



King George County Adopted Annual Fiscal Plan

Fiscal Year
2008-2009

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KING GEORGE COUNTY, VIRGINIA



Our History

King George County, named for King George I of England, was formed in 1720 from Richmond County. The boundaries were from Richmond County to Fauquier County. The County is located in the northern area of what is known as Virginia's urban crescent, bounded on the north by the Potomac River and on the South by the Rappahannock River.

It Happened Here

Ferry Farm was in King George where George Washington lived for about 10 years. It was here where Parson Weems told that George said to his father "I shall not tell a lie, I cut down your cherry tree."

Notable residents and residences

James Madison was born at Port Conway on March 5, 1751. James Madison was the "Father of the Constitution" and the fourth President of the United States. Another famous person born in King George was William "Extra Billy" Smith. Born at his father's ancestral home, Marengo, on September 6, 1797. Billy later became a lawyer, mail carrier, and on January 1, 1846, became Governor of Virginia. That was the same year the United States went to war with Mexico. In 1861 Smith was a colonel in the Confederacy. In 1863 he became a Major General. On New Year's Day 1864, at the age of 67, Smith was again inaugurated Governor of Virginia until the close of the Civil War.

Colonel Joseph Jones, whose nephew was James Monroe, resided in King George. Other notable residents and homes were those of William Strother of Millbank. Millbank stood next to Canning, which was the first County seat. It had a courthouse, jail and ordinary. William Fitzhugh was of "Bedford", Thomas Fairfax's land office at Indiantown", Robert "King" Carter of Cleve, Thomas B. B. Baber of Spy Hill, Samuel Washington, brother of George, of Chotank and Colonel Gustavous Alexander of Salisbury, for whom the City of Alexandria is named.

Barnesfield was built about 1719 by Rice Hooe. Hooe's Ferry enabled people to cross the Potomac into Maryland. Patrick Henry rode the Ferry in 1775 on his way to attend General Congress. Others who used Hooe's Ferry were Light Horse Harry Lee, and George Washington during Revolutionary War years.

Native Americans

Long before these notables lived in King George, the Dogue Indians were on the north side of the Rappahannock near the entrance of Dogue Creek.

Cuttawomen were at Lamb's Creek on the Rappahannock River. The Potowmack Indians were near the Stafford and King George boundary and used the Friendly Cottage area as a camping ground for the Indians.

Military Service

The men from King George County served in the 10th Virginia. This unit was formed in October 1776 under the command of Colonel Edward Stevens, Lt. Colonel Lewis Willis, and Major Samuel Hawes. The 10th Virginia spent the winter of 1777-78 at Valley Forge as a part of General George Washington's brigade. In 1778 the 10th was reassigned to the 6th Virginia and then in 1780 to the 2nd Virginia and was commanded by Col. Richard Parker and Lt. Col. Burgess Ball. On May 2, 1780, the 2nd Virginia was captured by the British at Charles Town, South Carolina.

On May 1, confederates started erecting batteries at Mathias Point commanded by General Daniel Ruggles and Col. R. M. Mayo. These batteries were to blockade the Potomac River. On June 27, 1861, the Thomas Freeborn shelled Mathias Point to drive away the Confederate batteries. The Confederates fired back striking Commander James H. Ward in the abdomen and he soon died. Commander Ward was the first Union naval officer to die in the Civil War.

Booth's Escape

John Wilkes Booth and David Herold crossed from Maryland on the night of April 21, 1865. They rowed past Barnsfield where Booth probably said that was the home of Dr. A. B. Hooe, which was burned by the Yankees in 1861. They landed at Mrs. Quesenberry's home where she gave them food. They left there and proceeded to Cleydale the home of Dr. Richard Stuart. Dr. Stuart refused to give any aid to the assassins. The next day they were taken to Port Conway by William Lucas. They met William O. Rollins who took them across the Rappahannock to Port Royal.

After the war it took King George several years to recover. On August 8, 1873, the steamer Wawaset caught fire and sank at Chatterton's Landing. 100 lives were lost and the \$40,000 steamer was a total loss. The Wawaset's sinking is the worst maritime disaster on the Chesapeake Bay and its tributaries.

Navy Proving Ground

In 1918 a Navy Proving Ground was started and called Dahlgren, after John A. Dahlgren, the "Father of Naval Ordnance." It has been the county's largest employer. NSWC Dahlgren has played a big part in our nation's defense.

Crossing the Potomac

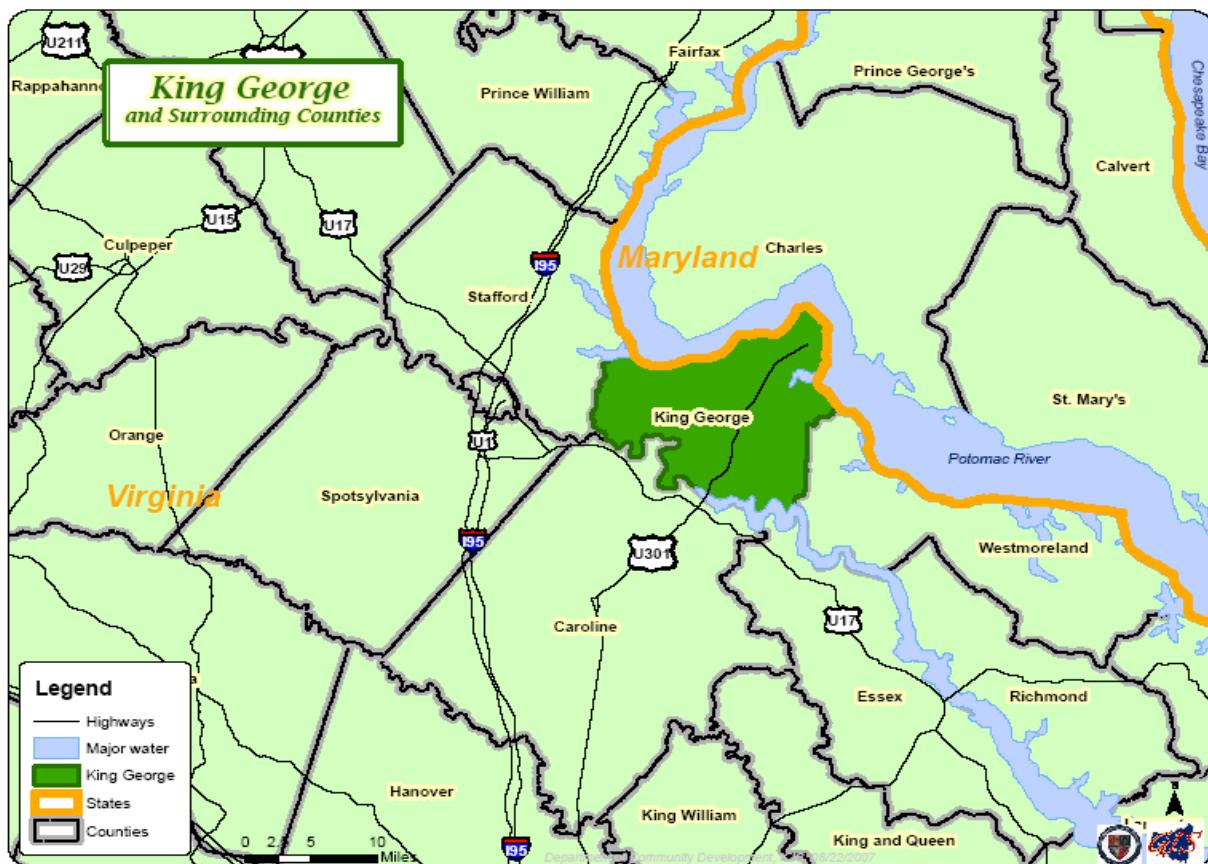
In December 1940, the Potomac River Bridge opened. Attending at the ribbon cutting ceremony was President Franklin D. Roosevelt and Maryland Governor Herbert O'Conor. Just as they were to cut the ribbon, a J-3 Piper Cub flew under the bridge. That plane was piloted by Roland "Blue" Burgess and Walter B. Mason of King George. This action added to the excitement of the bridge opening. Over 250 years later at the same location of Mr. Hooe's ferry the Potomac River Bridge is the Gateway to the North and South.

DEMOCRAPHICS

The County of King George is located in the coastal plains of Virginia, 20 miles east of Fredericksburg and 50 miles northeast of Richmond, VA. The County encompasses a land area of 183 square miles. One US primary route and State primary route traverse the County.

ECONOMY

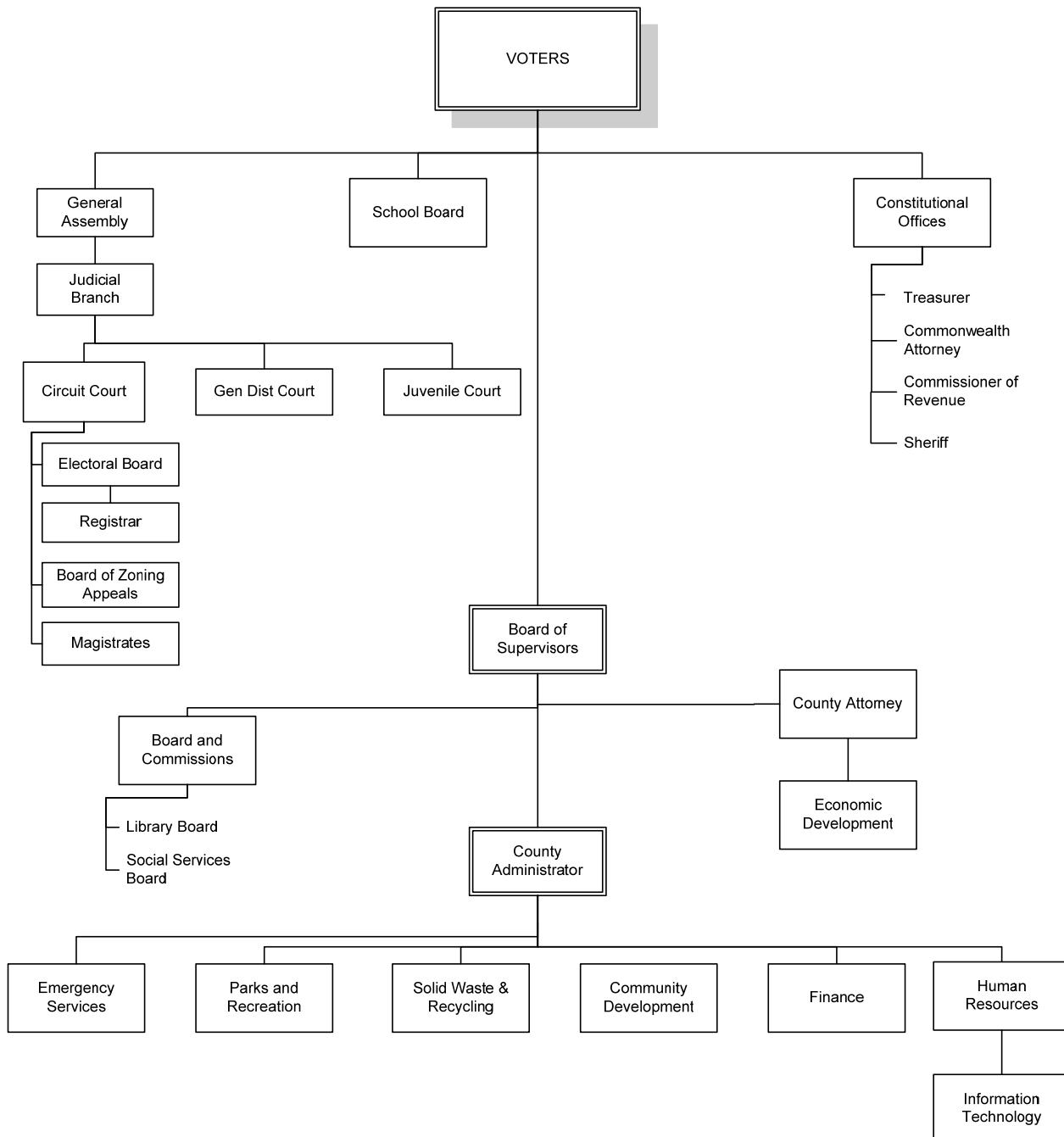
King George has a diversified economy with strong federal government, trade services and agricultural sectors. The primary employment sectors are federal civilian government, trade services and manufacturing. The major employer is the Naval Surface Warfare Center (NAVSWC) which provides employment for over 4,363 civilian personnel. In addition to the base operations, the Naval Space Surveillance Center, Naval Space Command and the Aegis Training Center have assisted in attracting over 70 high tech software engineering firms to the County.



King George County government is organized under the County Administrator form of government. The governing body of the County is the Board of Supervisors/County Administrator, which sets overall policies for the administration of the County. They consist of five (5) members representing four (4) Election Districts and one (1) at-large district in the County. The Chairman of the Board is elected by the Board of Supervisors and serves a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to act as the Chief Administrative Officer for the County. The County Administrator serves at the pleasure of the Board of Supervisors, implements the policies established by the Board of Supervisors, and manages the day-to-day affairs of the County. See *Organizational Chart*.



KING GEORGE COUNTY ORGANIZATIONAL CHART



King George County, Virginia

CEDELL BROOKS, JR.
Shiloh Election District

JOSEPH W. GRZEIKA
James Madison Election District

JAMES B. HOWARD
James Monroe Election District

JAMES F. MULLEN
Dahlgren Election District

DALE W. SISSON, JR.
At-Large Election District



INTERIM COUNTY ADMINISTRATOR
A. TRAVIS QUESENBERRY
10459 Courthouse Drive, Suite 200
King George, VA 22485
Telephone: (540)775-9181
FAX: (540)775-5248
Website: www.king-george.va.us

April 28, 2008

King George County Board of Supervisors

RE: Adopted FY2008-2009 Annual Fiscal Plan

Dear Members of the Board:

I am pleased to submit the adopted FY2008-2009 Annual Fiscal Plan for the County of King George. This adopted budget is responsive to the challenges anticipated for the upcoming fiscal year.

