3 million in debt issuance will be made in FY2023 to complete a Blackwater regional interceptor and sewer facilities and a new 3 MGD wastewater pump station and force main, and Utilities revenues will repay this debt. For FY2022 the adopted budget calls for \$329,523 of Utilities cash reserves / fund balance for operations and another \$6.2 million for capital projects.

The total adopted Utilities FY2023 budget is \$17,299,621; \$14,528,419 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 FY2023 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	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
FUND 600: UTILITIES OPERATIONS		6,767,144	6,625,308	6,475,017	6,602,337	7,755,123	1,152,786
FUND 610: UTILITIES REPLACEMENT RESERVES		170,114	258,000	409,500	705,500	565,354	(140,146)
FUND 620: UTILITIES CAPITAL		1,952,176	1,679,730	1,802,769	1,568,513	8,979,144	7,410,631
FUND 640: UTILITIES MUNICIPAL RELIEF CARES		-	-	59,900	-	-	-
UTILITIES REVENUE TOTALS		8,889,434	8,563,037	8,747,186	8,876,350	17,299,621	8,423,271

Revenues - Detail:

FUND 60 - UTILITIES OPERATING							
0600							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-10-505-8112-00000-000-000-000-315201-	RENTAL OF GEN. PROPERTY	65,791	66,556	59,082	65,000	65,000	-
0600-10-505-8111-00000-000-000-000-315104-	INTEREST REVENUE	8,901	6,399	4,668	5,000	5,500	500
USE OF MONEY & PROPERTY		74,691	72,954	63,750	70,000	70,500	500
0600-10-506-8113-00000-000-000-000-316901-	WATER SERVICE	1,977,225	1,910,588	1,940,221	2,000,000	2,635,000	635,000
0600-10-506-8113-00000-000-000-000-316902-	SEWER SERVICE CHARGES	4,261,549	4,257,712	4,357,016	4,420,000	4,632,600	212,600
0600-10-506-8113-00000-000-000-000-316903-	PENALTIES	370,156	307,834	59,135	35,000	55,000	20,000
0600-10-506-8113-00000-000-000-000-316904-	RECONNECTION CHARGES	36,525	36,110	10,253	5,000	7,500	2,500
0600-10-506-8113-00000-000-000-000-316905-	MISCELLANEOUS	46,950	40,110	37,928	30,000	25,000	(5,000)
0600-10-507-8115-00000-000-000-000-318953-	MISCELLANEOUS REVENUE	48	-	139			-
CHARGES FOR SERVICES		6,692,453	6,552,353	6,404,691	6,490,000	7,355,100	865,100
0600-40-900-8208-00000-000-000-000-399999-	FUND BALANCE	-	-	-	42,337	329,523	287,186
0600-40-507-8206-00000-000-000-000-341111	INSURANCE RECOVERIES	-	-	6,576	-		-
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	42,337	329,523	287,186
TOTAL UTILITIES OPERATING FUND		6,767,144	6,625,308	6,475,017	6,602,337	7,755,123	1,152,786

FUND 0610 - REPLACEMENT RESERVES							
0610							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0610-10-508-8114-00000-000-000-000-315202-	SALE OF VEHICLE	2,114	-	25,500	-		-
0610-10-508-8114-00000-000-000-000-315203-	SALE OF LAND/BUILDING	-	-	-	-		-
	RECOVERED COSTS	2,114	-	25,500	-	-	-
0610-90-901-8207-00000-000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	168,000	258,000	384,000	705,500	565,354	(140,146)
0610-40-900-8208-00000-000-000-000-399999-	FUND BALANCE CAPITAL RESERVE	-	-	-	-	-	-
	REHAB/REPL RESERVE						
FUND BALANCE AND TRANSFERS		168,000	258,000	384,000	705,500	565,354	(140,146)
TOTAL REPLACEMENT RESERVES		170,114	258,000	409,500	705,500	565,354	(140,146)

Revenues Detail (Continued):

FUND 0620 - UTILITIES CAPITAL 0620							
ACCOUNT	TITLE	FY18-19 RECEIPTS	FY19-20 RECEIPTS	FY20-21 RECEIPTS	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0620-10-505-8111-00000-000-000-315104-	INTEREST ON LOAN	-	-	-	-	-	-
0620-40-508-8209-00000-000-000-319214	DEVELOPER CAPITAL CONTRIBUTIONS	-	-	-	-	-	-
0620-40-900-8209-00000-000-000-341112	CUDDIHY WATER STLMENT	-	-	3,411	-	-	-
USE OF MONEY & PROPERTY		-	-	3,411	-	-	-
0620-10-508-8114-00000-000-000-316906-	WATER CONNECTION CHARGES	172,140	36,395	177,543	40,000	240,000	200,000
0620-10-508-8114-00000-000-000-316907-	SEWER CONNECTION CHARGES	147,050	44,030	100,715	40,000	300,000	260,000
CHARGES FOR SERVICES		319,190	80,425	278,258	80,000	540,000	460,000
0620-40-900-8208-00000-000-000-399999-	FUND BALANCE	-	-	-	-	6,230,883	6,230,883
0620-40-507-8206-00000-000-000-341111-	UTILITIES CAPITAL INSURANCE RECOVERIES	21,380	2,413	-	2,413	2,413	-
0620-90-901-8207-00000-000-000-399106-	TRANS.FROM UTILITIES OPERATING	836,978	1,027,402	951,785	901,690	1,750,848	849,158
0620-90-901-8207-00000-000-000-399107-	WATER CAPACITY SURCHARGE - XFER FROM 0600	286,000	155,000	155,000	160,000	170,000	10,000
0620-90-901-8207-00000-000-000-399108-	SEWER CAPACITY SURCHARGE - XFER FROM 0600	340,000	265,000	265,000	275,000	285,000	10,000
0620-90-901-8207-00000-000-000-399101-	TRANS. FR. TOURISM FD	148,628	149,490	149,315	149,410	-	(149,410)
0600-90-901-8207-00000-000-000-399100-	TRANS FR GEN FD/OPERATING	-	-	-	-	-	-
FUND BALANCE AND TRANSFERS		1,632,986	1,599,305	1,521,100	1,488,513	8,439,144	6,950,631
TOTAL CAPITAL FUND		1,952,176	1,679,730	1,802,769	1,568,513	8,979,144	7,410,631

Expenditures:

	Activity	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
Water & Sewer Fund:							
Utilities Operating (Fund 0600):							
7000	Utility Maintenance	2,826,360	2,988,951	2,991,199	2,381,530	3,161,542	780,012
7001	Utilities Payroll	1,093,736	1,078,275	930,708	1,242,457	1,453,881	211,423
7002	Capital Outlay- Operating	-	2,864	-	-	-	-
0600 7004	Utilities Transfer to Capital	-	-	-	-	-	-
7005	Utility Maintenance Operations - SEWER HOPEWELL	1,385,260	1,386,312	1,081,924	1,464,000	1,474,400	10,400
7006	Utility Maintenance Operations - SEWER PETERSBURG	675,322	495,034	811,680	742,000	739,000	(3,000)
7007	Utility Maintenance Operations - WATER CENTRAL SYSTEM	599,087	549,926	613,943	696,500	817,000	120,500
7008	Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM	28,520	27,424	36,390	27,500	27,500	-
7009	Utility Maintenance Operations - WATER RIVER'S EDGE	3,370	2,618	2,712	4,900	5,700	800
7010	Utility Maintenance Operations - WATER CEDARWOOD	4,888	9,711	12,691	19,200	29,700	10,500
7011	Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM	812	1,488	663	3,350	3,350	-
7012	Utility Maintenance Operations - WATER FOOD LION/II	11,056	8,863	20,997	7,400	29,750	22,350
7013	Utility Maintenance Operations - WATER RT 301 SYSTEM	7,482	6,931	6,606	13,500	13,300	(200)
	Total W&S Operating	6,635,894	6,558,399	6,509,514	6,602,337	7,755,123	1,152,785
Utilities Replacement Reserve (Fund 0610)							
7002	Capital Outlay- Operating	19,167	63,210	111,109	705,500	565,354	(140,146)
	Total W&S Replacement Reserve	19,167	63,210	111,109	705,500	565,354	(140,146)
Utilities Capital (Fund 0620):							
7003	Non- Operating Expense	152,925	-	413,847	-	-	-
7004	Water & Sewer Debt Fund	148,525	177,536	222,850	368,513	2,254,144	1,885,631
7014	Utility Capital Projects - 2015 Bonds	1,468	-	-	-	-	-
7016	Utility Capital Projects	343,112	451,947	332,393	1,200,000	6,725,000	5,525,000
	Transfer to Utility Capital Projects	-	-	-	-	-	-
	Total W&S Capital	646,029	629,483	969,091	1,568,513	8,979,144	7,410,631
Utilities COVID-19 Municipal Relief (Fund 0640):							
7000	Utility Municipal COVID-19 Relief	-	-	59,900	-	-	-
	Total W&S COVID-19 Municipal Relief	-	-	59,900	-	-	-
	TOTAL UTILITIES EXPENDITURES	7,301,090	7,251,093	7,649,613	8,876,350	17,299,621	8,423,271
	INTERFUND TRANSFERS - UTILITIES	(1,780,978)	(1,705,402)	(2,169,632)	(2,042,190)	(2,771,202)	(729,012)
	EXPENDITURES NET OF TRANSFERS	5,520,112	5,545,691	5,479,981	6,834,160	14,528,419	7,694,259