This year's budget development process encountered many financial and policy challenges that markedly influenced the adopted budget presented herein. The Board of Supervisors is aware of the impact the slowing economy has had on revenues for FY2007-2008. This trend has been carried forward with the revenue projections for FY 2008-2009. Because of this situation, our ability to maintain existing levels for external and internal services, particularly in education, public safety, social services, administration, judicial, public works, finance and community development was affected.

The adopted budget represents the culmination of a great deal of effort on the part of County staff and the Constitutional Officers. Further, I believe the content of this budget document serves the informational needs of our citizens by providing complete and accurate information about the County's adopted revenues and expenditures for FY2008-2009.

BUDGET GOALS

The following were five (5) key goals framing the development of the adopted budget:

- ◆ Develop a plan to improve government so that it serves to enhance the quality of life for our citizens;
- ◆ Maintain a reasonable and competitive County tax structure by effectively and responsibly balancing increasing demands for services with available resources to create maximum value for the citizens and businesses of King George County;
- ◆ Promote economic development through a proactive strategy of recruitment, retention, and investment to provide well-paying jobs and to diversify the tax base; and,
- ◆ Continue to promote the development of an accountable, responsive local government which uses best practices to continuously improve efficiencies and effectiveness;
- ◆ Increase funding to King George County Schools to provide for increase in costs of services and ensure adequate resources for the students of King George County.

LOCAL TAX RATES AND RELATED BUDGET MATTERS

Annually, the Board of Supervisors sets a number of local tax rates as part of adopting the County's operating budget. The primary tax rates set by the Board which generate the largest sources of revenue include real estate, personal property, and machinery and tools while other tax rates are statutorily established by the Code of Virginia. The adopted FY2008-2009 operating budget maintains all tax rates at the FY2007-2008 levels except for the real estate tax rates.

The Board of Supervisors directed that the real estate tax rate should reflect the amount needed to service the debt issued for capital projects. These projects are the new high school (remaining portion of funding for the project not previously borrowed), a portion of the capital funds needed for the new government center project, and certain capital projects for the King George County Service Authority. The debt service payment for these projects due in FY2008-2009 equals \$1,434,935, a 20% increase from the prior year.

The real estate tax rate in the adopted FY2008-2009 operating budget has been increased \$0.01 per \$100.00 of assessed value which reflects an adopted real estate tax rate of \$0.45 per \$100 of assessed value. This is based on a calculation of \$0.01 on the real estate tax rate generating \$261,971.

The following information provides an overview of the significant components of the adopted FY2008-2009 operating budget which was presented to the Board of Supervisors:

King George County Public Schools

It is generally known that King George County Public Schools receives about fifty one percent (51%) of the local revenue produced by the taxes levied by the Board of Supervisors. In light of this substantial allocation of local revenue, the Superintendent's FY2008-2009 budget as presented to the School Board requested an increase in local funding of \$5,380,565 or fifty percent (50%) over the FY2007-2008 appropriation approved by the Board of Supervisors. This request does not include the additional \$4,741,141 for the debt service to fund the new high school and other recent school capital projects. Fully funding for the Superintendent's budget request would require an increase in the real estate tax rate of \$.21 per \$100.00 of assessed value.

For the State's FY2009-2010 biennial budget, the County's composite index is .4079. An illustration of this "ability to pay" number is that for each dollar applied to fund basic education the County is required to fund \$0.4079 and the State is to fund \$0.5921. This computes the minimum amount of local funds (viz., "maintenance of effort") needed to receive the State's basic aid contribution to fund the FY2008-2009 school budget. The maintenance of effort based on the composite index for FY2008-2009 is \$12,349,575, which is \$1,676,423 greater than the maintenance of effort amount approved by the Board of Supervisors for FY2007-2008.

The adopted budget reflects an increase in local funding for the schools for an amount totaling \$12,373,371 which is slightly greater than the maintenance of effort required by the State. The adopted amount reduces the Superintendent's request from \$38,988,829 to \$35,191,245 and includes \$150,000 for the purchase of school buses.

With regard to the acquisition of replacement school buses, it is recognized that prudent fleet management would have a number of the buses retired each fiscal year and replaced by new buses. This is the standard practice for the Sheriff's Office and the Department of Emergency Services which are similarly vehicle intensive operations. Staff has developed, with the assistance of the County's financial consultant, an adopted replacement bus acquisition program that would utilize lease-purchase financing and cash for the next ten (10) years.

The program is advantageous as the Board of Supervisors would have direct oversight of the annual funding and timing of the acquisitions through the budget and appropriations process much like the debt service program in place for school facilities.

King George County Schools has chosen to implement the bus replacement program as recommended.

Components of FY2008-2009 Operating Budget Requests and Non-Discretionary Expenditure Increases

The Board of Supervisors received a staff presentation at its work session on February 20, 2006 about on-going recruitment and retention problems confronting the Sheriff's Office and the Department of Emergency Services. Two (2) of the recommendations as presented at the conclusion of the presentation have been implemented.

First, funding of \$218,000 to provide enhanced retirement benefits (LEOS) from the Virginia Retirement System for eligible personnel in the Sheriff's Office and the Department of Emergency Services. Second, \$75,000 was budgeted to implement a salary market adjustment in FY2008-2009 needed for uniformed positions. This study was completed and implemented in FY2007-08 which also addressed salary compression issues. The total to implement amounted to \$294,000 and is included in FY2008-2009 adopted budget.

In addition, the Board of Supervisors has agreed to have a study conducted internally to determine cost to implement a salary market adjustment for the remainder of County employees during fiscal year 2008-2009. Once the cost to implement has been determined they will explore funding and timing of implementation.

Another important component of the adopted budget includes an increase of \$179,915 for contributions to outside agencies. This mainly represented the Rappahannock Regional Jail and the Rappahannock Juvenile Detention Facility of which the County has shared expenses for regional use.

It should be noted that the adopted FY2008-2009 pay for performance salary increase budgeted for employees on the County's pay and classification plan is 2.0%. This represents a reduction from 4.0% which was the amount budgeted FY2007-2008. The employer-share for fringe benefits and income taxes has been correspondingly reduced. In addition employee health insurance premiums were reduced by six percent (6%).

The adopted budget reflects a number of increases in non-discretionary expenditures, primarily driven by increases in maintenance service contracts, fuel, utilities and replacement equipment.

Due to an overall State reduction of \$50 million in revenues. Adopted FY09 Comprehensive Services budget and other areas that receive State aid to localities amounted to reductions of \$193,802.

Ambulance Fee for Service Program

The Board of Supervisors developed and implemented an ambulance fee for service program. The adopted FY2008-2009 operating budget includes a projected revenue amount of \$400,000. This is the second year of the program.

In conclusion, the adopted FY2008-2009 operating budget represents a series of choices to maintain or enhance existing levels of service, meet increased operating expenses, or respond to regional, state, or federal cost share requirements. Some of these decisions were made using prudent budget practices while others reflect the realities of a strained economy. None were easy and none were made without recognizing the probable impact to each of the County's citizens, taxpayers, employees, services, and programs.

**COUNTY OF KING GEORGE
AVERAGE REAL ESTATE ASSESSED VALUES**

SINGLE FAMILY

| | | |
|---------------------------------------|------------------------|-----------------------------------|
| <u>Total Value</u> \$2,288,659,200 | <u>Units</u> 10,654 | <u>Average Value</u> \$214,817 |
|---------------------------------------|------------------------|-----------------------------------|

| | |
|-----------------------|-------|
| Average Tax Bill CY07 | \$805 |
| Average Tax Bill CY08 | \$967 |

MULTIPLE FAMILY

| | | |
|------------------------------------|--------------------|-----------------------------------|
| <u>Total Value</u> \$11,602,700 | <u>Units</u> 39 | <u>Average Value</u> \$297,505 |
|------------------------------------|--------------------|-----------------------------------|

| | |
|-----------------------|---------|
| Average Tax Bill CY07 | \$1,433 |
| Average Tax Bill CY08 | \$1,339 |

COMMERCIAL

| | | |
|-------------------------------------|---------------------|-----------------------------------|
| <u>Total Value</u> \$178,857,600 | <u>Units</u> 422 | <u>Average Value</u> \$423,833 |
|-------------------------------------|---------------------|-----------------------------------|

| | |
|-----------------------|---------|
| Average Tax Bill CY07 | \$1,651 |
| Average Tax Bill CY08 | \$1,907 |

AGRICULTURAL

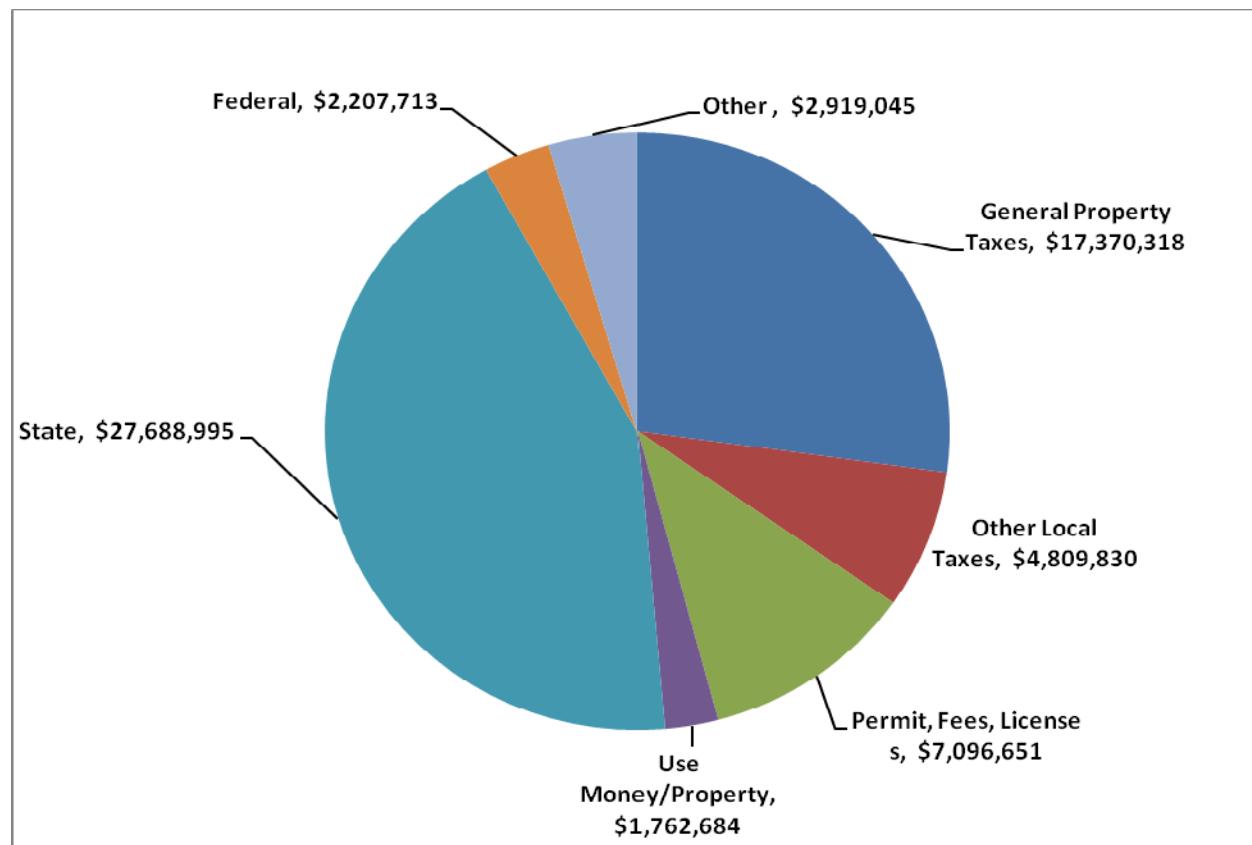
| | | |
|-------------------------------------|---------------------|-----------------------------------|
| <u>Total Value</u> \$350,958,000 | <u>Units</u> 923 | <u>Average Value</u> \$380,236 |
|-------------------------------------|---------------------|-----------------------------------|

| | |
|-----------------------|---------|
| Average Tax Bill CY07 | \$1,522 |
| Average Tax Bill CY08 | \$1,711 |

TOTAL REVENUES

The Fiscal Year 2008-2009 total revenues are shown below. Major sources include property tax, sales tax, utility tax and funds from the Commonwealth of Virginia.

ALL FUNDS
Revenue by Source



REAL ESTATE

Real estate taxes are projected to increase by 10%, and constitute 41% of the County's General Fund revenues for FY2008-2009. The rate of increase reflects continued steady growth. The overall value of real property in the County (excluding public service corporations) totaled \$2.2 billion as of January 1, 2008. This budget is based on a real estate tax rate of \$.45 per \$100 of assessed value.

PERSONAL PROPERTY

Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For businesses, examples include motor vehicles, machines, fixtures and tools.

In calendar year 2006, the assessed value of personal property in the County totaled \$174 million. This increased 2% to \$177 million in calendar year 2007. The Fiscal Year 2009 estimate of this revenue is based on an increasing value of 3% of assessed property and a tax rate of \$3.20 per \$100 of assessed value. The

estimate assumes that the assessed value of personal property will continue to grow. This assumption is based on regional inflation figures for growth in tangible business property values. It also assumes that the value of new vehicles purchased during 2008 will outweigh the general decline in used car values, and that the total overall number of registered vehicles will increase as a result of low interest rates and incentive programs.

LOCAL SALES TAX

This revenue source is projected to decrease by 11% in FY08-09 which is a decline compared to prior years. Current FY07-08 revenues are showing a decrease of approximately 11% due to the declining economy as well as limited growth of existing businesses.