Expenditures (Continued):

Utility Maintenance Operations - UNSPECIFIED								
Location Code	7000							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7000-	43101	UTIL MAINT PROF SERVICES	261	1,362	1,109	5,000	5,000	-
0600-04-104-7000-	43120	UTIL MAINT ACNT & AUDIT SRVC	15,000	17,335	17,335	17,335	17,335	-
0600-04-104-7000-	43311	UTIL MAINT CONTRACT FEES/ADMIN	110,253	97,618	56,933	60,000	70,000	10,000
0600-04-104-7000-	43320	MAINTENANCE SVS CONTRACTS	-	-	-	-	-	-
0600-04-104-7000-	43326	UTIL MAINT SANITATION SVC DUMP	1,424	1,181	400	400	400	-
0600-04-104-7000-	43600	ADVERTISING	-	-	-	1,200	1,200	-
0600-04-104-7000-	43611	UTIL MAINT FIRST AID/SAFETY	3,956	5,991	4,349	3,000	5,500	2,500
0600-04-104-7000-	44200	AUTOMOTIVE/MOTOR POOL	7,628	17,647	13,634	8,000	8,000	-
0600-04-104-7000-	450620	UTIL MAINT SEWER COLLECTION SY	-	-	-	-	-	-
0600-04-104-7000-	45113	UTIL MAINT HEATING	-	-	-	-	-	-
0600-04-104-7000-	45114	UTIL MAINT ELECTRICAL	3,180	4,397	4,327	3,500	5,250	1,750
0600-04-104-7000-	45210	UTIL MAINT POSTAL SERVICE	16,473	16,318	21,601	18,000	18,750	750
0600-04-104-7000-	45230	UTIL MAINT TELEPHONE	19,024	20,821	19,060	17,500	19,500	2,000
0600-04-104-7000-	45304	UTIL OTHER PROPERTY INSURANCE	-	3,601	7,657	7,700	8,000	300
0600-04-104-7000-	45305	UTIL MAINT MTR VEH INSURANCE	6,064	5,270	5,389	6,300	6,500	200
0600-04-104-7000-	45420	UTIL MAINT LEASE/RENT OF BUILD	51,992	60,155	60,155	60,155	60,155	-
0600-04-104-7000-	45540	UTIL MAINT CONVENTION & ED	6,793	3,655	397	4,500	5,000	500
0600-04-104-7000-	45810	UTIL MAINT DUES AND MEMBERSHIP	1,408	930	1,000	1,500	1,500	-
0600-04-104-7000-	45890	UTIL MAINT DEPRECIATION EXPENS	787,623	869,747	888,351	-	-	-
0600-04-104-7000-	46001	UTIL MAINT OFFICE SUPPLIES	6,120	2,652	3,660	4,500	4,000	(500)
0600-04-104-7000-	46002	UTIL MAINT FOOD SUPPLIES	866	518	-	500	500	-
0600-04-104-7000-	46008	UTIL MAINT VEHICLE/EQUIP FUEL	25,907	20,848	18,419	21,000	23,000	2,000
0600-04-104-7000-	46009	UTIL MAINT VEHICLE EQUIP. SUP	1,526	-	-	500	500	-
0600-04-104-7000-	46011	UTIL MAINT UNIFORM/APPAREL	5,592	6,873	4,017	7,500	8,000	500
0600-04-104-7000-	46012	UTIL MAINT BOOKS & SUBS	285	-	-	250	250	-
0600-04-104-7000-	46014	UTIL MAINT OTHER OPERATING SUPP	-	-	-	-	-	-
0600-04-104-7000-	46052	UTIL MAINT CHEMICALS	6,005	9,776	7,165	3,000	7,500	4,500
0600-04-104-7000-	46053	UTIL MAINT OPERATING SUPPLIES	81,534	75,355	65,878	55,000	55,000	-
0600-04-104-7000-	46054	UTIL MAINT EQUIP PRT & SUPP	17,647	28,298	13,351	16,500	16,500	-
0600-04-104-7000-	46055	UTIL MAINT BUILDING SUPPLIES	318	497	2,578	1,000	1,000	-
0600-04-104-7000-	46056	UTIL MT PERMITS LICENSES RNWLS	11,081	9,360	9,580	10,000	36,000	26,000
0600-04-104-7000-	480620	UTIL MAINT BILLING SUPPLIES AN	7,421	3,343	9,071	5,500	6,000	500
0600-04-104-7000-	49199	UTIL MAINT CONTINGENCIES	-	-	-	-	-	-
0600-04-104-7000-	49178	TRANS TO UTIL CAP RESERVES	836,978	1,027,402	951,785	901,690	1,750,848	849,158
0600-04-104-7000-	49181	TRANS TO UTIL REPL RESERVES (0610-	168,000	258,000	384,000	705,500	565,354	(140,146)
0600-04-104-7000-	49184	WATER CAP SURCH TR TO CAPITAL	286,000	155,000	155,000	160,000	170,000	10,000
0600-04-104-7000-	49185	SEWER CAP SURCH TR TO CAPITAL	340,000	265,000	265,000	275,000	285,000	10,000
			2,826,360	2,988,951	2,991,199	2,381,530	3,161,542	780,012

Expenditures (Continued):

Utilities- Payroll								
Location Code		7001						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7001-	41100	UTIL PAYROLL SAL & WAGE	636,077	716,080	643,835	822,997	895,259	72,262
0600-04-104-7001-	41001	UTIL PAYROLL BONUSES					5,337	5,337
0600-04-104-7001-	41200	UTIL PAYROLL OVERTIME	7,448	18,664	18,562	12,000	20,000	8,000
0600-04-104-7001-	41300	UTIL PAYROLL PART-TIME SALARIE	13,554	16,219	8,742	7,000	56,920	49,920
0600-04-104-7001-	41400	UTIL PAYROLL CAREER DEVELOPMENT	-	-	-	5,000	5,000	-
0600-04-104-7001-	42100	UTIL PAYROLL FICA	46,042	52,995	49,940	64,795	75,162	10,367
0600-04-104-7001-	42210	UTIL PAYROLL RETIREMENT-VRS	49,401	64,762	111,448	122,873	147,181	24,307
0600-04-104-7001-	42300	UTIL PAYROLL HOSPITAL/MEDICAL	311,456	176,991	64,547	167,551	192,310	24,759
0600-04-104-7001-	42400	UTIL PAYROLL GROUP LIFE INSUR	7,907	8,823	8,397	11,028	11,996	968
0600-04-104-7001-	42500	UTIL PAYROLL DISABILITY INSUR	487	664	1,001	2,310	1,578	(732)
0600-04-104-7001-	42700	UTIL PAYROLL WORKER'S COMP	21,366	23,076	24,236	26,902	22,667	(4,235)
0600-04-104-7001-	49199	UTIL PAYROLL CONTINGENCY	-	-	-		20,470	20,470
			1,093,736	1,078,275	930,708	1,242,457	1,453,881	211,423

Utility Maintenance Operations - SEWER HOPEWELL								
Location Code		7005						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7005-	45114	SWR HOPE ELECTRICAL	23,071	22,936	17,446	23,000	23,000	-
0600-04-104-7005-	43311	WTR CNTRL CONTRACT FEES/ADMIN	10,354	30,883	25,993	20,000	30,000	10,000
0600-04-104-7005-	46008	SWR HOPEWELL VEH&EQUIP FUEL	226	249	395	-	400	400
0600-04-104-7005-	46053	SWR HOPE OPERATING SUPPLIES	2,838	19,322	12,238	12,000	12,000	-
0600-04-104-7005-	46054	SWR HOPE EQUIP PARTS & SUPPLIES	-	1,322	-	7,500	7,500	-
0600-04-104-7005-	46055	SWR HOPE BUILDING SUPPLIES	-	-	166	1,500	1,500	-
0600-04-104-7005-	460634	SWR HOPE CHG PD TO	1,348,772	1,311,599	1,025,686	1,400,000	1,400,000	-
			1,385,260	1,386,312	1,081,924	1,464,000	1,474,400	10,400

Utility Maintenance Operations - SEWER PETERSBURG/SCWWA								
Location Code		7006						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7006-	43311	SEWR PETE CONTRACT FEES/ADMIN	8,848	21,661	74,107	30,000	32,000	2,000
0600-04-104-7006-	45114	SWR PETE ELECTRICAL	36,899	35,474	42,575	31,000	31,000	-
0600-04-104-7006-	46053	SEWR PETE OPERATING SUPPLIES	22,204	18,921	18,823	17,500	17,500	-
0600-04-104-7006-	46055	SWER PETE BUILDING SUPPLIES	-	31	65	1,000	1,000	-
0600-04-104-7006-	46054	SWER PETE EQUIPM & PARTS	694	4,079	103	2,500	2,500	-
0600-04-104-7006-	460634	SEWAGE PUMPING PETERSBURG	606,678	414,867	676,005	660,000	655,000	(5,000)
			675,322	495,034	811,680	742,000	739,000	(3,000)

Expenditures (Continued):