STATE REVENUES

In addition to state funded school revenues, discussed separately below, approximately 18.3% of the County's total revenues from all sources represent state funds used in support of the County's general fund expenditures budget. These funds are classified as "categorical", "non-categorical" and "shared expenses" state aid.

- **Non-Categorical** - The County anticipates receiving a total of \$2,356,090 or 7.4% of anticipated revenues from all sources in the form of non-categorical aid. These revenues include Alcohol and Beverage Control profits, wine taxes, rolling stock and auto rental tax, mobile home titling tax, recordation taxes and the state funded portion of the Personal Property Tax Relief Act (PPTRA).
- **Categorical** – Categorical aid is primarily rendered in social services and criminal justice services aid categories. The anticipated amount of this aid is \$2,229,527 or 7.0% of all revenue from all sources in the form of categorical aid. Foster care, ADC, welfare to work (VIEW), aid to the blind and disabled, day care. Also, certain justice assistance programs are contained in this area, including assistance with juvenile detention, and related programs.
- **Shared Expense** - Under the state's shared expense classification, the county expects to receive \$1,774,405 or 5.6% of total revenues. These shared expenses are directed to the operation costs of the Constitutional offices of the Commonwealth's Attorney, Sheriff, Treasurer, Commissioner of Revenue, Registrar and Electoral Board, Medical Examiner and Clerk of Circuit Court.

SCHOOL FUNDS

State Revenues – State revenues will provide \$21,218,097 or 60.3% of the \$35,191,245 Fiscal Year 2008-09 School operating budget. These revenues are divided into three categories:

- **Sales Tax** – Includes revenue from one and one eighth (1 1/8) cent of the State sales tax returned to localities, designated for public school education. This component of State sales tax is distributed on the basis of a locality's school age population. The Fiscal Year 2008-2009 estimated amount of sales tax revenues is \$3,077,381.
- **Standards of Quality Funds** – These are distributed upon an "equalized" formula that takes into account a locality's ability to pay. This "composite index" is applied to various revenue accounts to ensure an equitable distribution of State funds to all school districts. The State assumes a 50/50 sharing of the costs to fund the Standards of Quality (SOQ). King George's Composite Index is 40 percent. The State provides 60 percent of the estimated SOQ costs with King George County providing the remaining 40 percent. For each SOQ item, the State has established a per pupil cost for each locality based upon the school district's cost experience and the State's established staffing for the specific initiative. State revenue from this item is established by multiplying the number of students in average daily membership by the per pupil amount, then by the composite index.

- **State Categorical Funds** – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of services provided.

Other Revenues - Revenues in this section are derived from non-government sources. For the most part these funds represent fees for services and specific cost recoveries. Other Revenues will provide \$384,338 of the school's budget.

Local Revenues - Includes local tax funds for regular school operation, including the local share required to meet the State Standards of Quality. Additional local funds are appropriated for school debt service and cafeteria operations. Local revenues will provide \$12,373,371 for school operations (35.1%) and \$4,741,141 for debt service expenditures.

Food Services - The food service program is funded by fees charged for meals eaten in the schools' cafeterias and from State and Federal sources. Cafeteria revenues are projected at \$1,265,439, an increase of \$39,817 over the current year's amended budget.

OTHER FUNDS

Recreation Activity Fund – These revenues are estimated at \$339,000 which reflects a \$59,281 decrease over the current fiscal year. This is based on expected fees collected from the participants of the various recreation programs. This fund is projected to be self sustaining therefore, the County is not contributing to this fund in FY08/09 which is a \$23,884 decrease from the current year.

Law Enforcement Fund – This fund reflects asset seizures related to drug arrests. These funds do not expire, and accordingly carry a fund balance from year to year.

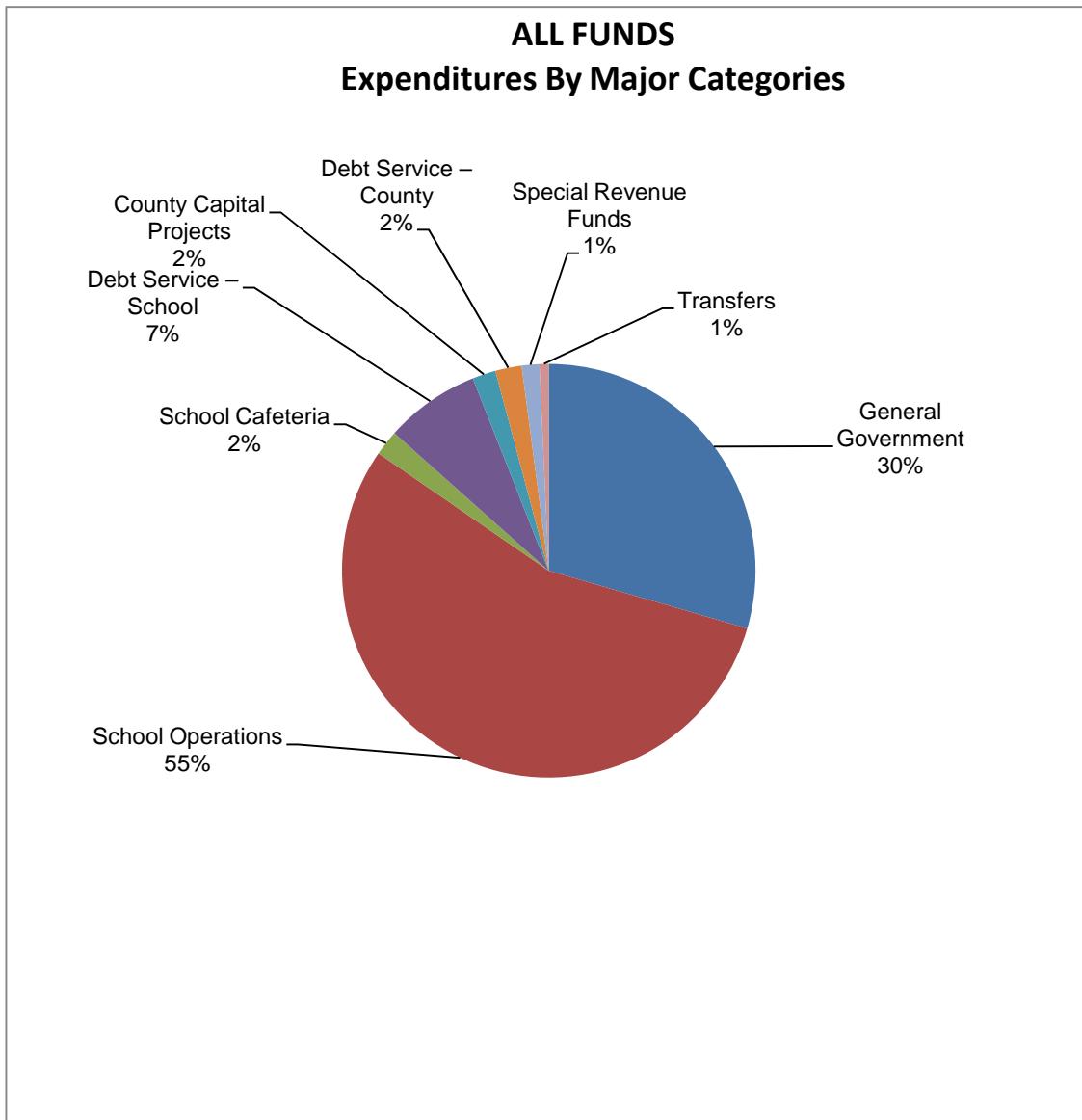
TOTAL EXPENDITURES

Fiscal Year 2008-2009 Budget totals \$63,855,236 including \$36.4 million for School and School Cafeteria expenditures and \$27.3 million for all other operations. This represents a decrease of \$39 million from amended FY2007-08. As shown in the chart, the majority of the decrease is shown in County Capital Projects. This is due to the prior year budget including appropriation for large capital projects such as the new high school. The FY09 numbers are adopted numbers and the prior year's budget shows amendments made throughout the year. The chart below outlines the major expenditure categories:

| Major Expenditure Category | FY 2008-2009 Annual Budget | Growth (Decline) FY 08 vs 07 |
|----------------------------|-------------------------------|---------------------------------|
| General Government | 18,833,682 | (16,786) |
| School Operations | 35,191,245 | 3,505,278 |
| School Cafeteria | 1,265,320 | 39,698 |
| Debt Service – School | 4,741,141 | 291,694 |
| County Capital Projects | 1,165,287 | (41,934,869) |
| Debt Service – County | 1,320,008 | (42,088) |
| Special Revenue Funds | 882,670 | (871,698) |
| Transfers | 455,885 | (113,971) |
| Total | 63,855,236 | (39,142,744) |

King George County Adopted Annual Fiscal Plan 2008-2009

The \$18,833,682 for General Government Operations does not include the County's \$12,373,371 transfer to Schools. The above table reflects a \$3,836,670 increase for school operations including cafeteria and debt. General Government expenditures decreased \$16,786.



GENERAL GOVERNMENT

Employee Compensation

The FY2008-2009 adopted budget includes a pay for performance increase of 2.0% of current salaries and is scheduled to become effective the first pay period in January, 2009. This increase does not include Schools or the Department of Social Services employees. These agencies have separate pay plans that are governed by each respective board for those agencies.

Employee Health Insurance

The County participates in the Local Choice Health Insurance Program administered by the Commonwealth of Virginia. The adopted budget includes funding for a 6% decrease in health insurance rates. The County will continue to pay 90% of single coverage premiums, 80% of Dual, and 75% for family coverage.

New Positions

The FY2008-2009 Departmental Budget Requests included nine (9) new full-time positions and two (2) new part-time positions to be funded by general government. Due to budget constraints, none of the new positions were approved.

GENERAL GOVERNMENT ADMINISTRATION

The General Government Administration as a whole decreased 6% or \$176,943. This decrease is mainly due to necessary decreases in operational costs including pay for performance, employee health insurance, and no longer funding a Deputy County Administrator position.

JUDICIAL ADMINISTRATION

Circuit Court: This budget reflects a decrease of 26% or \$17,055. This decrease is due to sharing of the secretary's salary between other localities. This budget only reflects the County's portion.

Commonwealth Attorney: This budget reflects an increase of 4% or \$18,579. This is mostly due to having a fully staffed office.

Circuit Court Clerk's Office: The budget for this activity reflects a decrease of 5% or \$26,630. The majority of the decrease is due to the fact that replacement equipment was funded in the current fiscal year therefore no funds were needed in the FY08/09 budget..

PUBLIC SAFETY

Emergency Services: This budget continues to address the need of improving the quality of life in King George County. A key component and one of our greatest assets in the County for many years has been our volunteer fire and rescue workers. The EMS budget increased 10% or \$187,682. The increase can mostly be attributed to implementing the marketing study results as approved during last budget cycle and budgeting for all medical and laboratory supplies which currently was shared with volunteer fire and rescue.

Sheriff: The Sheriff's budget increased 5% or \$141,295. A portion of the increase is due to implementing the marketing study results as approved during last budget cycle, increases in maintenance service contracts and fuel costs. Capital expenditures for vehicles also make up the increase.

County/City Operated Institutions: This budget increased by 23% or \$224,997. This is the result of an increase in shared expenditures for the Rappahannock Regional Jail and Juvenile Detention Center.

PUBLIC WORKS

Engineering: This budget decreased by 26% or \$90,069. The majority of this is due to the current year amended budget including additional appropriations for professional engineering services not budgeted in FY08/09.

HEALTH AND SOCIAL SERVICES

Comprehensive Services Act: The budget reflects a decrease of \$179,646 or 12%. The budget is just an estimate of what will be spent, as this is a mandated expense that comes from the State.

COMMUNITY DEVELOPMENT

Economic Development: This budget was newly developed in fiscal year 2008-2009 as a Director was hired during the current fiscal year. Expenditures were paid from General Administration until the new fiscal year began.

DEBT SERVICE

The total Debt Service budget for FY 2008-09 totals \$6,061,149, which reflects an increase of \$249,606 over the current fiscal year total

SCHOOLS

The combined County contribution to the King George County Public School System, which includes funding for ongoing operations, totals \$12,373,371. This represents 38.8% of the County's adopted General Fund budget, and reflects a 14% increase over the FY 2007-08 contribution of \$10,861,718. In addition, the budget includes \$4,741,141 in the debt service fund for schools. The Board of Supervisors, along with the School Board, is committed to continuing full accreditation for all County schools as well as providing the finest school facilities for our students and citizens. In working to obtain funds to build new school facilities, the County continues to maintain is A+ bond rating.

CAPITAL PROJECTS

Capital items with an individual cost of less than \$50,000 have been incorporated into the operating budgets of departments. The Fiscal Year 2008-09 budget includes funding in the amount of \$1,165,287 for capital projects.

The adopted budget does not include capital projects previously approved by the Board of Supervisors and currently in progress. The June 30, 2008 unexpended balances for these projects will be submitted to the Board of Supervisors for re-appropriation.

ENCUMBRANCES

The adopted budget does not include a reserve for outstanding encumbrances. In accordance with General Accepted Accounting Principles, a portion of the June 30, 2008 fund balance will be reserved for encumbrances outstanding at year-end.

I would like to thank our staff for their many hours of hard work and their contribution to the development of this budget. As always, the staff and I stand ready to assist you in making the best possible choices for the future of our community.

GFOA DISTINGUISHED BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to King George County for its annual budget for the fiscal year beginning July 1, 2007. This is the fourth year the County has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one (1) year only. We believe the adopted budget continues to meet the requirements of this award program, and accordingly, we are submitting it to GFOA to determine its eligibility for another award this year.

Yours truly,

Travis Quesenberry

Travis Quesenberry
Interim, County Administrator

BUDGET PROCESS

King George County's budget development begins each year in October and continues through the final budget adoption in April (see Budget Calendar). The process is designed to incorporate a rigorous internal review of each department's budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications. Each activity funded has been reviewed by the County's Budget Staff, the County Administrator and the Board of Supervisors.