Utility Maintenance Operations - WATER CENTRAL SYSTEM								
Location Code	7007							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7007-	410632	WATER PUMPING STATION SUPPL	573,254	507,674	568,720	645,000	745,000	100,000
0600-04-104-7007-	43311	WTR CNTRL CONTRACT FEES/ADM	203	4,361	20,397	15,000	20,000	5,000
0600-04-104-7007-	45114	CNTRL ELECTRICAL	20,379	17,269	21,438	22,500	22,500	-
0600-04-104-7007-	46007	OPERATING SUPPLIES	-	-	-	-	-	-
0600-04-104-7007-	46053	WTR CNTRL OPERATING SUPPLIES	5,150	18,077	3,214	7,500	12,500	5,000
0600-04-104-7007-	46054	WTR CNTRL EQUIP & PARTS	87	70	69	5,000	5,000	-
0600-04-104-7007-	46055	WTR CNTRL BUILDING SUPPLIES	14	-	106	1,500	12,000	10,500
0600-04-104-7007-	460634	SEWAGE PUMPING CHARGE	-	2,475	-	-	-	-
			599,087	549,926	613,943	696,500	817,000	120,500

Utility Maintenance Operations - WATER BEECHWOOD MANOR/JORDAN ON THE JAMES SYSTEM								
Location Code	7008							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7008-	43311	WTR BCH JRDN CONTRT FEES/ADMIN	3,014	4,535	3,263	5,000	5,000	-
0600-04-104-7008-	45114	WTR BCH JRDN ELECTRICAL	15,778	16,029	19,038	13,500	13,500	-
0600-04-104-7008-	46052	WTR BCH JRDN CHEMICALS	4,125	1,130	4,747	3,000	3,000	-
0600-04-104-7008-	46053	WTR BCH JRDN OPERATING SUPP	5,362	4,594	8,250	5,000	5,000	-
0600-04-104-7008-	46054	WTR BCH JRDN PARTS & SUPPLIES	-	-	1,093	-	-	-
0600-04-104-7008-	46055	WTR BCH JRDN BUILDING SUPPLIES	242	1,096	-	1,000	1,000	-
0600-04-104-7008-	46056	WTR BCH JRDN LICENSE RENEWAL	-	40	-	-	-	-
			28,520	27,424	36,390	27,500	27,500	-

Utility Maintenance Operations - WATER RIVER'S EDGE SYSTEM								
Location Code	7009							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7009-	43311	WTR RVR EDG CONTRT FEES/ADM	-	63	22	1,000	1,000	-
0600-04-104-7009-	45114	WTR RVR EDG ELECTRICAL	2,570	2,515	2,677	2,200	2,200	-
0600-04-104-7009-	46053	WTR RVR EDG OPERATING SUPPL	800	-	12	1,200	2,000	800
0600-04-104-7009-	46055	WTR RVR EDG BUILDING SUPPLIES	-	-	-	500	500	-
0600-04-104-7009-	46056	WTR RVR EDG LICENSE RENEWAL	-	40	-	-	-	-
			3,370	2,618	2,712	4,900	5,700	800

Utility Maintenance Operations - WATER CEDARWOOD SYSTEM								
Location Code	7010							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7010-	43311	WTR CEDR CONTRACT FEES/ADM	-	3,958	514	2,500	2,500	-
0600-04-104-7010-	45114	WTR CEDR ELECTRICAL	2,693	2,308	2,591	2,500	2,500	-
0600-04-104-7010-	46052	WTR CEDR CHEMICALS	185	-	-	1,200	1,200	-
0600-04-104-7010-	46053	WTR CEDR OPERATING SUPPLIES	460	2,712	275	2,500	6,000	3,500
0600-04-104-7010-	46054	WTR CEDR PARTS & SUPPLIES	22	309	-	10,000	10,000	-
0600-04-104-7010-	46055	WTR CEDR BUILDING SUPPLIES	1,529	404	94	500	7,500	7,000
0600-04-104-7010-	46056	WTR CEDR LICENSE RENEWAL	-	20	9,218	-	-	-
			4,888	9,711	12,691	19,200	29,700	10,500

Expenditures (Continued):

Utility Maintenance Operations - WATER PRINCE GEORGE WOODS SYSTEM								
Location Code	7011							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7011-	43311	CONTRACT FEES / ADMIN	-	750	-	750	750	-
0600-04-104-7011-	45114	WTR PG WDS ELECTRICAL	668	620	663	650	650	-
0600-04-104-7011-	46052	WTR PG CHEMICALS	26	-	-	500	500	-
0600-04-104-7011-	46053	WTR PG WOODS OPER SUPPLIES	118	51	-	250	250	-
0600-04-104-7011-	46054	WTR PG WDS EQUIP PARTS & SUP	-	67	-	200	200	-
0600-04-104-7011-	46055	WTR PG WDS BUILDING SUPPLIES	-	-	-	1,000	1,000	-
			812	1,488	663	3,350	3,350	-

Utility Maintenance Operations - WATER FOOD LION/IND SYSTEM								
Location Code	7012							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 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	9,609	8,118	9,332	4,000	10,000	6,000
0600-04-104-7012-	46052	WTR FD LION CHEMICALS	135	52	-	300	15,000	14,700
0600-04-104-7012-	46053	WTR FD LION OPERATING SUPPLIES	1,211	52	514	600	1,250	650
0600-04-104-7012-	46054	WTR FD LION EQUIP PARTS/SUPPLIES	-	192	-	500	1,000	500
0600-04-104-7012-	46055	WTR FD LION BUILDING SUPPLIES	101	-	8	-	500	500
0600-04-104-7012-	46056	WTR FD LION LICENSE RENEWAL	-	20	-	-	-	-
			11,056	8,863	20,997	7,400	29,750	22,350

Utility Maintenance Operations - WATER RT 301 SYSTEM								
Location Code	7013							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0600-04-104-7013-	43311	WATER RT 301 CONTR FEES/ADMIN	-	95	689	2,000	2,500	500
0600-04-104-7013-	45114	WTR 301 ELECTRICAL	2,522	2,761	3,721	2,500	2,800	300
0600-04-104-7013-	46052	WTR 301 CHEMICALS	1,883	135	1,985	2,000	2,000	-
0600-04-104-7013-	46053	WTR 301 OPERATING SUPPLIES	1,885	828	191	2,000	2,500	500
0600-04-104-7013-	46054	WTR 301 EQUIP PARTS & SUPPLIES	1,192	-	-	1,000	1,000	-
0600-04-104-7013-	46055	WTR 301 BUILDING SUPPLIES	-	3,092	-	4,000	2,500	(1,500)
0600-04-104-7013-	46056	WTR 301 PERM LICENSE RENEWAL	-	20	20	-	-	-
			7,482	6,931	6,606	13,500	13,300	(200)

Capital Outlay- Fund 0610								
Location Code	7002							
FUND 0610	0610							
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0610-04-104-7002-	410303	CAP WTR SWR STCTR IMPROV	-	-	30,000	200,000	310,000	110,000
0610-04-104-7002-	410311	CAP WTR PUMP SUPPLY	3,293	-	-	-	-	-
0610-04-104-7002-	410316	CAP WTR METERS	1,902	(920)	(824)	220,000	134,854	(85,146)
0610-04-104-7002-	410318	CAP SWR SERVICES	11,535	6,304	4,852	25,000	25,000	-
0610-04-104-7002-	410323	CAP OTHER EQUIP	665	-	-	7,500	7,500	-
0610-04-104-7002-	43101	UTILITIES PROFESSIONAL SERVICE	-	54,427	76,870	250,000	50,000	(200,000)
0610-04-104-7002-	46024	UTIL CAPTL DATA PROC SUPPLIES	1,602	3,398	210	3,000	3,000	-
0610-04-104-7002-	48105	MOTOR VEHICLES - REPLACEMENT	-	-	-	-	35,000	35,000
			19,167	63,210	111,109	705,500	565,354	(140,146)

Expenditures (Continued):

Non- Operating Expense Fund 0620								
Location Code		7003						
FUND		0620						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0620-04-104-7003-	411636	PTSBG.SEWER LINE PAYMENT	-	-	-	-	-	-
0620-04-104-7003-	411637	SOUTH CENTRAL CAPITAL INV	-	-	-	-	-	-
0620-04-104-7003-	411638	SOUTH CENTRAL NUTRIENT CR.	-	-	-	-	-	-
0620-04-104-7003-	43101	PROFESSIONAL SERVICES	2,925	-	-	-	-	-
0620-04-104-7003-	49172	UTIL TRANS. TO CAPITAL PROJ	150,000	-	413,847	-	-	-
0620-04-104-7003-	411639	CAPACITY PURCHASE - PETERSBL	-	-	-	-	-	-
			152,925	-	413,847	-	-	-

Water & Sewer Debt Fund - Fund 0620								
Location Code		7004						
FUND		0620						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0620-04-104-7004-	49118	DEBT 2006 EXIT 45 PRINCIPAL	-	-	-	-	-	-
0620-04-104-7004-	49134	2002 GO BONDS INTEREST	-	-	-	-	-	-
0620-04-104-7004-	49138	2006 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	-	-	-	146,000	-	(146,000)
0620-04-104-7004-	49252	2015A INTEREST	6,753	4,596	4,031	-	-	-
0620-04-104-7004-	49335	DEC 2020 REFUNDED 2015A INTEREST	-	-	-	3,315	-	(3,315)
0620-04-104-7004-	49233	2015B PRINCIPAL	-	-	-	-	-	-
0620-04-104-7004-	49336	DEC 2020 REFUNDED 2015B PRINCIPAL	-	-	-	98,000	77,000	(21,000)
0620-04-104-7004-	49253	2015B INTEREST	32,198	29,871	25,699	-	-	-
0620-04-104-7004-	49337	DEC 2020 REFUNDED 2015B INTEREST	-	-	-	28,480	40,525	12,045
0620-04-104-7004-	49254	2016 ARWA CIP DEBT SERVICE	109,574	143,069	83,353	92,718	92,563	(155)
0620-04-104-7004-	49354	AMI CAPITAL LEASE PRINCIPAL (2022)	-	-	-	-	118,890	118,890
0620-04-104-7004-	49355	AMI CAPITAL LEASE INTEREST (2022)	-	-	-	-	66,256	66,256
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
			148,525	177,536	222,850	368,513	2,254,144	1,885,631