During late February or early March, the County Administrator submits an adopted operating budget for the fiscal year commencing July 1st to the Board of Supervisors. This operating budget includes adopted expenditures and the revenue sources needed to finance them. A public hearing is conducted in April to inform residents about the adopted budget and to gather taxpayer input to guide spending decisions.

Prior to May, the Board of Supervisors makes its final revisions to the adopted budget and adopts the budget by resolution. Funds are appropriated at the departmental level through the Board of Supervisors' passage of an appropriation resolution. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, or as amended by the County Administrator or Board of Supervisors.

Appropriations for the General Fund, School Fund, and Enterprise Funds lapse at fiscal year end. Appropriations for Capital Project Funds and Grant Funds are continued until the completion of the applicable project or grant, even when the project or grant extends beyond the end of the fiscal year.

The County Administrator is authorized to amend appropriations by transferring unencumbered amounts within appropriation categories, or transferring up to \$10,000 between categories. Otherwise, amendments that alter the total appropriation of any fund must be approved by the Board of Supervisors.

During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various federal and state grant awards. Any appropriation during the year which would increase the total budget by more than \$500,000 can be approved only after holding a public hearing on the adopted amendment. The County Administrator is authorized to reallocate funding sources for Capital Projects.

Please note that prior to Fiscal Year 2008-2009 the Board of Supervisors appropriated the annual budget on a quarterly basis. This is the first budget year the budget has been appropriated 100% which allows for departments and agencies to better utilize the monthly financial reports to monitor spending.

BUDGET CALENDAR – MONTHLY DETAIL

October/November:

- Department Directors develop requests, goals and objectives.
- Preliminary Revenue estimates are formulated.
- Expenditure targets are distributed to Departments.

December/January:

- Budget Staff reviews department budget submissions, goals and objectives.
- Revenue estimates are revised.

February:

- County Administrator reviews department submissions to be included in the adopted budget.
- Revenue estimates are refined.
- County Administrator presents adopted budget to the Board of Supervisors
- The Board of Supervisors holds a work session to review revenue and expenditure estimates.

March:

- The Board of Supervisors holds a work session to review revenue and expenditure estimates.
- The Board of Supervisors holds work session to review the County Administrator's adopted budget.
- The Board of Supervisors approves the newspaper advertisements for public hearings on the adopted budget, capital improvement program and tax rate ordinances.

April:

- A public hearing is held to solicit taxpayer input on the adopted budget.
- Tax rate advertisements appear twice, a week apart and 14 days before the public hearings.
- The Board of Supervisors holds its final work session.
- The Board of Supervisors officially adopts the operating and capital budgets, fixes tax rates.
- School funds are appropriated by the Board.

June:

- The new fiscal year commences on July 1st.
- The Board of Supervisors adopts the appropriations resolutions.

BASIS OF ACCOUNTING, FUND STRUCTURE AND BASIS OF BUDGETING

Fund Accounting

The accounts of the County and its component units, King George County Public School System and Smoot Memorial Library are organized on the basis of funds and account groups. The County has nine funds and operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Basis of Accounting

The accounting principles of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Capital Projects Fund, Expendable Trust Funds, Agency Funds and on the accrual basis of accounting for the Enterprise Funds and the Non-expendable Trust Funds.

In general, under the modified accrual basis of accounting, revenues are recorded as received in cash or if both measurable and available within 45 days to finance current year appropriations. Expenditures are recorded in the periods in which the liability is incurred. Generally, revenues are considered available only if the monies will be received within forty-five days after the end of the accounting period and are due on or before the last day of the accounting period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recorded when due.

In applying the accrual concept to revenues, the legal and contractual requirements of the individual programs are used as guidance. Certain revenues must be expended for a specific purpose and others are virtually unrestricted as to purpose of expenditure.

Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when liabilities are incurred without regard to receipts or disbursements of cash.

The following fund types are used: governmental fund types and proprietary fund types.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the County, Library and School Boards are financed. All expendable financial resources and the related liabilities are accounted for through Governmental Funds. The following are the County's governmental fund types.

General Fund

The General Fund is the general operating fund and is used to account for all financial resources except those required to be accounted for in another fund. This includes most traditional local government programs such as Police, Fire, Libraries and Parks.

Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. These funds include employee development, recreation activity and law enforcement grants.

School Fund

This fund reflects revenues and expenditures related to the operations of the County's public school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic school aid

payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and fixed charges.

Capital Projects Fund

Capital Projects Funds are used to account for financial resources used for the acquisition, design, development and/or construction of major capital facilities (other than those financed by Proprietary Funds). Capital items must have a cost greater than \$50,000.00 and an expected useful life greater than two years. Another important requirement is to include and budget the operating cost associated with the capital project.

Fixed Assets, Capitalization and Depreciation

The standard for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than one year.

Depreciation is provided over estimated useful lives of assets using the straight-line method. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and the gains or losses are reflected on the income statement currently. Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations and accumulated depreciation is reported in Proprietary Fund balance sheets.

Basis of Budgeting

The budgets of governmental type fund (for example, the General, Special Revenue and Capital Projects Funds) are prepared on a modified accrual basis. Briefly, this means that obligations of the County (for example, outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

It is required that a balanced budget be submitted to the Board of Supervisors, which means that estimated revenues meets estimated expenditures.

In all cases when goods and services are not received by year end, the encumbrances lapse.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the way the County prepares the budget.

Prior to May 1, the County Board of Supervisors adopts the budget by resolution and funds are appropriated generally at the function level for the General Fund, and at the major category of expenditures level for the School Operating Fund.

Formal budgetary integration is employed as a management control device during the year for all funds except Trust and Agency Funds. Budgets are legally adopted annually for the County's General Fund and the School Operating Fund.

A budget is adopted for each grant or project in the Special Revenue Fund, or the County Capital Projects Fund, projects are appropriated in total for each fiscal year. 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. All other appropriations lapse at year-end. Budgets for these grants and projects are not included herein since they are not legally adopted annually. The level of control at which expenditures may not legally exceed appropriations is at the individual or project in the County Capital Projects Fund and at the total appropriation level for each fiscal year in the School Capital Projects Fund.

**COUNTY OF KING GEORGE
FISCAL YEAR 2008-09
REVENUE ANALYSIS**

Local Economy

King George County covers approximately 113,920 acres (183 square miles), of which 72,718 acres are forested, and 38,105 acres are agricultural. King George County is a transitioning rural County steeped in history that places a high priority on quality of life through the protection of natural, cultural and historical resources as well as by being a regional leader in pro-active and progressive planning, development and governmental services.

The County is also traversed by two major thoroughfares (US Routes 3 and 301), includes a growing state of the art fiber optics and telecommunications network and serves as home of one of the world's premier research and development centers, the Naval Surface Warfare Center - Dahlgren Division, one of the region's largest employers. The County has recently created the King George County Wireless Authority to enhance citizens' and businesses ability to enjoy high speed internet access and enjoy reasonably low tax rates while experiencing a high median family income (\$66,800) for the region.

The fiscal health of King George County has a direct relationship on the level of services provided to residents. The County's FY09 projected revenues are indicative of the current U.S. economy which generally speaking has seen a slower pace in overall revenue growth. Yet, King George County remains an attractive location for families and businesses. In August 2006, Expansion Management Magazine cited King George County as one of the top 25 U.S. Military Communities of Excellence with a military population under 10,000. The County was ranked first in public educational systems, third in spouse employment opportunities, eleventh in crime and safety and thirteenth in community standard of living. The local unemployment rate of 2.9 compares favorably to the state and nation rate of approximately 2.9 and 4.4 respectively as well.

Recent U.S. Census estimates place King George County as the eighth fastest growing county in the United States. According to the 2006 estimate of the County's population shows a growth of 3.5 percent (Cooper Center) and there is every indication that King George will experience growth in the 20 to 25 percent range during the coming decade as individuals take advantage of the County's rural character and affordable housing. Growth on this scale will necessitate new revenue sources to fund schools, utilities, government and amenities.

King George has a diversified economy with strong military, services, manufacturing, retail trade and agricultural sectors. The major employer is the Naval Surface Warfare Center-Dahlgren Division (NSWCDD), which provides employment for approximately 5,000 civilian and military personnel and an additional 4,000 contract employees. NSWCDD has been instrumental in attracting a variety of high technology software engineering firms to the County. Major services industries include high technology computer programming, retail, food service, education, and government. Agriculture remains important in the County's economy. As of 1997, the County contained 139 farms with an average of 246 acres.

The County has an active Economic Development Authority (EDA) which has developed an industrial park and is aggressively marketing the County through its strategic plan. In March 2006, Gerdau Ameristeel, the 4th largest overall steel company and the second largest mini-mill steel producer in North America, relocated their operation from Baltimore, Maryland to the King George Industrial Park. To date, Gerdau Ameristeel has invested \$12M in capital and has an employment base of approximately 35 full-time employees.

The University of Mary Washington is currently developing the Dalgren Education and Research Institute which will work in conjunction with engineering schools in Virginia such as; Old Dominion University, Virginia Polytechnical Institute, Virginia Commonwealth University, University of Virginia and George Mason University. This will consist of a 50,000 sq. ft. facility that will house full-time resident professors combining

research and teaching. The EDA will utilize its economic development efforts to maximize the economic impact to the County.

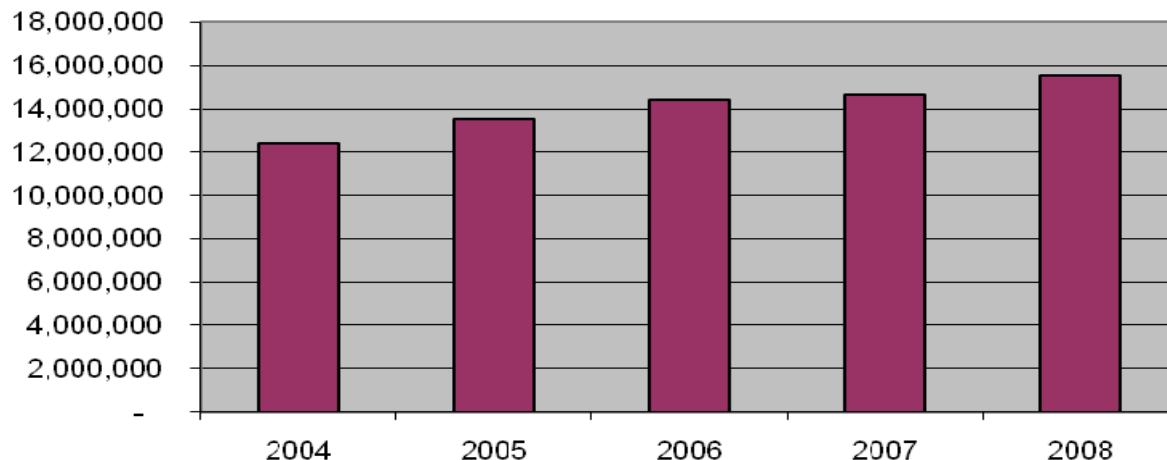
Tourism and travel play a growing role in the economy of King George County. Because of the expanded use of US 301 as a major north-south alternative to Interstate 95, the County has been able to "intercept" some of the traveling public as they drive through the County to other locations.

General Fund

There are many factors used to assess and monitor the financial condition of a government, such as financial ratios, fund balance reserves, debt capacity and economic climate. One of the primary factors influencing financial condition is revenue growth from property taxes.

The following chart examines the growth in property taxes collected during the prior five fiscal years.

Property Tax Collections



Total property tax collections have increased from \$12,391,790 in 2004 to \$15,174,427 for the fiscal year ended June 30, 2007. Property tax collections for Fiscal Year 2007-08 are estimated at \$15,541,893.

Local Revenues

The Fiscal Year 2008-09 General Fund revenue budget is estimated at \$31,874,550 of which, local revenues total \$24,897,254 state and federal revenues along with non revenue receipts total \$6,977,296. The County's major local revenue sources are outlined in the schedule below. These estimates are based on both historical trends incorporated with professional judgment in projecting future activity.

| Revenue Category | 2006-07 Actual | 2007-08 Amended Budget | 2008-09 Adopted Budget |
|---|-----------------------|---------------------------|---------------------------|
| Real Estate Tax % of Total Local | \$10,497,315 46.5% | \$11,885,784 50.8% | \$13,086,667 52.5% |
| Personal Property Tax % of Total Local | 3,308,062 14.6% | 3,408,099 14.5% | 3,961,148 15.9% |
| Local Sales Tax % of Total Local | 1,253,580 5.5% | 1,289,710 5.5% | 1,143,830 4.5% |
| Business License Tax % of Total Local | 1,209,143 5.3% | 1,200,000 5.1% | 1,083,360 4.3% |
| Other Local Revenues % of Total Local | 6,293,060 17.30% | 5,577,777 21.60% | 5,622,249 22.69% |
| Total Local Revenues % of Total Local | \$22,561,160 100% | \$23,361,370 100% | \$24,897,254 100% |

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2008-09 budget.

A. Real Estate

The County currently taxes homes, land and mobile homes at \$0.44 per \$100 of assessed value. Real estate taxes are estimated to constitute 52.5% of local revenues for the upcoming fiscal year. The chart below denotes assessed values for the prior five years.

| Year | Assessed Value |
|------|----------------|
| 2004 | 1,231,833,700 |
| 2005 | 1,306,946,300 |
| 2006 | 2,401,136,830 |
| 2007 | 2,449,159,567 |
| 2008 | 2,700,726,839 |

King George County Adopted Annual Fiscal Plan 2008-2009

B. Personal Property

Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this primarily includes boats and automobiles. For businesses, examples include motor vehicles, machines, fixtures and tools. The tax is levied at \$3.20 for every \$100 of assessed value.

The assessed value of personal property grew from \$138,851,805 in 2004 to an estimated \$191,376,524 in 2008, which represents a 16% increase. The chart below denotes assessed values for the prior five years.

| Year | Assessed Value |
|------|----------------|
| 2004 | \$138,851,805 |
| 2005 | \$164,354,719 |
| 2006 | \$174,934,413 |
| 2007 | \$181,756,855 |
| 2008 | \$191,376,524 |

C. Local Option Sales Tax

Local sales tax is collected at the point of sale by merchants and remitted to the Commonwealth for distribution to localities. Of the 5% sales tax collected, 1% represents the local share and 4% is retained by the Commonwealth. Local sales tax is estimated to account for approximately 4.59% of local revenues in Fiscal Year 2008-09.

D. Meals Tax

The County imposes a 4% tax on food and beverages prepared for public consumption at food establishments throughout the County. The adopted Fiscal Year 2008-09 budget reflects estimated collections of \$641,110 which accounts for approximately 2.58% of local revenues.

E. Business License Tax (BPOL)

Business, Professional and Occupational License, also known as BPOL, is a tax levied on the gross receipts of persons and companies who are engaged in business in King George County. The adopted Fiscal Year 2008-09 budget reflects estimated collections of \$1,083,360, which accounts for approximately 4.35% of local revenues.

F. Other Local Revenue

This category includes all other local revenue not discussed above; specifically, Permits and Fees, Motor Vehicle Licenses, Fines and Forfeitures, Use of Money and Property, Service Charges and Miscellaneous Revenue. The schedule below denotes estimated Fiscal Year 2008-09 revenues for selected sources.

| Description | Estimated Revenue |
|----------------------------|-------------------|
| Licenses, Permits and Fees | \$536,651 |
| Motor Vehicle Licenses | \$500,000 |
| Use of Money & Property | \$952,984 |
| Recovered Costs | \$588,500 |
| Consumer Utility Tax | \$215,270 |

State and Federal Revenues

The Fiscal Year 2008-09 budget includes State and Federal revenues in the amount of \$6,360,022 which accounts for 22.05% of total General Fund revenues. State and Federal revenues are divided into three major categories:

| Revenue Category | 2006-07 Actual | 2007-08 Amended | 2008-09 Adopted |
|-------------------------|---------------------------|----------------------------|----------------------------|
| Non-categorical Aid | \$2,458,362 | \$2,377,358 | \$2,356,090 |
| Categorical Aid | 1,823,620 | 1,636,943 | 1,774,405 |
| Other Categorical Aid | 1,225,273 | 1,663,140 | 2,229,527 |
| Totals | \$5,507,255 | \$5,677,441 | \$6,360,022 |

School Funds

For Fiscal Year 2008-09, Schools will receive \$143,638 from recovered costs, \$12,373,371 from the County, \$21,218,097 from the Commonwealth of Virginia and \$1,265,439 from the Federal government.

State Standards of Quality Funds – A majority of State funding is derived from the Standards of Quality (SOQ) program. These funds are distributed upon an equalized formula which takes into account a locality's ability to pay. This complex index is applied to various revenue accounts to ensure an equitable distribution of state funds to all school districts. For Fiscal Year 2008-09, the Commonwealth will provide SOQ funding totaling \$19,988,679 (63.2%) and the County must provide a match of \$11,630,907 (36.8%). State SOQ funding includes the following sources:

| SOQ Revenue Description | Level of State Funding |
|------------------------------------|-----------------------------------|
| Basic Aid | \$13,765,740 |
| Textbooks | 287,567 |
| Sales Tax | 3,077,381 |
| Vocational Education | 135,874 |
| Gifted Education | 109,184 |
| Special Education | 1,070,006 |
| VRS Retirement | 752,158 |
| Social Security | 582,316 |
| Other | <u>57,921</u> |
| Total State SOQ Funding | <u>\$19,988,579</u> |

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2008-09 revenues estimated at \$1,265,320.

Landfill Revenues

Waste Management, Incorporated operates a landfill in the County that accepts waste from Virginia and states north of the Commonwealth. The County receives \$5 for every ton of waste accepted at the facility. Total Fiscal Year 2008-09 revenues from this source are estimated at \$6,360,000, of which, \$5,763,829 is designated for debt service. Landfill revenues are an important source of funds for the County. This source of funds has afforded the County the opportunity to upgrade and expand facilities while retaining a lower real estate rate. Landfill revenues have traditionally been restricted for financing capital projects which primarily takes the form of debt service.

Recreation Activity Fund

The Recreation Department provides a variety of recreational programs on a fee basis. These funds are recorded in a separate fund and are earmarked for future programs. The fund is self-supporting and will not receive a contribution from the County. The total Fiscal Year 2008-09 budget is \$339,000.

Financial Management Tools and Long Range Planning Documents

This section is intended to provide a brief description of some of the financial management tools and long range documents used by the County. These tools and planning documents include:

- Budget
- Capital Improvement Program
- Financial Forecast Model

The County has experienced change in administrative personnel due to resignation of County Administrator and lack of Finance Director for a period of time. Due to these facts, this process of developing a formal strategic plan that addresses long and short term financial and non financial planning has not been yet developed. Once an Administrator and new Finance Director have been hired, strategic initiatives will be developed as well incorporate performance measures.

Budget

The primary financial management tool used by the County is the annual budget process. This involves a comprehensive examination of all revenue and expenditure programs of the County complete with public hearings and approval by the Board of Supervisors.

For preparation of the Fiscal Year 2008-2009 budget the process was redesigned with new forms and linked spreadsheets. The Board was able to run various financial scenarios with rates and budget adjustments and receive real time results. This shortened the process a great deal.

Capital Improvement Program

It is County policy to balance the need for public facilities with the fiscal capability of the County to provide for those needs. The five-year Capital Improvement Program (CIP), submitted to the Board of Supervisors, is the vehicle through which stated need for public facilities is analyzed against the County's ability to pay and stay within its self-imposed debt guidelines.

Financial Forecast Model

The purpose of this document is to serve as an analytical tool in operational decision-making. Included in this document is the Capital Improvement Program. The Financial Plan covers a fifteen year period. This Plan allows short term planning, one to five years, and the effect of these decisions in the long term.

**COUNTY OF KING GEORGE
ESTIMATED FUND BALANCES**

| | As of June 30, 2007 (Audited) | As of June 30, 2008 (Unaudited) | As of June 30, 2009 (Projected) |
|--------------------------------|----------------------------------|------------------------------------|------------------------------------|
| <u>General Fund:</u> | | | |
| Beginning Fund Balance | 18,881,707 | 19,425,812 | 16,811,882 |
| Revenues | 32,861,011 | 32,378,468 | 31,874,550 |
| Expenditures | (32,316,906) | (34,992,398) | (31,874,550) |
| Ending Fund Balance | <u>19,425,812</u> | <u>16,811,882</u> | <u>16,811,882</u> |
| <u>Schools</u> | | | |
| Beginning Fund Balance | 2,000 | 2,000 | 2,000 |
| Revenues | 29,396,201 | 29,167,018 | 35,191,245 |
| Expenditures | (29,396,201) | (29,167,018) | (35,191,245) |
| Ending Fund Balance | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |
| <u>School Cafeteria</u> | | | |
| Beginning Fund Balance | 4,370 | (124,146) | 77,415 |
| Revenues | 1,022,926 | 1,135,908 | 1,265,320 |
| Expenditures | (1,151,442) | (934,347) | (1,265,320) |
| Ending Fund Balance | <u>(124,146)</u> | <u>77,415</u> | <u>77,415</u> |
| <u>Capital Fund</u> | | | |
| Beginning Fund Balance | 53,852,195 | 51,546,624 | 33,419,431 |
| Revenues | 15,978,260 | 9,472,897 | 7,385,000 |
| Expenditures | (18,283,831) | (27,600,090) | (28,284,706) |
| Ending Fund Balance | <u>51,546,624</u> | <u>33,419,431</u> | <u>12,519,725</u> |

Note: The estimated fund balance for the Capital Fund decreased by more than 10% due to capital project expenditures that funds have been borrowed to complete being expended during the fiscal year. The major project in the County is the new high school and the government center

The General Fund transferred the funds to cover the deficit balance in the Cafeteria Fund during FY08

The estimated fund balance for the General Fund decreased by more than 10% due to

**COUNTY OF KING GEORGE
COUNTY INDEBTEDNESS**

DESCRIPTION

Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by state law or local ordinance on the amount of general obligation debt which a County may issue; however, with certain exceptions, debt which either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance.

Debt Policy

1) General

- a) A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operation of the County.
- b) A debt policy also addresses the purposes for the types of debt that will be issued.
- c) The debt policy is to be used in conjunction with the Adopted Budget, the Capital Improvements Program (CIP) and other financial policies.

2) Standards

1. National Federation of Municipal Analysts
2. Government Accounting Standards Board
3. Government Financial Officers Association (GFOA)

3) Planning and Performance

1. The planning, issuance and review of outstanding and adopted debt issuances will ensure that compliance with the debt policy is maintained.
2. The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture and fixtures.
3. Debt issuances will be pooled together when feasible to minimize issuance costs.
4. The County will prepare and adopt annually a Five Year Capital Improvements Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs with all debt-related projects and the debt service impact upon operations identified.

4) Issuance Guidelines

1. The County will not use short-term borrowing to finance operating needs, except in instances described under Revenue Anticipation Notes.
2. Long-term debt will be used in compliance with all aspects of the debt policy.

3. The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
4. Each project adopted for financing through debt issuance will have an analysis performed for review of tax impact and future operating costs associated with the project and debt issuance.
5. Debt as a percentage of Assessed Value will not exceed 2.5%.
6. The Debt per Capita will not exceed a ratio of \$2,000.
7. Debt service as a percentage of General Governmental Expenditures will not exceed 10%.
8. Debt ratios will be calculated each fiscal year in conjunction with the budget process and audit.
9. At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the following types of debt.

5) Bond Anticipation Notes.

1. The County may issue Bond Anticipation Notes (BANs) in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital projects to be initiated or continue or when long-term markets do not appear appropriate on a given date, but have a clear potential for improvements within 12 months.
2. The County will issue BANs for a period not to exceed two years.
3. No BANs will be rolled over more than 1 additional two year period.

6) Revenue Anticipation Notes

1. The County's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs) through the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.
2. The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds required.
3. The County will issue RANs for a period not to exceed the one year period permitted under the Constitution of Virginia, Article VII, Section 10.

7) General Obligation Bonds

1. The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue.
2. The County may issue GO Debt for capital projects or other properly approved projects.
3. All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

8) VPSA Bonds and State Literary Fund Loans

1. School capital projects may be constructed with debt, either through VPSA Bonds or State Literary Fund Loans, with preference given to accessibility and interest rates.
2. Approval of the School Board is required prior to approval by the Board of Supervisors.

9) Revenue Bonds

1. The County may issue Revenue Bonds to fund enterprise activities, such as water and sewer utilities, or for capital projects which will generate a revenue stream.
2. The Bonds will include written covenants which will require that the revenue sources are sufficient to fund the debt service requirements.
3. Costs of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

10) Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

Debt Ratio

| | <u>Actual June 30, 2008</u> | <u>Policy</u> |
|---|-----------------------------|---------------|
| Debt as a percentage of Assessed Value | 2.3% | 2.5% |
| Debt per Capita | \$2,877 | \$2,000 |
| Debt Service as a percentage of General Government Expenditures | 19% | 10% |
| General Fund Balance as a percentage of General Fund Expenditures | 62% | 10% |

Outstanding Debt

As of June 30, 2007, outstanding bonded debt totaled \$56,502,653. Total long-term County obligations equaled \$65,123,261.

The following schedule denotes long-term County obligations as of June 30:

| | 2003 | 2004 | 2005 | 2006 | 2007 |
|--------------------------|------------|------------|------------|------------|------------|
| General Obligation Bonds | 13,939,000 | 12,874,200 | 44,270,400 | 48,705,557 | 56,502,653 |
| Capital Leases | 213,481 | 7,645,371 | 15,073,052 | 7,500,000 | 7,730,141 |
| Compensated Absences | 291,016 | 350,204 | 405,378 | 498,877 | 561,202 |
| Premium on bonds payable | | | | 444,067 | 429,265 |
| | 14,472,570 | 20,869,775 | 60,192,897 | 57,148,501 | 65,123,261 |

King George County Adopted Annual Fiscal Plan 2008-2009

Debt Service to Maturity

Governmental Funds

| Year Ended June 30, | General Obligation Bonds | | Literary Loans | | Capital Lease | |
|------------------------|--------------------------|----------------------|---------------------|-------------------|---------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2008 | \$ 2,029,926 | \$ 2,462,041 | \$ 294,800 | \$ 91,344 | \$ 76,714 | \$ 278,514 |
| 2009 | \$ 2,089,293 | \$ 2,358,504 | \$ 250,000 | \$ 82,500 | \$ 7,576,714 | \$ 141,550 |
| 2010 | \$ 2,410,837 | \$ 2,254,629 | \$ 250,000 | \$ 75,000 | \$ 76,713 | \$ 4,586 |
| 2011 | \$ 2,092,565 | \$ 2,155,346 | \$ 250,000 | \$ 67,500 | | |
| 2012 | \$ 1,959,489 | \$ 2,069,621 | \$ 250,000 | \$ 60,000 | | |
| 2013 | \$ 2,010,842 | \$ 1,988,943 | \$ 250,000 | \$ 52,500 | | |
| 2014 | \$ 1,758,585 | \$ 1,906,266 | \$ 250,000 | \$ 45,000 | | |
| 2015 | \$ 1,803,250 | \$ 1,834,867 | \$ 250,000 | \$ 37,500 | | |
| 2016 | \$ 1,846,890 | \$ 1,760,230 | \$ 250,000 | \$ 30,000 | | |
| 2017 | \$ 1,512,773 | \$ 1,689,784 | \$ 250,000 | \$ 22,500 | | |
| 2018 | \$ 1,547,911 | \$ 1,624,619 | \$ 250,000 | \$ 15,000 | | |
| 2019 | \$ 1,588,318 | \$ 1,555,960 | \$ 250,000 | \$ 7,500 | | |
| 2020 | \$ 1,629,009 | \$ 1,485,617 | | \$ - | | |
| 2021 | \$ 1,679,997 | \$ 1,404,477 | | | | |
| 2022 and beyond | \$ 27,398,168 | \$ 10,689,832 | | | | |
| TOTAL | \$ 53,357,853 | \$ 37,240,736 | \$ 3,044,800 | \$ 586,344 | \$ 7,730,141 | \$ 424,650 |