Capital Projects - 2015 Bonds - Fund 0620								
Location Code		7014						
FUND		0620						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0620-04-104-7014-	48201	UTIL MACH & EQUIP ADD	1,468	-	-	-	-	-
			1,468	-	-	-	-	-

Capital Projects - NEW PROJECTS Fund 0620								
Location Code		7016						
FUND		0620						
Org.	Acct.	Account Description	FY18-19 Expended	FY19-20 Expended	FY20-21 Expended	FY21-22 Adopted	FY22-23 Adopted	Increase (Decrease)
0620-04-104-7016-	48407	SPS REHAB/REPL	14,737	294,503	124,803	700,000	2,575,000	1,875,000
0620-04-104-7016-	48201	UTIL CAP MACHINE & EQUIP ADD	-	4,913	4,397	-	-	-
0620-04-104-7016-	48406	WATER FACILITY IMPROVEMENTS	19,260	52,446	117,126	500,000	4,150,000	3,650,000
0620-04-104-7016-	48403	WATER METER REPLACEMENT	210,984	61,805	-	-	-	-
0620-04-104-7016-	48408	WATER TREATMENT PLANT ANALYSIS	98,131	7,379	11,068	-	-	-
0620-04-104-7016-	48409	WASTEWATER TREATMENT PLANT ANA	-	30,901	75,000	-	-	-
0620-04-104-7016-	49199	CONTINGENCY	-	-	-	-	-	-
			343,112	451,947	332,393	1,200,000	6,725,000	5,525,000

Expenditures (Continued):

Utilities Positions

Department	Title	Status	FUNDED POSITIONS			
			FY 2020-21	FY 2021-22	FY 2022-23	Change
Utilities	Director of Engineering & Utilities	FT	1	1	1	0
Utilities	Manager V, Utility Operations Management	FT	1	1	1	0
Utilities	Manager V, Utility Office Management	FT	1	1	1	0
Utilities	Utility Project Engineer	FT	0	1	1	0
Utilities	Utility Supervisor	FT	1	0	0	0
Utilities	Senior Utility Worker	FT	2	2	2	0
Utilities	Utility Water Works Operator	FT	1	1	1	0
Utilities	Meter Technician	FT	0	1	1	0
Utilities	Utility Worker III	FT	1	1	1	0
Utilities	Utility Worker III	PT	0	0	0.5	0.5
Utilities	Utility Worker I	FT	3	3	3	0
Utilities	Utility Billing/Collection Specialist II	FT	2	2	2	0
Utilities	Utility Billing/Collection Specialist I	FT	1	1	1	0
			14	15	15.5	0.5

Utilities Outstanding Long-Term Debt Obligations:

Issue	Issue Date	Retire Date	Original Issue	Balance as of 6/30/2022
2015B Sewer Rehab Project*	2015	8/1/2030	\$ 1,590,000	\$ 849,000
AMI Radio Meter Read Capital Lease	2022	4/29/2037	\$ 2,210,733	\$ 2,210,733
*Refinanced December 2020				

Engineering & Utilities Goals and Performance Measures

Strategic Initiative - BOLSTER ECONOMIC WELL-BEING				
AFFORDABLE RATES & VALUE OF SERVICE – Provide for affordable rates and excellent value for utility services.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Maintain revenue levels to provide adequate cash flows for debt service payments, system growth, and asset replacement. (Use of Utility Fund Balance of \$0)	\$0	\$0	\$0	\$0
Measure 2: Apply for state or federal grant opportunity annually. (number of grant applications)	0	1 (McEac hin)	1	1

Strategic Initiative – FUNDING THE FUTURE				
RELIABILITY & SUSTAINABILITY – Secure and deliver water and wastewater services to meet the current and future customer demands in a reliable and efficient manner.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Maintain adequate capacity to support future water customer demands by proper planning and permitting of water supply and plant capacities. (Available capacity greater than 20%)	Not measured	Complete 20%	20%	20%
Measure 1: Maintain adequate capacity to support future wastewater customers by proper planning and permitting of wastewater collection systems and wastewater treatment capacities. (Available capacity greater than 20%)	Not measured	Complete 10%	20%	20%
Measure 2: Replace aging infrastructure that will improve the reliability and integrity of the utility delivery systems. (Budget and complete at least 2 system maintenance projects annually)	8	Complete 2	2	2
Measure 3: Evaluate and utilize technologies to enhance reliability and efficiency. (Budget and complete at least one project that targets improved technology annually)	4	Complete 4	2	2

Strategic Initiative - PRACTICE GOOD GOVERNANCE				
	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Maintain adequate cash balances and reserves to provide for continued operations and maintenance. (cash on hand greater than 67% (270 days) of operating budget)	>200%	>200%	67%	67%
Measure 2: Ensure compliance with applicable federal, state and local regulations for operation and maintenance of water and wastewater systems. (maintain no Notices of Violations and less than 2 warning letters)	0 NOVs, 0 warning letter	0 NOVs, 0 warning letters	0 NOVs, 1 warning letter	0 NOVs, 1 warning letter
Measure 3: Promote a safe environment emphasizing the importance of accident avoidance and injury prevention, and operate in compliance with applicable laws, policies and regulations. (have no work-related injuries/accidents annually)	0	0	0	0

Strategic Initiative – STRENGTHEN CIVIC PARTNERSHIPS				
CUSTOMER SERVICE – Maintain a highly qualified workforce that is responsive to customer needs and assist customers to gain a greater understanding of the utility services provided.	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Measure 1: Attract and retain talented individuals and educate the next generation of utility workers through mentoring and professional development. (have less than 20% staff turnover annually)	27%	33%	<15%	<15%

County of Prince George
Fiscal Year 2022-2023 Budget
Adopted Positions

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

For FY2022-23, there are 6 Authorized Positions that are not funded as part of the County's Adopted budget. A summary of those positions authorized, but not funded is shown below. ***These positions were authorized, but not funded in FY2021-22 also.***

FY2022-23 Positions Authorized but Not Funded/Budgeted:	#
ASSESSOR [0401]	
Senior Real Estate Appraiser	1
PLANNING [0301] (formerly COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300])	
Planner [Manager VI, Planning converted to Senior Planner]	1
COUNTY ADMINISTRATION [0101]	
Project Management Specialist	1
Deputy County Administrator [Added as Unfunded Upon Adoption; FY2023]	1
ECONOMIC DEVELOPMENT [2151]	
Director, Economic Development [Removed as Unfunded Upon Adoption; FY2023]	0
GENERAL PROPERTIES [0504]	
Courier/ Stock Clerk	1
Deputy General Services Director	1
TOTAL POSITIONS AUTHORIZED BUT NOT FUNDED/BUDGETED - FY2022-23 FOR ADOPTION	6

Two Position Control Charts are provided. One chart depicts the **Authorized Positions**, the other shows the **Funded Positions**.

Summary of Position Changes in FY2022-23 Adopted Budget:

Authorized Positions Added / Eliminated:

Social Services - Benefit Specialist III, Social Services	1
Social Services - Benefit Specialist III - Part-Time, Social Services	0.5
Community Corrections - Elimination of 1 Pretrial Officer	-1
Information Technology - Information Systems Technician	1
Police Department - Police Officer	1
Victim Witness - Victim Witness Advocate (conversion of part-time position to full-time)	1
Utilities - Utility Worker III - Part-Time	0.5
Total Authorized Position Changes - FY2022-23 Adopted Budget	4

Funded Positions Added / Eliminated:

Social Services - Benefit Specialist III, Social Services	1
Social Services - Benefit Specialist III - Part-Time, Social Services	0.5
Community Corrections - Elimination of 1 Pretrial Officer	-1
Information Technology - Information Systems Technician	1
Police Department - Police Officer	1
Victim Witness - Victim Witness Advocate (conversion of part-time position to full-time)	1
Utilities - Utility Worker III - Part-Time	0.5
Total Funded Position Changes - FY2022-23 Adopted Budget	4

*Four (4) Positions were added mid-year during FY2021-22 and are included in the Amended 2021-22 counts. Position added shown below. Funding is included to continue employment of these employees in FY 2022-23.

Administrative Support Specialist III	1
Firefighter / Medics	3

There were also 2 title changes during FY2021-22 that are reflected in the Amended 2021-22 counts:

Fire/EMS: Director of Fire & EMS to **Fire & EMS Chief**

Assessor: Real Estate Appraiser I or II to **Senior Real Estate Appraiser**

Title / Regrades for FY2023:

Commonwealth's Attorney - Reclassification of one Assistant Commonwealth's Attorney to a **Deputy Commonwealth's Attorney**.