Fiscal Year Changes

Future General Obligation Debt

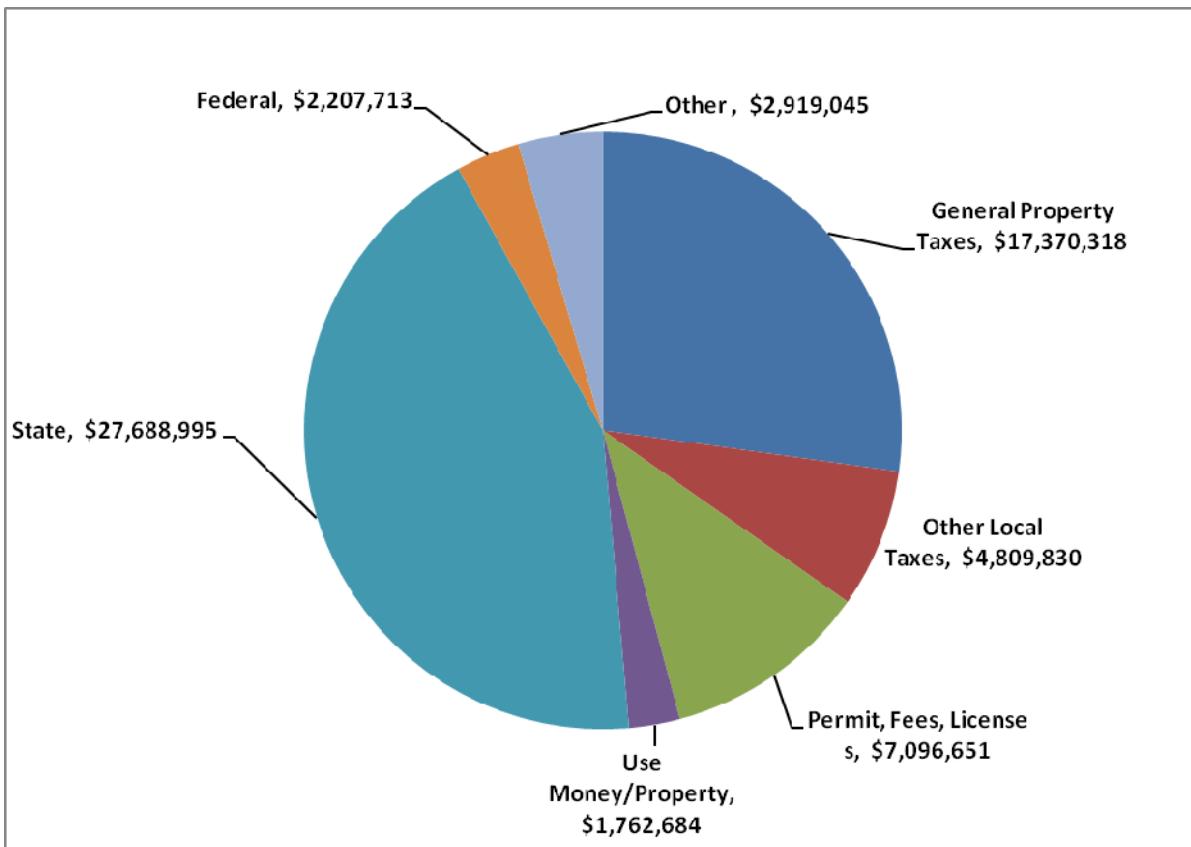
In Fiscal Year 2009, there are plans to issue debt to fund the Government Center projects which consist of new facilities for the Sheriff's Office, Animal Control, Human Services and Operations Center. Estimated costs are approximately \$30,000,000.

COUNTY OF KING GEORGE
Fiscal Year 2008-09 Budget
Total Revenue - All Funds

| Revenues Function/Program | FY 2006-07 Actual Revenues | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|---------------------------------------|----------------------------------|---------------------------------|---------------------------------|--------------|
| Revenues from Local Sources | | | | |
| General Property Taxes | \$ 15,174,427 | \$ 15,541,893 | \$ 17,370,318 | 12% |
| Other Local Taxes | 4,982,924 | 5,559,450 | 4,809,830 | -13% |
| Licenses, Permits and Fees | 7,295,897 | 7,340,399 | 7,096,651 | -3% |
| Fines and Forfeitures | 300,583 | 336,220 | 216,670 | -36% |
| Use of Money and Property | 3,969,171 | 1,450,148 | 1,762,684 | 22% |
| Charges for Services | 1,109,144 | 1,251,395 | 1,454,527 | 16% |
| Recovered Costs | 324,725 | 462,900 | 732,138 | 58% |
| Miscellaneous | 359,660 | 1,166,946 | 508,510 | -56% |
| Total Local Sources | 33,516,532 | 33,109,351 | 33,951,328 | 3% |
| Revenues from the Commonwealth | | | | |
| Non-categorical Aid | 2,458,362 | 2,377,358 | 2,356,090 | -1% |
| Shared Expenses | 1,823,620 | 1,636,943 | 1,774,405 | 8% |
| Categorical Aid | 19,652,500 | 20,965,079 | 23,558,500 | 12% |
| Total State Funds | 23,934,482 | 24,979,380 | 27,688,995 | 11% |
| Revenues from the Federal | | | | |
| Categorical Aid | 3,220,220 | 2,770,521 | 2,207,713 | -20% |
| Total Federal Funds | 3,220,220 | 2,770,521 | 2,207,713 | -20% |
| Net Revenues | 60,671,234 | 60,859,252 | 63,848,036 | 5% |
| Non-Revenue Receipts | | | | |
| Use of Fund Balance | | 398,157 | | |
| Encumbrances/Carryovers | | 573,972 | - | N/A |
| Reserve Balance | - | 9,150 | 7,200 | -21% |
| Miscellaneous | 9,580,000 | | | |
| Transfers | 1,741,709 | 41,157,449 | - | |
| Total Miscellaneous | 11,321,709 | 42,138,728 | 7,200 | -100% |
| Total Revenues | 71,992,943 | 102,997,980 | 63,855,236 | -38% |

**COUNTY OF KING
GEORGE
Fiscal Year 2008-09 Budget
Estimated Revenues - All Funds**

| | | |
|------------------------|----------------------|-------------|
| General Property | | |
| Taxes | \$17,370,318 | 27% |
| Other Local Taxes | \$ 4,809,830 | 8% |
| Permit, Fees, Licenses | \$ 7,096,651 | 11% |
| Use Money/Property | \$ 1,762,684 | 3% |
| State | \$ 27,688,995 | 43% |
| Federal | \$ 2,207,713 | 3% |
| Other Revenues | \$ 2,919,045 | 5% |
| Total | \$ 63,855,236 | 100% |



**COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
Total Expenditures - All Funds**

| Department | FY 2006-07 | FY 2007-08 | FY 2008-09 | % |
|-----------------------------------|----------------------|-----------------------|----------------------|-------------|
| | Actual | Amended Budget | Adopted Budget | |
| General Operating Fund: | | | | |
| General Government Administration | \$ 2,340,599 | \$ 2,849,610 | \$ 2,672,667 | -6% |
| Judicial Administration | \$ 1,013,373 | \$ 1,131,645 | \$ 1,086,176 | -4% |
| Public Safety | \$ 6,113,339 | \$ 7,289,393 | \$ 7,666,561 | 5% |
| Public Works | \$ 1,189,827 | \$ 1,404,411 | \$ 1,294,139 | -8% |
| Health and Social Services | \$ 3,445,540 | \$ 4,021,744 | \$ 4,002,554 | 0% |
| Parks and Recreation, Culture | \$ 300,976 | \$ 382,472 | \$ 354,789 | -7% |
| Community Development | \$ 863,202 | \$ 1,004,615 | \$ 1,105,658 | 10% |
| County In & Out | \$ 117,736 | \$ 149,233 | \$ 74,500 | 0% |
| Miscellaneous | \$ 693,998 | \$ 318,775 | \$ 35,000 | -89% |
| Contributions to Agencies | \$ 294,153 | \$ 298,570 | \$ 478,485 | 60% |
| Reimbursements and Recoveries | \$ 18,532 | \$ - | \$ - | 0% |
| Contingency | \$ - | \$ - | \$ 63,152 | 0% |
| Other Funds | | | | |
| Schools | \$ 29,389,283 | \$ 31,685,967 | \$ 35,191,245 | 11% |
| School Cafeteria | \$ 1,151,442 | \$ 1,225,622 | \$ 1,265,320 | 3% |
| Capital Improvement | \$ 18,136,611 | \$ 43,100,156 | \$ 1,165,287 | -97% |
| Debt Service | \$ 4,817,384 | \$ 5,811,543 | \$ 6,061,149 | 4% |
| Recreation Activity | \$ 382,564 | \$ 398,281 | \$ 339,000 | -15% |
| Law Enforcement Projects | \$ 15,375 | \$ 16,650 | \$ 22,200 | 33% |
| Smoot Library | \$ 486,223 | \$ 514,379 | \$ 521,470 | 1% |
| Wireless Authority | \$ - | \$ 825,058 | \$ - | - |
| Net Expenditures | \$ 70,770,157 | \$ 102,428,124 | \$ 63,399,351 | -38% |
| Transfers | \$ 798,913 | \$ 569,856 | \$ 455,885 | -20% |
| Total Expenditures | \$ 71,569,070 | \$ 102,997,980 | \$ 63,855,236 | -38% |

COUNTY OF KING GEORGE
Fiscal Year 2008-09 Budget
General Fund Revenues

| Revenues Function/Program | FY 2006-07 Actual Revenues | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|------------------------------------|----------------------------------|---------------------------------|---------------------------------|-------------|
| Local Revenues | | | | |
| General Property Taxes | \$ 15,174,427 | \$ 15,541,893 | \$ 17,370,318 | 12% |
| Other Local Taxes | \$ 4,982,924 | \$ 5,559,450 | \$ 4,809,830 | -13% |
| Licenses, Permits and Fees | \$ 830,221 | \$ 846,199 | \$ 536,651 | -37% |
| Fines and Forfeitures | \$ 300,583 | \$ 336,220 | \$ 216,670 | -36% |
| Use of Money and Property | \$ 831,614 | \$ 637,908 | \$ 952,984 | 49% |
| Charges for Services | \$ 61,393 | \$ 75,000 | \$ 83,991 | 12% |
| Recovered Costs | \$ 239,500 | \$ 300,000 | \$ 588,500 | 96% |
| Miscellaneous | \$ 217,814 | \$ 64,700 | \$ 338,310 | 423% |
| Total Local Sources | \$ 22,638,476 | \$ 23,361,370 | \$ 24,897,254 | 7% |
| State Revenues | | | | |
| Non-categorical Aid | \$ 2,458,362 | \$ 2,377,358 | \$ 2,356,090 | -1% |
| Shared Expenses | \$ 1,823,620 | \$ 1,636,943 | \$ 1,774,405 | 8% |
| Categorical Aid | \$ 1,225,273 | \$ 1,663,140 | \$ 2,229,527 | 34% |
| Total State Funds | \$ 5,507,255 | \$ 5,677,441 | \$ 6,360,022 | 12% |
| Federal Revenues | | | | |
| Categorical Aid | \$ 1,109,328 | \$ 1,106,573 | \$ 617,274 | -44% |
| Total Federal Funds | \$ 1,109,328 | \$ 1,106,573 | \$ 617,274 | -44% |
| Non-Revenue Receipts | | | | |
| Reserve Balance | \$ - | \$ - | \$ - | N/A |
| Reimbursements | \$ - | \$ - | \$ - | N/A |
| Miscellaneous | | \$ - | | |
| Encumbrances/Carryovers | \$ - | \$ 573,972 | \$ - | N/A |
| Use of Fund Balance | \$ - | \$ 522,307 | \$ - | N/A |
| Transfers | \$ - | \$ - | \$ - | N/A |
| Total Miscellaneous | \$ - | \$ 1,096,279 | \$ - | N/A |
| Total General Fund Revenues | \$ 29,255,059 | \$ 31,241,663 | \$ 31,874,550 | 2% |

COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
General Fund Expenditures