Victim Witness (Commonwealth's Attorney) - Reclassification of the Victim Witness Coordinator II to a **Coordinator IV**.

Police Department - Reclassification of the Emergency Communications Manager from a Manager V to a **Manager VI**.

General Properties - Reclassification of a Building Maintenance Mechanic to a Maintenance Supervisor.

Fire and EMS FEMA SAFER grants have fully expired for FY2023, and positions formerly reflected in Departments 0615 and 0616 are now reflected in Department 0610. These positions are now totally locally funded.

Requested, Introduced and Adopted changes are shaded in **red** on the Position Control Charts that follow.

Adopted Position Control Chart has 6 Positions Authorized but not funded for FY2022-23.

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized Amended FY 19-20	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Amended FY 21-22	Authorized Adopted FY 22-23	Authorized Change FY22-23
ANIMAL CONTROL [0611]						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0	0	0	0	0	0
Total Employees	6	6	6	6	6	0
ASSESSOR [0401]						
Real Estate Appraiser I OR II	2	2	2	1	1	0
Senior Real Estate Appraiser (1 of 2 authorized, but not funded)	1	1	1	2	2	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
Total Employees	6	6	6	6	6	0
BOARD OF SUPERVISORS [0100]						
Clerk to the Board of Supervisors	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
CIRCUIT COURT CLERK [0202]						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	2	2	2	0
Deputy Court Clerk II	1	1	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]						
Tax Compliance Auditor	0	0	0	0	0	0
Deputy License Inspector	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	0	0	0	0	0	0
Chief Deputy Commissioner of Revenue	1	1	1	1	1	0
Total Employees	6	6	6	6	6	0
COMMONWEALTH'S ATTORNEY [0204]						
Administrative Associate	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	2	2	2	2	2	0
Office Associate I	0	0	0	0	0	0
Asst. Commonwealth's Attorney FT	3	3	3	3	3	-1
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Deputy Commonwealth's Attorney FT	0	0	0	0	0	1
Commonwealth's Attorney	1	1	1	1	1	0
Total Employees	7.5	7.5	7.5	7.5	7.5	0
COMMUNITY CORRECTIONS [2179 / 2178]						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]						
Office Manager	1	1	1	1	1	0
Pretrial Officer	3	3	3	3	2	-1

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Pretrial Officer (PT)	0	0	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
Total Employees	5	5	5	5	4	-1
DRUG COURT [0920]						
Drug Court Administrator	0	1	1	1	1	0
Total Employees	0	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
Director of Community Development & Code Compliance	0	0	0	0	0	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	0	0	0	0	0	0
Office Associate II (PT)	0	0	0	0	0	0
Planner	0	0	0	0	0	0
Manager VI, Planning	0	0	0	0	0	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	1	1	1	0
Executive Assistant/ Deputy Clerk	0	0	0	0	0	0
Project Management Specialist	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
COUNTY ATTORNEY [0102]						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	2.5	2.5	2.5	2.5	2.5	0
COUNTY GARAGE [0502]						
Mechanic	2	2	2	2	2	0
Master Mechanic	0	0	0	0	0	0
Apparatus Technician	2	2	2	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
Administrative Support Specialist III	0	0	0	1	1	0
Total Employees	5	5	5	6	6	0
ECONOMIC DEVELOPMENT [2151]						
Administrative Support Specialist II	0	0	0	0	0	0
Executive Assistant	1	1	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
EMERGENCY COMMUNICATIONS CENTER [0603]						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager VI (formerly V), Emergency Communications Center	1	1	1	1	1	0
Total Employees	17	17	17	17	17	0
FINANCE [0402]						
Accounting Clerk	1	1	1	1	1	0
Payroll Specialist	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized Amended FY 19-20	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Amended FY 21-22	Authorized Adopted FY 22-23	Authorized Change FY22-23
Payroll Supervisor	1	1	1	1	1	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Director of Finance	0	0	0	0	0	0
Deputy County Administrator, Finance	1	1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
FIRE & EMS [0610]						
Director of Fire & EMS	1	1	1	0	0	0
Fire & EMS Chief	0	0	0	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
Captain	3	3	3	3	3	0
Captain, Volunteer Fire/EMS Training	0	0	0	0	1	1
Captain 1						0
Captain 2						0
Lieutenant	9	9	9	9	12	3
Lieutenant 1						0
Lieutenant 2						0
Logistics Supervisor / Officer	0	0	0	0	0	0
EMT/Intermediate/Firefighter	0	0	0	0	0	0
EMT/Paramedic/Firefighter	0	0	0	0	0	0
Fire Medic	10	10	10	13	15	2
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	25	25	28	34	6
EMERGENCY MANAGEMENT (0612)						
Emergency Management Deputy Coordinator (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	0.5	0.5	0.5	0.5	0.5	0
FIRE & EMS [SAFER GRANT (0615 & 0616)]; BOTH GRANTS LAPSED [POSITIONS REFLECTED IN FIRE & EMS 0610]						
EMT/Paramedic/Firefighter [0616]	0	0	0	0		0
Fire Medic [0616]	2	2	2	2	0	-2
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	0	-3
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]	1	1	1	1	0	-1
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
Total Employees	6	6	6	6	0	-6
GENERAL PROPERTIES [0504]						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	4	3	3	3	3	0
Electrician	0	1	1	1	1	0
Buildings & Grounds Maint Mech	1	1	1	1	0	-1
Senior Building Maintenance Mechanic	0	0	0	0	0	0
Maintenance Supervisor	0	0	0	0	1	1
Courier / Stock Clerk	1	1	1	1	1	0
Deputy Director General Services	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized Amended FY 19-20	Authorized Amended FY 20-21	Authorized Adopted FY 21-22	Authorized Amended FY 21-22	Authorized Adopted FY 22-23	Authorized Change FY22-23
General Services Director	1	1	1	1	1	0
Total Employees	9	9	9	9	9	0
HUMAN RESOURCES [0103]						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	0	0	0	0	0	0
Human Res Technician	1	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
INFORMATION TECHNOLOGY [0403]						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	0	0	0	0	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems Technician	0	2	2	2	3	1
Information Systems System Engineer	1	0	0	0	0	0
Total Employees	6	6	6	6	7	1
PLANNING						
Administrative Support Specialist II	1	1	1	1	1	0
Planner	1	0	0	0	0	0
Manager VI, Planning	1	1	1	1	1	0
Planner I	0	1	1	1	1	0
Planner II	0	1	1	1	1	0
Planner	0	0	0	0	0	0
Total Employees	3	4	4	4	4	0
POLICE [0601]						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	1	1	1	1	1	0
Police Major	1	1	1	1	1	0
Police Officer	44	44	44	43	44	1
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
Accreditation Manager				1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Property & Evidence Technician	0	0	0	0	0	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
Total Employees	62.5	62.5	62.5	62.5	63.5	1
RECREATION [0505]						
Sr. Grounds Maintenance Wkr	2	1	1	1	1	0
Coordinator I, Grounds Maintenance & Tourism		1	1	1	1	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	0	0	0	0	0
Manager V, Sports & Tourism		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	0

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Administrative Support Specialist II	1	0	0	0	0	0
Total Employees	7	7	7	7	7	0
REGISTRAR [0901]						
Deputy Registrar	1	1	1	1	1	0
Deputy Registrar, PTR	0.5	0.5	0.5	0.5	0.5	0
General Registrar	1	1	1	1	1	0
Total Employees	2.5	2.5	2.5	2.5	2.5	0
SHERIFF [0203]						
Chief Deputy	1	1	1	1	1	0
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]						
Manager V, Social Services Administration	0	0	0	0	0	0
Deputy Director, Social Services	1	1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III	5	5	6	6	7	1
Benefits Program Specialist III - Part-Time	0	0	0	0	0.5	0.5
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	3	0
Administrative Support Specialist III	2	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	7	7	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	1	0	0	0	0
Manager IV, Social Services Administration			1	1	1	0
Manager IV, Advanced Social Services Case Management [Social Worker]	2	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
Total Employees	26.5	26.5	28.5	28.5	30	1.5
TREASURER [0201]						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0	0	0	0
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
Total Employees	6.5	6.5	6	6	6	0
VICTIM WITNESS [0906]						
Victim Witness Advocate	0	0	0	0	1	1
Coordinator IV (from II), Victim Witness Program	1	1	1	1	1	0
Total Employees	1	1	1	1	2	1
VJCCA [0909]						
Coordinator III, Community Services	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
UTILITIES [7001]						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0

POSITION CHART AUTHORIZED POSITIONS

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

	Authorized	Authorized	Authorized	Authorized	Authorized	Authorized
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0
Utility Worker III	1	1	1	1	1	0
Utility Worker III (PART TIME)	0	0	0	0	0.5	0.5
Utility Waterworks Operator	1	1	1	1	1	0
Meter Technician	0	1	1	1	1	0
Utility Supervisor	1	0	0	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Utility Project Engineer	0	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	14	15	15	15	15.5	0.5
Total	278.0	281.0	282.5	286.5	290.5	4.0
FULL-TIME	274.0	277.0	279.0	283.0	286.0	3.0
PART-TIME	4.00	4.00	3.50	3.50	4.50	1.00
A Difference Exists Between Authorized and Funded #						
ASSESSOR [0401]						
Senior Real Estate Appraiser						-1.0
PLANNING [0301] / COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]						
Manager VI, Planning						-1.0
COUNTY ADMINISTRATION [0101]						
Project Management Specialist						-1.0
Deputy County Administrator						-1.0
ECONOMIC DEVELOPMENT [2151]						
Director, Economic Development						0.0
GENERAL PROPERTIES [0504]						
Courier/ Stock Clerk						-1.0
Deputy General Services Director						-1.0
						-6.0

POSITION CHART FUNDED POSITIONS

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

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
ANIMAL CONTROL [0611]						
Animal Control Officer	3	3	3	3	3	0
Manager I, Animal Control	1	1	1	1	1	0
Coordinator, Animal Adoption Services	1	1	1	1	1	0
Kennel Attendant - Full-Time	1	1	1	1	1	0
Kennel Attendant - Part Time	0	0	0	0	0	0
Total Employees	6	6	6	6	6	0
ASSESSOR [0401]						
Real Estate Appraiser I or II	2	2	2	1	1	0
Senior Real Estate Appraiser	0	0	0	1	1	0
Real Estate Assessor	1	1	1	1	1	0
Coordinator IV, Real Estate Operations	1	1	1	1	1	0
Real Estate Technician	1	1	1	1	1	0
Total Employees	5	5	5	5	5	0
BOARD OF SUPERVISORS [0100]						
Clerk to the Board of Supervisors	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
CIRCUIT COURT CLERK [0202]						
Office Associate I	0	0	0	0	0	0
Chief Deputy	1	1	1	1	1	0
Clerk of Circuit Court	1	1	1	1	1	0
Deputy Court Clerk I	3	3	2	2	2	0
Deputy Court Clerk II	1	1	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]						
Tax Compliance Auditor	0	0	0	0	0	0
Deputy License Inspector	1	1	1	1	1	0
Commissioner of the Revenue	1	1	1	1	1	0
Deputy Commissioner of Revenue	3	3	3	3	3	0
Senior Deputy Commissioner of Revenue	0	0	0	0	0	0
Chief Deputy Commissioner of Revenue	1	1	1	1	1	0
Total Employees	6	6	6	6	6	0
COMMONWEALTH'S ATTORNEY [0204]						
Administrative Associate	0	0	0	0	0	0
Office Manager	1	1	1	1	1	0
Legal Assistant	2	2	2	2	2	0
Office Associate I	0	0	0	0	0	0
Asst. Commonwealth's Attorney FT	3	3	3	3	2	-1
Asst. Commonwealth's Attorney PT	0.5	0.5	0.5	0.5	0.5	0
Deputy Commonwealth's Attorney FT	0	0	0	0	1	1
Commonwealth's Attorney	1	1	1	1	1	0
Total Employees	7.5	7.5	7.5	7.5	7.5	0
COMMUNITY CORRECTIONS [2179 / 2178]						
Dir. of Community Corrections	1	1	1	1	1	0
Manager IV, Corrections Program Management	1	1	1	1	1	0
Probation Officer	4	4	4	4	4	0
Administrative Support Specialist II	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
COMMUNITY CORRECTIONS (PRETRIAL) [2174 / 2178 / 2179]						
Office Manager	1	1	1	1	1	0

POSITION CHART FUNDED POSITIONS

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

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Pretrial Officer	3	3	3	3	2	-1
Pretrial Officer (PT)	0	0	0	0	0	0
Pretrial Investigator	1	1	1	1	1	0
Total Employees	5	5	5	5	4	-1
DRUG COURT [0920]						
Drug Court Administrator	0	1	1	1	1	0
Total Employees	0	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
Director of Community Development & Code Compliance	0	0	0	0	0	0
Plans Reviewer	1	1	1	1	1	0
Permit Technician II	1	1	1	1	1	0
Permit Technician I	1	1	1	1	1	0
Coordinator IV, Environmental Program	1	1	1	1	1	0
Senior Building Inspector	3	3	3	3	3	0
Administrative Support Specialist II	0	0	0	0	0	0
Office Associate II (PT)	0	0	0	0	0	0
Planner	0	0	0	0	0	0
Manager VI, Planning	0	0	0	0	0	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	1	1	0	0
Executive Assistant/ Deputy Clerk	0	0	0	0	0	0
Project Management Specialist	0	0	0	0	0	0
Total Employees	2	2	2	2	1	0
COUNTY ATTORNEY [0102]						
Senior Legal Assistant	1	1	1	1	1	0
County Attorney	1	1	1	1	1	0
County Attorney (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	2.5	2.5	2.5	2.5	2.5	0
COUNTY GARAGE [0502]						
Mechanic	2	2	2	2	2	0
Master Mechanic	0	0	0	0	0	0
Apparatus Technician	2	2	2	2	2	0
Manager IV, Fleet	1	1	1	1	1	0
Administrative Support Specialist III	0	0	0	1	1	0
Total Employees	5	5	5	6	6	0
ECONOMIC DEVELOPMENT [2151]						
Administrative Support Specialist II	0	0	0	0	0	0
Executive Assistant	1	1	1	1	1	0
Specialist, Economic Development	1	1	1	1	1	0
Director, Economic Development	0	0	0	0	1	0
Total Employees	2	2	2	2	3	0
EMERGENCY COMMUNICATIONS CENTER [0603]						
Communications Officer	14	14	14	14	14	0
Communications Supervisor	2	2	2	2	2	0
Manager VI (formerly V), Emergency Communications Center	1	1	1	1	1	0
Total Employees	17	17	17	17	17	0
FINANCE [0402]						
Accounting Clerk	1	1	1	1	1	0

POSITION CHART FUNDED POSITIONS

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

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Payroll Specialist	1	1	1	1	1	0
Payroll Supervisor	1	1	1	1	1	0
Accounting Supervisor	1	1	1	1	1	0
Financial Reporting Accountant	1	1	1	1	1	0
Director of Finance	0	0	0	0	0	0
Deputy County Administrator, Finance	1	1	1	1	1	0
Procurement Officer	1	1	1	1	1	0
Total Employees	7	7	7	7	7	0
FIRE & EMS [0610]						
Director of Fire & EMS	1	1	0	0	0	0
Fire & EMS Chief			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
Captain	3	3	3	3	3	0
Captain, Volunteer Fire/EMS Training					1	1
Captain 1						0
Captain 2						0
Lieutenant	9	9	9	9	12	3
Lieutenant 1						0
Lieutenant 2						0
Logistics Supervisor / Officer						0
EMT/Intermediate/Firefighter	0	0	0	0	0	0
EMT/Paramedic/Firefighter	0	0	0	0	0	0
Fire Medic	10	10	10	13	15	2
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	25	25	28	34	6
EMERGENCY MANAGEMENT (0612)						
Emergency Management Deputy Coordinator (PT)	0.5	0.5	0.5	0.5	0.5	0
Total Employees	0.5	0.5	0.5	0.5	0.5	0
FIRE & EMS [SAFER GRANT (0615 & 0616)] - BOTH GRANTS LAPSED [POSITIONS REFLECTED IN FIRE & EMS 0610]						
EMT/Paramedic/Firefighter [0616]	0	0	0	0	0	0
Fire Medic [0616]	2	2	2	2	0	-2
Fire Medic 1 [0616]						0
Fire Medic 2 [0616]						0
Fire Medic 3 [0616]						0
Fire Medic 4 [0616]						0
Lieutenant [0616]	3	3	3	3	0	-3
Lieutenant 1 [0616]						0
Lieutenant 2 [0616]						0
Captain, Volunteer Fire/EMS Training [0615]	1	1	1	1	0	-1
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	6	6	0	-6
GENERAL PROPERTIES [0504]						
Office Manager	1	1	1	1	1	0
Building Maintenance Mechanic	4	3	3	3	3	0
Electrician	0	1	1	1	1	0
Buildings & Grounds Maint Mech	1	1	1	1	0	-1
Senior Building Maintenance Mechanic	0	0	0	0	0	0
Maintenance Supervisor	0	0	0	0	1	1
Deputy Director General Services	0	0	0	0	0	0
General Services Director	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 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Total Employees	7	7	7	7	7	0
HUMAN RESOURCES [0103]						
Human Resources Analyst	1	1	1	1	1	0
Human Resources Supervisor	0	0	0	0	0	0
Human Res Technician	1	1	1	1	1	0
Human Resources Information Specialist	0	0	0	0	0	0
Dir. of Human Resources	1	1	1	1	1	0
Total Employees	3	3	3	3	3	0
INFORMATION TECHNOLOGY [0403]						
Director of Information Technology	1	1	1	1	1	0
Information Systems Specialist, Applications	1	0	0	0	0	0
Network Systems Engineer	0	0	0	0	0	0
Computer / Technical Support Specialist	0	0	0	0	0	0
GIS Technician	1	1	1	1	1	0
Coordinator V, GIS	1	1	1	1	1	0
Information Systems Analyst, Business Process	1	1	1	1	1	0
Information Systems Technician	0	2	2	2	3	1
Information Systems System Engineer	1	0	0	0	0	0
Total Employees	6	6	6	6	7	1
PLANNING						
Administrative Support Specialist II	1	1	1	1	1	0
Planner	1	0	0	0	0	0
Manager VI, Planning	1	0	0	0	0	0
Planner I	0	1	1	1	1	0
Planner II	0	1	1	1	1	0
Planner	0	0	0	0	0	0
Total Employees	3	3	3	3	3	0
POLICE [0601]						
Administrative Support Specialist III	1	1	1	1	1	0
Chief of Police	1	1	1	1	1	0
Police Sergeant	6	6	6	6	6	0
Police Captain	1	1	1	1	1	0
Police Major	1	1	1	1	1	0
Police Officer	44	44	44	43	44	1
Police Officer First Class						0
Senior Police Officer						0
Master Police Officer						0
Career Police Officer						0
Administrative Support Specialist I	1	1	1	1	1	0
Crime Analyst	1	1	1	1	1	0
Administrative Support Specialist III (PTR)	0.5	0.5	0.5	0.5	0.5	0
Accreditation Manager	0	0	0	1	1	0
Property & Evidence Technician	0	0	0	0	0	0
Public Safety Information System Specialist	0	0	0	0	0	0
Police Lieutenant	6	6	6	6	6	0
Total Employees	62.5	62.5	62.5	62.5	63.5	1
RECREATION [0505]						
Sr. Grounds Maintenance Wkr	2	1	1	1	1	0
Coordinator I, Grounds Maintenance & Tourism		1	1	1	1	0
Coordinator I, Assistant Athletics	1	1	1	1	1	0
Coordinator V, Athletics	1	0	0	0	0	0
Manager V, Sports & Tourism		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	0
Administrative Support Specialist II	1	0	0	0	0	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 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
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]						
Manager V, Social Services Administration	0	0	0	0	0	0
Deputy Director, Social Services	1	1	1	1	1	0
Director, Social Services	1	1	1	1	1	0
Benefits Program Specialist III - Full-Time	5	5	6	6	7	1
Benefits Program Specialist III - Part-Time	0	0	0	0	0.5	0.5
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	3	0
Administrative Support Specialist III	2	2	2	2	2	0
Manager III, Social Services Case Management [Social Worker] - FT	7	7	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	1	0	0	0	0
Manager IV, Social Services Administration			1	1	1	0
Manager IV, Advanced Social Services Case Management [Social Worker]	2	2	2	2	2	0
Manager V, Social Services Case Management [Social Worker]	1	1	1	1	1	0
Total Employees	26.5	26.5	28.5	28.5	30	1.5
TREASURER [0201]						
Deputy Treasurer - FT	4	4	4	4	4	0
Deputy Treasurer - PT	0.5	0.5	0	0	0	0
Chief Deputy Treasurer	1	1	1	1	1	0
Treasurer	1	1	1	1	1	0
Total Employees	6.5	6.5	6	6	6	0
VICTIM WITNESS [0906]						
Victim Witness Advocate	0	0	0	0	1	1
Coordinator IV (from II), Victim Witness Program	1	1	1	1	1	0
Total Employees	1	1	1	1	2	1
VJCCCA [0909]						
Coordinator III, Community Services	1	1	1	1	1	0
Total Employees	1	1	1	1	1	0
UTILITIES [7001]						
Utility Billing/Collection Specialist I	1	1	1	1	1	0
Utility Billing/Collection Specialist II	2	2	2	2	2	0
Utility Billing/Collection Specialist III	0	0	0	0	0	0
Manager V, Utility Office Management	1	1	1	1	1	0
Utility Worker I	3	3	3	3	3	0
Utility Worker II	0	0	0	0	0	0