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|--|--------------------------------------|---------------------------------|---------------------------------|-------------|
| General Operating Fund: | | | | |
| General Government Administration | \$ 2,340,599 | \$ 2,849,610 | \$ 2,672,667 | -6% |
| Judicial Administration | \$ 1,013,373 | \$ 1,131,645 | \$ 1,086,176 | -4% |
| Public Safety | \$ 6,113,339 | \$ 7,289,393 | \$ 7,666,561 | 5% |
| Public Works | \$ 1,189,827 | \$ 1,404,411 | \$ 1,294,139 | -8% |
| Health and Social Services | \$ 3,445,540 | \$ 4,021,744 | \$ 4,002,554 | 0% |
| Parks and Recreation, Culture | \$ 300,976 | \$ 382,472 | \$ 354,789 | -7% |
| Community Development | \$ 863,202 | \$ 1,004,615 | \$ 1,105,658 | 10% |
| County In & Out | \$ 117,736 | \$ 149,233 | \$ 74,500 | 0% |
| Miscellaneous | \$ 693,998 | \$ 318,775 | \$ 35,000 | -89% |
| Contributions to Agencies | \$ 294,153 | \$ 298,570 | \$ 478,485 | 60% |
| Reimbursements and Recoveries | \$ 18,532 | \$ - | \$ - | 0% |
| Contingency | \$ - | \$ - | \$ 63,152 | 0% |
| Transfers To: | | | | |
| Recreation Activity | \$ 43,178 | \$ 26,184 | \$ - | -100% |
| Schools Operating | \$ 9,670,394 | \$ 10,861,718 | \$ 12,373,371 | 14% |
| Cafeteria | \$ - | \$ 124,146 | \$ - | - |
| Capital Projects | \$ 1,741,709 | \$ - | \$ - | 0% |
| Debt Service | \$ 223,749 | \$ 948,007 | \$ 297,320 | 0% |
| Library | \$ 340,623 | \$ 366,935 | \$ 370,178 | 1% |
| Wireless Authority | \$ - | \$ 64,205 | \$ - | -100% |
| KGCSA Operating Fund | \$ - | \$ - | \$ - | - |
| KGCSA Cap Improvement Fund | \$ - | \$ - | \$ - | - |
| Total General Fund Expenditures | \$ 28,410,928 | \$ 31,241,663 | \$ 31,874,550 | 2% |

COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
School Revenues and Expenditures

| Category | FY 2006-07 | FY 2007-08 | FY 2008-09 | % |
|----------|------------|------------|------------|---|
| | Actual | Amended | Adopted | |

School Operations

Revenues:

| | | | | |
|-----------------------|----------------------|----------------------|----------------------|------------|
| Interest | \$ - | \$ - | \$ - | 0% |
| Charges for Services | 35,284 | 65,000 | 110,000 | 0% |
| Recovered Cost | 85,225 | 162,900 | 143,638 | 0% |
| Miscellaneous | 53,752 | 80,700 | 80,700 | 0% |
| State | 17,926,511 | 19,196,701 | 21,218,097 | 11% |
| Federal | 1,785,432 | 1,318,947 | 1,265,439 | -4% |
| Local Transfer | 9,670,394 | 10,861,718 | 12,373,371 | 14% |
| Total Revenues | \$ 29,556,599 | \$ 31,685,966 | \$ 35,191,245 | 11% |

Expenditures:

| | | | | |
|---------------------------|----------------------|----------------------|----------------------|------------|
| Contingency | | | | - |
| Instruction | \$ 21,827,583 | \$ 23,788,291 | \$ 25,981,437 | 9% |
| Administration | 972,720 | 1,010,090 | 1,115,109 | 10% |
| Technology | 1,167,108 | 1,222,716 | 1,421,183 | 16% |
| Transportation | 2,422,512 | 2,408,802 | 3,087,647 | 28% |
| Operations | 2,749,884 | 3,067,356 | 3,331,808 | 9% |
| Facilities | 249,476 | 188,711 | 254,061 | 35% |
| Debt Service | - | - | - | 0% |
| Recoveries | - | - | - | 0% |
| Transfers | - | - | - | 100% |
| Total Expenditures | \$ 29,389,283 | \$ 31,685,966 | \$ 35,191,245 | 11% |

School Cafeteria

Revenues:

| | | | | |
|-----------------------|---------------------|---------------------|---------------------|-----------|
| Food Service | \$ 682,536 | \$ 739,298 | \$ 921,536 | 25% |
| Miscellaneous | 753 | 3,000 | 2,100 | -30% |
| State Categorical Aid | 14,178 | 14,178 | 16,684 | 18% |
| Federal | 325,460 | 345,000 | 325,000 | -6% |
| Transfer | - | 124,146 | | |
| Total Revenues | \$ 1,022,927 | \$ 1,225,622 | \$ 1,265,320 | 3% |

Expenditures:

| | | | | |
|---------------------------|---------------------|---------------------|---------------------|-----------|
| Food Services | \$ 1,151,442 | \$ 1,225,622 | \$ 1,265,320 | 3% |
| Total Expenditures | \$ 1,151,442 | \$ 1,225,622 | \$ 1,265,320 | 3% |

**COUNTY OF KING GEORGE
Fiscal Year 2007-08 Budget
Recreation Activity Fund**

| Category | FY 2006-07 | FY 2007-08 | FY 2008-09 | % |
|-----------------------------|-------------------|-------------------|-------------------|-------------|
| | Actual | Amended Budget | Adopted Budget | |
| <u>Revenues:</u> | | | | |
| Fees | \$ 329,930 | \$ 372,097 | \$ 339,000 | -9% |
| Interest | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ 3,555 | \$ - | \$ - | -100% |
| Transfers | \$ 43,178 | \$ 26,184 | \$ - | -100% |
| Reserve Balance | - | - | - | 0% |
| Total Revenues | \$ 376,663 | \$ 398,281 | \$ 339,000 | -15% |
| <u>Expenditures:</u> | | | | |
| Personnel | \$ 233,957 | \$ 198,891 | \$ 190,340 | -4% |
| Operating | \$ 148,607 | \$ 199,390 | \$ 148,660 | -25% |
| Capital | - | - | - | N/A |
| Total Expenditures | \$ 382,564 | \$ 398,281 | \$ 339,000 | -15% |

COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
Debt Service

| Category | FY 2006-07 | FY 2007-08 | FY 2008-09 | % |
|-----------------------------------|---------------------|---------------------|---------------------|-----------|
| | Actual | Amended Budget | Adopted Budget | |
| Revenues: | | | | |
| Fees | \$ - | \$ - | \$ - | 0% |
| Miscellaneous | \$ - | \$ - | \$ - | 0% |
| Transfer from School Construction | \$ - | \$ - | \$ - | 100% |
| Transfer from Capital Projects | \$ 4,564,882 | \$ 4,863,536 | \$ 5,763,829 | 19% |
| Transfer from General Fund | \$ 223,749 | \$ 948,007 | \$ 297,320 | 0% |
| Reserve Balance | \$ - | \$ - | \$ - | 0% |
| Total Revenues | \$ 4,788,631 | \$ 5,811,543 | \$ 6,061,149 | 4% |

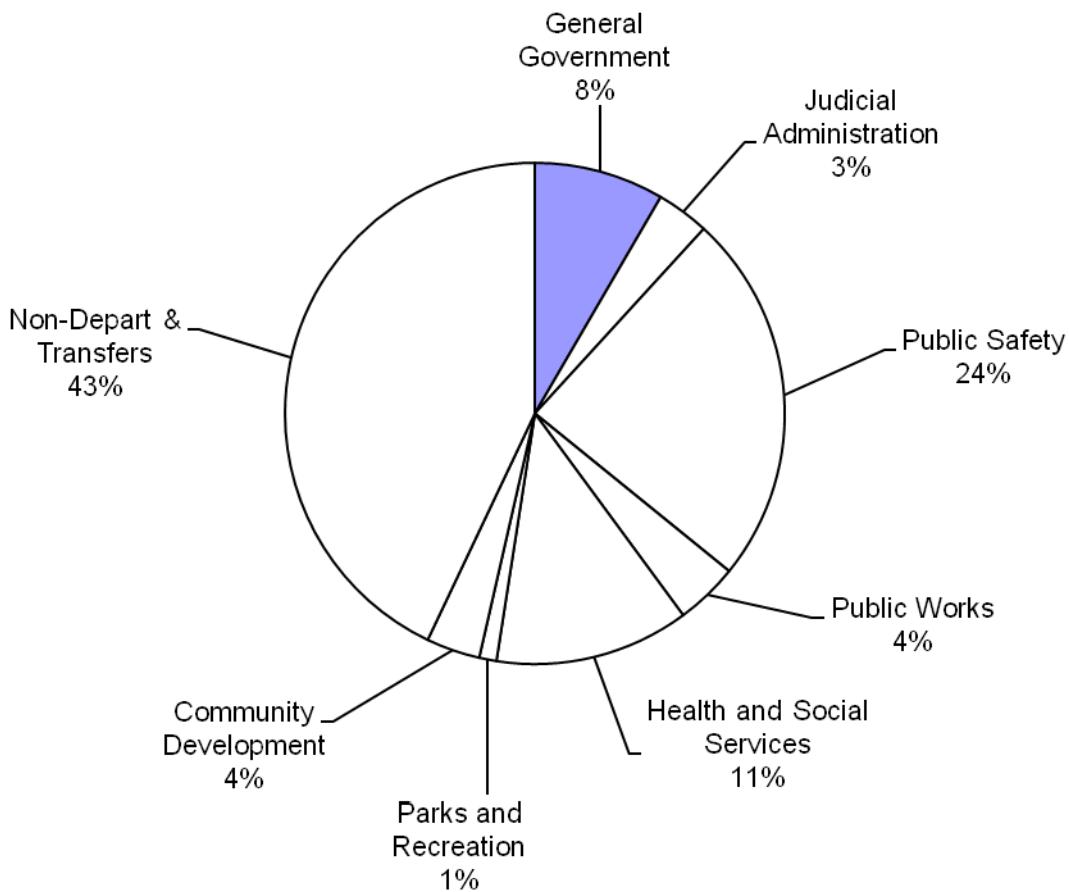
Expenditures:

| | | | | |
|---------------------------|---------------------|---------------------|---------------------|-----------|
| Principal and Interest | \$ 4,817,384 | \$ 5,811,543 | \$ 6,061,149 | 4% |
| Total Expenditures | \$ 4,817,384 | \$ 5,811,543 | \$ 6,061,149 | 4% |

COUNTY OF KING GEORGE
Departmental Budgets By Function
General Government Administration

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|---------------------------------|---|--|--|---------------------|
| Board of Supervisors | \$ 98,631 | \$ 84,405 | \$ 64,099 | -24% |
| County Administrator | 503,419 | 551,284 | 396,395 | -28% |
| County Attorney | 117,379 | 131,612 | 98,447 | -25% |
| Human Resources | 17,882 | 57,560 | 53,266 | -7% |
| Commissioner of Revenue | 354,243 | 385,235 | 394,315 | 2% |
| Reassessment | 1,998 | - | 117,000 | 100% |
| Treasurer | 304,858 | 329,017 | 331,310 | 1% |
| Department of Finance | 826,720 | 849,949 | 814,667 | -4% |
| Information Technology | - | 285,184 | 246,103 | -14% |
| Electoral Board | 20,322 | 57,396 | 33,733 | -41% |
| Registrar | 95,147 | 117,968 | 123,332 | 5% |
| Total General Government | \$ 2,340,599 | \$ 2,849,610 | \$ 2,672,667 | -6% |

**COUNTY OF KING GEORGE
General Government Administration
\$2,672,667**



**Total General Fund
\$31,874,550**

BOARD OF SUPERVISORS

DESCRIPTION

The King George County Board of Supervisors is an elected body comprised of five members, each representing one of the County's four election districts and one Member elected At-Large. Supervisors serve four-year staggered terms with one member appointed by the Board annually to serve as the Chair, and another to serve as Vice-Chair. As the County's governing body, accountable to the residents of King George County, the Board of Supervisors is responsible for a variety of activities including: establishing priorities for County programs and services, establishing administrative and legislative policy through the adoption of ordinances and resolutions, adopting an annual budget and appropriating funds, and adopting and enforcing the County's comprehensive land use plan.

GOALS

1. Maintain a reasonable County tax structure by effectively and responsibly balancing the increasing demands for services with available resources to achieve maximum value for King George County residents.
2. Promote economic development through a pro-active strategy of infrastructure improvement and industry recruitment and retention to provide quality jobs and a diversified tax base.
3. Facilitate the development of a quality educational environment that provides for high quality educational and job readiness skills for all King George County residents.
4. Continue to promote the development of an accountable, responsive local government with demonstrated efficiency and effectiveness.
5. Continue to seek pro-active and effective methods to provide current and relevant information on Board of Supervisors' activities to the residents of King George County.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 43,635 | \$ 49,646 | \$ 50,905 | \$ 39,119 | -23% |
| Operating | \$ 82,800 | \$ 48,985 | \$ 33,500 | \$ 24,980 | -25% |
| TOTAL | \$ 126,435 | \$ 98,631 | \$ 84,405 | \$ 64,099 | -24% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

-Construction of capital projects including a new government center and completion of a new high school.

COUNTY ADMINISTRATOR

DESCRIPTION

The County Administrator is the Chief Administrative Officer of County government and is accountable directly to the Board of Supervisors. This Office is the executive management office for King George County Government. The County Administrator directs and supervises the day-to-day operations of all County departments and agencies under the direct control of the Board of Supervisors, pursuant to County ordinances and regulations; and provides administrative support to the Board of Supervisors and coordinates and implements its policy directives with regard to Board agendas, meetings, resolutions, legislative policies and constituent services. Additionally, the County Administrator serves as the Board of Supervisors' liaison to the Constitutional Officers, the Judiciary, regional, State and local agencies and authorities and community associations.

GOALS

Maintain minutes of all the official Board meetings within established time frames to insure accurate accounting of official Board actions.

Provide assistance to the Board of Supervisors in responding to constituent concerns and requests within three working days.

Provide leadership and accountability in promoting quality customer service, innovation, responsibility, and fiscal prudence.

Enhance Internet access to provide citizens with increased County Information.

Initiate workforce development strategies to include review of the performance based pay plan.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 353,804 | \$ 459,452 | \$ 493,734 | \$ 362,305 | -27% |
| Operating | \$ 31,184 | \$ 43,968 | \$ 57,550 | \$ 34,090 | -41% |
| TOTAL | \$ 384,988 | \$ 503,420 | \$ 551,284 | \$ 396,395 | -28% |
| Full Time Staff | 5 | 5 | 5 | 4 | |

SERVICE LEVELS AND PERFORMANCE

The County faces a challenge to balance the demand for services with fiscal responsibility and affordability. County agencies and departments are reporting that new County residents have increasing expectations of what local government should be able to provide to them and at what level of affordability. We will continue to focus on providing the Board of Supervisors with a wide range of program and policy alternatives, detailed implications of each alternative and professional recommendation on the best course of action.