POSITION CHART FUNDED POSITIONS

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

	Funded	Funded	Funded	Funded	Funded	Funded
	Amended FY 19-20	Amended FY 20-21	Adopted FY 21-22	Amended FY 21-22	Adopted FY 22-23	Change FY22-23
Utility Worker III	1	1	1	1	1	0
Utility Worker III (PART TIME)	0	0		0	0.5	0.5
Utility Waterworks Operator	1	1	1	1	1	0
Meter Technician	0	1	1	1	1	0
Utility Supervisor	1	0	0	0	0	0
Senior Utility Worker	2	2	2	2	2	0
Utility Project Engineer	0	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	14	15	15	15	15.5	0.5
Total	273.0	275.0	276.5	280.5	284.5	4.0
FULL-TIME	269.0	271.0	273.0	277.0	280.0	3.0
PART-TIME	4.00	4.00	3.50	3.50	4.50	1.00

A Difference Exists Between Authorized and Funded #

ASSESSOR [0401]	
Senior Real Estate Appraiser	-1.0
COMMUNITY DEVELOPMENT AND CODE COMPLIANCE [0300]	
Manager VI, Planning	-1.0
COUNTY ADMINISTRATION [0101]	
Project Management Specialist	-1.0
Deputy County Administrator	-1.0
ECONOMIC DEVELOPMENT [2151]	
Director, Economic Development	0.0
GENERAL PROPERTIES [0504]	
Courier/ Stock Clerk	-1.0
Deputy General Services Director	-1.0
	-6.0

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

Classification Title:	Grade:	FLSA Status:
Accounting Clerk	314	Non-Exempt
Accounting Supervisor	318	Non-Exempt
Administrative Support Specialist I	306	Non-Exempt
Administrative Support Specialist II	308	Non-Exempt
Administrative Support Specialist III	310	Non-Exempt
Animal Control Officer	310	Non-Exempt
Apparatus Technician	311	Non-Exempt
Assistant Commonwealth Attorney	320	Exempt
Benefits Program Specialist III	314	Non-Exempt
Benefits Program Specialist IV	316	Non-Exempt
Benefits Program Supervisor	318	Exempt
Building Inspector	314	Non-Exempt
Building Maintenance Mechanic	310	Non-Exempt
Chief Deputy Commissioner of Revenue	314	Non-Exempt
Chief Deputy Court Clerk	315	Non-Exempt
Chief Deputy Treasurer	314	Non-Exempt
Clerk to the Board of Supervisors	Contract	Non-Exempt
Communications Officer	312	Non-Exempt
Communications Supervisor	316	Non-Exempt
Coordinator I, Assistant Athletics	313	Non-Exempt
Coordinator I, Grounds Maintenance & Tourism	313	Non-Exempt
Coordinator I, Parks Special Activities	313	Non-Exempt
Coordinator III, Community Services	315	Non-Exempt
Coordinator IV, Environmental Program	316	Non-Exempt
Coordinator IV, Real Estate Operations	316	Non-Exempt
Coordinator IV, Victim Witness Program	316	Non-Exempt
Coordinator V, GIS	318	Non-Exempt
Coordinator, Animal Adoption Services	308	Non-Exempt
County Administrator	Contract	Exempt
County Attorney	Contract	Exempt
Court Administrator	316	Non-Exempt
Crime Analyst	309	Non-Exempt
Deputy Commissioner of Revenue	310	Non-Exempt
Deputy Commonwealth Attorney	322	Exempt
Deputy County Administrator	324	Exempt
Deputy Court Clerk I	308	Non-Exempt
Deputy Court Clerk II	310	Non-Exempt
Deputy Director/Building Official	320	Exempt
Deputy Director, Social Services	321	Exempt

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

Classification Title:	Grade:	FLSA Status:
Deputy License Inspector	314	Non-Exempt
Deputy Registrar	308	Non-Exempt
Deputy Treasurer	310	Non-Exempt
Director Community Corrections	323	Exempt
Director Community Development & Code Compliance	323	Exempt
Director, Economic Development & Tourism	323	Exempt
Director Finance	324	Exempt
Director General Services	323	Exempt
Director Human Resources	323	Exempt
Director Information Technology	323	Exempt
Director Parks & Recreation	323	Exempt
Director Social Services	323	Exempt
Director Utilities & Engineering	323	Exempt
Drug Court Coordinator	316	Non-Exempt
Economic Development Specialist	315	Non-Exempt
Electrician	312	Non-Exempt
Executive Assistant	314	Non-Exempt
Financial Reporting Accountant	316	Non-Exempt
GIS Technician	314	Non-Exempt
Human Resources Analyst	317	Non-Exempt
Human Resources Technician	314	Non-Exempt
Information Systems Analyst - Business Process	318	Non-Exempt
Information Systems Technician	317	Non-Exempt
Kennel Attendant	305	Non-Exempt
Legal Assistant	310	Non-Exempt
Maintenance Supervisor	318	Non-Exempt
Manager I, Animal Control	315	Non-Exempt
Manager II, Fire/EMS Business Management	316	Non-Exempt
Manager III, Social Services Case Management	317	Non-Exempt
Manager IV, Fleet	318	Exempt
Manager IV, Advanced Social Services Case Management	318	Non-Exempt
Manager IV, Community Corrections Program Management	318	Exempt
Manager IV, Social Services Administration	318	Exempt
Manager V, Social Services Case Management	319	Exempt
Manager V, Sports & Tourism	319	Exempt
Manager V, Utility Office Management	319	Exempt
Manager V, Utility Operations Management	319	Exempt
Manager VI, Emergency Communications Center Management	320	Exempt
Mechanic	310	Non-Exempt

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

[illegible]

**PRINCE GEORGE COUNTY (Sworn Police Officers)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Police Officer	P101	Non-Exempt
Police Officer 1st Class	P102	Non-Exempt
Senior Police Officer	P103	Non-Exempt
Master Police Officer	P104	Non-Exempt
Career Police Officer	P105	Non-Exempt
Police Sergeant	P111	Non-Exempt
Police Lieutenant	P113	Non-Exempt
Police Captain	P115	Exempt
Police Major	P117	Exempt
Police Chief	P122	Exempt

**PRINCE GEORGE COUNTY (Fire/ EMS Personnel)
GRADE ASSIGNMENTS**

Classification Title:	Grade:	FLSA Status:
Fire Medic 1 (Recruit)	F101	Non-Exempt
Fire Medic 2 (BLS minimum certification)	F102	Non-Exempt
Fire Medic 3 (ALS or Intermediate certification)	F103	Non-Exempt
Fire Medic 4 (Paramedic certification)	F104	Non-Exempt
Fire Lieutenant 1 (Intermediate certification)	F112	Non-Exempt
Fire Lieutenant 2 (Paramedic certification)	F113	Non-Exempt
Fire Captain 1 (Intermediate certification)	F114	Non-Exempt
Fire Captain 2 (Paramedic certification)	F115	Non-Exempt
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: 5% adjustment to minimum salary July 1, 2022
 Minimum Salary: \$28,078.00
 Effective Date: FY22-23

ANNUAL SALARY			
<u>Salary Grade:</u>	<u>Minimum of Salary Grade</u>	<u>Mid-point of Salary Grade</u>	<u>Maximum of Salary Grade</u>
305	\$28,078	\$35,098	\$42,117
306	\$29,482	\$36,853	\$44,223
307	\$30,956	\$38,695	\$46,434
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

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>
305	\$13.50	\$16.87	\$20.25
306	\$14.17	\$17.72	\$21.26
307	\$14.88	\$18.60	\$22.32
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

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

Grade Adjustment: 5% adjustment to minimum salary July 1, 2022
 Minimum Salary: \$47,250.00
 Effective Date: FY22-23

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	\$47,250	\$60,244	\$73,238
P102	\$49,613	\$63,257	\$76,900
P103	\$52,094	\$66,420	\$80,746
P104	\$54,699	\$69,741	\$84,783
P105	\$57,434	\$73,229	\$89,023
P111	\$63,177	\$82,130	\$101,083
P113	\$69,495	\$90,344	\$111,192
P115	\$76,445	\$99,379	\$122,312
P117	\$84,090	\$109,317	\$134,544
P122	\$105,113	\$136,647	\$168,181

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	\$22.72	\$28.96	\$35.21
P102	\$23.85	\$30.41	\$36.97
P103	\$25.05	\$31.93	\$38.82
P104	\$26.30	\$33.53	\$40.76
P105	\$27.61	\$35.21	\$42.80
P111	\$30.37	\$39.49	\$48.60
P113	\$33.41	\$43.43	\$53.46
P115	\$36.75	\$47.78	\$58.80
P117	\$40.43	\$52.56	\$64.68
P122	\$50.54	\$65.70	\$80.86

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

Grade Adjustment: 5% adjustment to minimum salary July 1, 2022
 Minimum Salary: \$45,150.00
 Effective Date: FY22-23

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	\$45,150	\$57,567	\$69,983
F102	\$47,408	\$60,445	\$73,482
F103	\$52,148	\$66,489	\$80,830
F104	\$54,519	\$69,512	\$84,505
F112	\$64,044	\$83,257	\$102,470
F113	\$67,296	\$87,485	\$107,673
F114	\$70,377	\$91,491	\$112,604
F115	\$73,962	\$96,151	\$118,339
F122	\$103,155	\$134,102	\$165,048

Part Time Medic Hourly Rates

Recruit	\$21.71	\$27.68	\$33.65
BLS	\$22.79	\$29.06	\$35.33
ALS/Int	\$25.07	\$31.97	\$38.86
Paramedic	\$26.21	\$33.42	\$40.63

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: FY22-23

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

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.

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

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

Business, Professional, and Occupational License (BPOL) - Business, Professional, and Occupational License refers to the license tax that is levied upon those doing business or engaging in a profession, trade, or occupation in the county.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

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

Capital Improvements Plan – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CARES (Coronavirus Aid, Relief and Economic Security Act) Funding – Federal funding provided to states and localities to offer relief for impacts associated with COVID-19.

Career Development Plan – A method by which an employee can develop and progress within an organization.

Carryover Funds – Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year, upon appropriation.

Cash Proffer – Funds negotiated at the time of rezoning to help defray the capital cost associated with resultant development.

Component Unit – Legally separate organization for which the elected officials of the primary government are financially accountable.

Constitutional Officers – Elected Officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer).

Contingency – A budgetary assignment established for emergencies or unforeseen expenditures.

Contractual Services – An object series that includes services rendered to private firms, individuals, or other governmental entities.

Debt Ratio – A comparative statistic illustrating the relationship between the issuer's outstanding debt and such factors as its tax base, population, or expenditures.

Debt Service – A County's obligation to pay the principle and interest of all bonds and other debt instruments according to pre-determined payment schedule.

Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department – A major functional component of the County, which indicates overall management responsibility of an operation or a group of related operations. For example, the Department of General Services includes Administration, Engineering and Facility Maintenance, Facility/Utility Charges, Telecommunications, and Grounds Maintenance.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Disbursement – Payments made in cash.

Encumbrance – A carry over of funds for an anticipated expenditure prior to payment for the item. Funds usually or assigned or encumbered once a contract obligation has been signed or a purchase order has been issued.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

Estimated Revenue – The amount of projected revenue to be collected during the fiscal year.

Expenditure – This term refers to the overflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Expenditure Object Code – An expenditure classification referring to the lowest and most detailed level of classification such as utility charges, office supplies, and furniture.

Fiduciary Fund - A fund category used to report on assets held in trust for others. An example is our self-insured health insurance fund.

Fines and Forfeitures – Revenues received from forfeitures and authorized fines such as library and parking violations.

Fiscal Year – The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of Prince George has specified July 1st to June 30th as its fiscal year.

Fringe Benefits – Contributions made by the county for its share of personnel costs for Social Security, Medicare, pension/retirement, health insurance, and life insurance plans.

Full-Time Equivalent (FTE) – A full-time employee.

Fund – An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activates or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance – Fund balance is the excess of assets over liabilities.

Assigned Fund Balance consists of amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned balance.

Unassigned Fund Balance consists of amounts not classified as non-spendable, restricted or committed, or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenues. This fund usually includes most of the basic operating services, such as general administration, judicial services, public safety, environmental and development services, finance and planning, education, human services, general services, and community services.

General Obligation Debt – Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.

Governmental Fund - A fund category used to account for tax-supported activities within a government. The five types of governmental funds are the general fund, permanent funds, special revenue funds, capital project funds and debt service funds.

Government Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

Grant – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Interfund Transfers – The movement of monies between funds of the same governmental entity. These do not include loans, quasi-external transactions, or reimbursements.

Land Book Value – The value assigned to property located within the County; prepared based on the Assessor's assessments, as exchanged by the board of equalization of assessments, and certified by the Commissioner of Revenue.

Levy – To impose taxes, special assessments, or service charges for the support of governmental activities.

Licenses & Permits – Fees collected for the issuance of licenses and permits such as business licenses and building permits.

Line-Item Budget – A departmental budget that specifies types of expenditures planned for the fiscal year.

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

Operating Budget – Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries; fringe benefits; supplies; training; fuel; various services; annual software licenses and maintenance costs; repair and maintenance; rentals and leases; capital outlay for county departments.

Operating Expenses – Fund expenses directly related to the fund's primary activities.

Operating Revenues – Funds that the county receives as income to pay ongoing operations, such as taxes, fees for specific services, interest earnings, and grant revenues.

Ordinance – A formal legislative enactment by the governing body of a municipality. If not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality.

Other Taxes – Taxes collected as authorized by Virginia State Law or County Ordinance such as sales tax, telecommunications tax, lodging tax, and motor vehicle licenses.

Penalties & Interest – Fees collected for violations and delinquent taxes.

Personal Property – A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property, and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.

Property Tax – Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Property Tax Rate – The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.

Proprietary Fund – A fund category used to account for the business-type activities within a government. This category includes two fund types: enterprise fund and internal service fund.

Public Service Property – Property specifically designated for public service use, including property purchased and received as a gift by a government. Public Service Property includes real property and other property, such as computers, copiers and cash registers.

Real Property – Real estate, including land and improvements (building, fencing, paving) classified for purposes of tax assessments.

Reclassification – A personnel action approved when an employee's position duties and responsibilities change. The result is a change in the salary grade assigned to the position (increase or decrease).

Reconciliation – A detailed summary of increases and decreases in expenditures from one budget year to another.

Reserve – Budgetary terminology used by the county to indicate the portion of fund balance that is either restricted, committed, or assigned.

Resolution – An order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

School Nutrition (Cafeteria) Fund – Enterprise fund for the school system where the charges for school nutrition products and services are covered by the fees the system collects.

School Operations Fund – The fund for the school component unit to collect revenues and pay expenditures related to all general school activities.

School – Federal Grants Fund (Formerly Title I) – Special Revenue fund within the school system which tracks revenues and expenditures for federal grants and programs.

School Textbook Fund – Special Revenue fund within the school system that houses activity for school textbooks.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.

Statute – A written law enacted by a duly organized and constituted legislative body.

Stormwater Utility Fund – A special revenue fund used to operate, maintain, and improve the County's stormwater management systems.

Tax Rate – The amount of tax levied for each \$100 of assessed value.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit of all people.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Source: Governmental Accounting, Auditing, and Financial Reporting by Stephen Gauthier