FUTURE YEAR ISSUES

The County will be challenged by growth and its impact on delivering services in the face of inconsistent revenue growth. The management of these impacts will require better planning and better management of the Comprehensive Plan and the enforcement of the newly adopted Subdivision Ordinance.

Attention must be given to our operating infrastructure and the review of short and long-term space needs and planning for the construction of needed new facilities.

HUMAN RESOURCES

DESCRIPTION

The mission of the Human Resources Division is to serve employees and the King George County community by ensuring effective management of human resources through comprehensive programs that develop and maintain a quality workforce. This mission is accomplished by partnering with employees and citizens to create a responsive environment that values and supports creativity, integrity, and diversity to provide excellence in customer service.

The Human Resources Division administers comprehensive programs aiming to attract, motivate, and retain an efficient and productive workforce. This includes administration of employment policies; employee health, compensation and benefit programs; recruitment and selection; training and development.

The Human Resources Division provides programs and services to a workforce of approximately **144** full time employees and approximately 55 part-time/seasonal/temporary staff, primarily responsible for providing government services to our citizens.

Human Resource services include:

- Providing equal opportunity employment opportunities;
- Promoting a diversified workforce;
- Providing for a safe and accident-free workplace in compliance with the Virginia Occupational Safety and Health Act (VOSHA);
- Developing training programs designed to meet the needs of the workforce by enhancing their knowledge, skills, and abilities and preparing employees for future challenges and opportunities;
- Providing employee relations counseling to county employees and managers to improve work relationships and the work environment;
- Developing human resources policies to meet the needs of the organization while ensuring legal compliance;
- Administering a total compensation program (compensation and benefits) which attracts applicants, maintains internal equity, competes in relevant labor markets, and retains high performers;

GOALS

- Conduct a Market-Pay study for Non-Public Safety Uniformed personnel, present findings to the Board of Supervisors;
- Assess additional Health Care Plan options with the possibility of providing employees with greater choice in health plan selection;
- Explore Retiree Health Care Alternatives;
- Conduct Workplace Training (Harassment, Employment Law, Customer Service)
- Consider Re-tooling employee performance evaluation instruments to more closely reflect core position responsibilities through the assistance of a Performance Evaluation Committee; and
- Evaluate strategies for Reward and Recognition of employees.

Objective: Provide equal opportunity employment opportunities reflecting the diversity in King George County.

Measurements

FY09 Forecast

Workload:

| | |
|------------------------------------|-----|
| Full-time Recruitments | 9 |
| Applications Received | 100 |
| Minorities Selected for Employment | 3 |
| Minorities Hired | 2 |

King George County Adopted Annual Fiscal Plan 2008-2009

Objective: Provide training programs designed to meet the needs of the workforce by enhancing employee knowledge, skills, and abilities and prepare employees for future workplace challenges and opportunities.

| Measurements | FY09 Forecast |
|---------------------|--------------------------|
|---------------------|--------------------------|

Workload:

| | |
|---|---|
| Training programs offered to Managerial/Supervisory Staff | 2 |
| Training programs offered to Non-Managerial/Supervisory Staff | 2 |
| Training offered to ALL | 1 |

Objective: Provide a safe and accident-free workplace in compliance with the Virginia Occupational Safety and Health Act (VOSHA).

| Measurements | FY09 Forecast |
|---------------------|--------------------------|
|---------------------|--------------------------|

Workload:

| | |
|--|------|
| Recordable Worker's Compensation Claims | 10 |
| Percentage of Claimants Returned-to-Work | 100% |

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ - | \$ - | \$ 10,000 | \$ 15,500 | 55% |
| Operating | \$ 14,861 | \$ 17,882 | \$ 47,560 | \$ 37,766 | -21% |
| TOTAL | \$ 14,861 | \$ 17,882 | \$ 57,560 | \$ 53,266 | -7% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

Retiree health care options, rewards and recognition of employees, market pay study, and workplace training

INFORMATION TECHNOLOGY

DESCRIPTION

The mission of the Information Technology (IT) Division is to provide hardware and software information systems and technologies that enable County departments to accomplish their respective missions. The Information Technology Division supports such by providing information technology services in a quality, cost-effective and timely manner.

The Information Technology Division provides information technology support services to county departments and constitutional offices in the following areas:

- Design and implementation of new enterprise, client/server and personal computer application systems;
- Maintenance of existing application systems across all platforms;
- Operational support for enterprise and distributed systems;
- County-wide security regarding data access;
- Support for voice and data telecommunications;
- Customer training for application systems and office automation; and
- Strategic planning for the use of information technology as it applies to county business.

The Information Technology Divisions currently supports:

- 15 servers including the IBM iSeries (AS400);
- 7 application systems;
- 18 network printers;
- 40 local or shared user printers;
- 200 network devices;
- 30 Mobile Data Terminals; and
- 121 PC Users

GOALS

- Provide countywide information technology services to support customer goals and objectives.
- Ensure the integrity of internal operations to deliver quality information technology products and services to our customers.
- Enhance departmental and customer processes to achieve continuous quality improvements in information technology services.
- Research and evaluate new technologies to improve the effectiveness and efficiency of county business processes.
- Maintain technical knowledge and skills in order for staff to deliver optimal information technology solutions to internal and external customers.
- Ensure county expenditures for information technology to produce an acceptable return on investment.

Objective: Complete scheduled projects on time and within budget.

Measurements

FY09 Forecast

Workload:

| | |
|---|------|
| Project Requests Completed | 10 |
| % of Project Requests Completed on Time | 95% |
| % of Project Requests Completed within Budget | 100% |

King George County Adopted Annual Fiscal Plan 2008-2009

Objective: Provide efficient help desk support to County computer users in a timely fashion.

Measurements **FY09** Forecast

Workload:

| | |
|---|-----|
| Help Desk Calls Received | 275 |
| Help Desk Calls Responded to within 3 business days | 200 |

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ - | \$ - | \$ 134,684 | \$ 133,009 | -1% |
| Operating | \$ - | \$ - | \$ 120,500 | \$ 103,094 | -14% |
| Capital | \$ - | \$ - | \$ 30,000 | \$ 10,000 | -67% |
| TOTAL | \$ - | \$ - | \$ 285,184 | \$ 246,103 | -14% |
| Full Time Staff | N/A | N/A | | 2 | 2 |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

COUNTY ATTORNEY

DESCRIPTION

The County Attorney's Office provides the day-to-day civil legal services to the County and its Departments, including the Service Authority. These duties include the drafting and review of documents such as easements, contracts, ordinances and policies; rendering advice on employment issues; and responding to claims and suits against the County and County personnel. These duties also run to the King George Service Authority and other County departments. The County Attorney's Office also handles certain civil litigation which is refused by the Office of Risk Management, or cases brought on behalf of the County and which are not referred to outside counsel. The County Attorney position is currently part time. The appointed County Attorney is the Commonwealth's Attorney. As a result, the County Attorney requires little additional office space, telephone lines, computers or other office equipment.

GOALS

To provide prompt, professional and effective civil legal advice to the County; to issue claims on behalf of the County; and to respond to claims against the County, that are not acceptable by the Division of Risk Management or referred to outside counsel.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 47,431 | \$ 47,570 | \$ 86,878 | \$ 76,277 | -12% |
| Operating | \$ 19,043 | \$ 69,808 | \$ 44,734 | \$ 22,170 | -50% |
| TOTAL | \$ 66,473 | \$ 117,378 | \$ 131,612 | \$ 98,447 | -25% |
| Full Time Staff | 1 | 1 | 1 | 1 | 1 |

SERVICE LEVELS AND PERFORMANCE

In February 2002, the Commonwealth Attorney's Office assumed the duties of the part-time County Attorney at the request of the Board of Supervisors. Since that time, all legal files have been consolidated in one office. All cases pending or threatened have been reviewed and acted upon. A few cases were settled, the remainder were litigated. In all cases litigated by the County Attorney's Office since February 2002, the County has prevailed.

A few cases have been referred to outside counsel or Risk Management. The County's litigation has been significantly reduced and consolidated.

The County Attorney's Office also handles various roles in long term projects such as the County Code revision, personnel manual development, wireless authority, economic development authority, and other development issues.

Pending cases against the County/KGCSA include:

1. Monmouth v. KGCSA
2. Cleydael v. KGCSA

This budget anticipates the projected needs based on experience in 2007-8. There is no way to predict suits against the County and therefore any request is an estimate.

The fiscal year 2008/2009 budget request represents no significant increases.

FUTURE YEAR ISSUES

As the development and population in the County grows, its civil legal services needs will also grow. Largely, these increased needs will take the form of land use and personnel matters. It is impossible to predict what litigation may be brought by or against the County in any given year. Therefore, it is more appropriate to request budget amendments as large litigation by or against the County is commenced.

COMMISSIONER OF THE REVENUE

DESCRIPTION

The King George County's Commissioner of the Revenue Office functions primarily as an assessment office. The Commissioner, an elected official, serves as an assessor and abides by Title 58.1 Section 3109, The Taxation Code of Virginia and the King George County Ordinances. The Commissioner is responsible for the following:

REAL ESTATE: Maintain, update and assess parcels and new construction between reassessments, including substantially completed dwellings and buildings. The Commissioner is also responsible for Land Use Taxation and Tax Relief for the Elderly and Disabled Programs. The number of qualified applicants in the relief program has grown since the income level has been increased.

REAL ESTATE REASSESSMENT: Provide assistance to the appraisal company that is responsible for the next general reassessment and assist the Board of Equalization during their term.

PERSONAL PROPERTY: Assess all vehicles, business equipment, machinery and tools, mobile homes and other miscellaneous property owned and located in King George County on January 1st. Enforce the 2006 PPTRA Ordinance by providing the annual percentage of tax relief to all qualifying vehicles and effective January 1, 2007 determine vehicles that owe a license fee.

BUSINESS LICENSE: Locate and issue business licenses to new applicants during the year as well as on or before March 1, issue renewals based on previous years gross receipts, collect and provide payments to Treasurer.

MEALS TAX: Audits monthly reports and distributes payments to Treasurer.

TRANSIENT OCCUPANCY TAX: Audits monthly reports and provides payments to the Treasurer of which 3% goes to funding tourism in King George County.

UTILITY TAX AND CONSUMPTION TAX: Audits monthly reports and provide funds to Treasurer.

VIRGINIA INCOME AND ESTIMATED TAX RETURNS: Audits all returns received, keys Accelerated Refunds to expedite taxpayers refunds from the Department of Taxation; provides the Treasurer with payments for tax due returns and Voucher #1 of Estimated Tax; weekly forwards audited tax returns to the Department of Taxation. Uses the IRMS System implemented by the state to provide more efficient service to the public.

GOALS

Fulfill my responsibilities and continue to provide accurate, efficient, courteous service to the public and the governing body, never disclosing confidential information that has been entrusted to the Commissioner of Revenue's Office.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 278,982 | \$ 309,233 | \$ 340,035 | \$ 349,204 | 3% |
| Operating | \$ 29,287 | \$ 44,005 | \$ 45,200 | \$ 45,111 | 0% |
| Capital | \$ 1,971 | \$ 1,003 | \$ - | \$ - | 0% |
| TOTAL | \$ 310,240 | \$ 354,241 | \$ 385,235 | \$ 394,315 | 2% |
| Full Time Staff | 6 | 6 | 6 | 6 | |

SERVICE LEVELS AND PERFORMANCE

Objective: Update real estate records, transfer parcels to new owners, assess new construction, supplement substantially completed assessments and print 2008 Real Estate Book by May 1st.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|---------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload: | | | | |
| Real Estate Parcels | 11800 | 12297 | 12600 | 13000 |
| Real Estate Transfers | 2004 | 2289 | 2300 | 2320 |
| Assessments of new construction | 550 | 550 | 525 | 525 |

Objective: Inform and enroll qualified applicants in Tax Relief Program and process qualifying parcels for Land Use Taxation.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|---------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Tax Relief Applications | 33 | 27 | 30 | 43 |
| Land Use Applications/Rollbacks | 1080 | 1085 | 1080 | 1080 |

Objective: Mail 2008 Personal Property Forms by January 16th & assess all personal property by May 1st.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|-----------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Personal Property Assessments | 31294 | 33019 | 33500 | 34000 |
| Machinery, Tools, Farm & Business | 756 | 897 | 900 | 905 |

Objective: Discover and assess all mobile homes not assessed on real estate.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|-----------------------|------------------------|------------------------|-------------------------|--------------------------|
| Mobile Homes assessed | 756 | 751 | 750 | 750 |

Objective: Locate new businesses without license and renew current businesses by March 1st.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Business Licenses Issued | 1338 | 1472 | 1480 | 1485 |

Objective: Utility and Consumption Reports: Review for accuracy and provide payments to Treasurer

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|----------------------|------------------------|------------------------|-------------------------|--------------------------|
| Total annual reports | 125 | 68 | 70 | 70 |

King George County Adopted Annual Fiscal Plan 2008-2009

Objective: Audit Income tax returns as received, key refunds and payments, send forms to Richmond by end of each week, and change required processing procedures in 2007 using IRMA

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Va. Income Forms Audited | 2800 | 2500 | 2200 | 2200 |
| Estimated Voucher Filed | 449 | 431 | 433 | 435 |

Objective: Audit all reports and forms filed and assess for taxes due for bank franchises, public service corp. and mineral tax accounts

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|-----------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Bank Franchise Tax | 3 | 3 | 3 | 3 |
| Public Service Corp. Assess | 20 | 21 | 21 | 21 |
| Mineral Tax Accounts | 8 | 5 | 5 | 5 |

Objective: Receive and audit all Meals Tax and Transient Occupancy Monthly Accounts.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Meals Tax Accounts | 50 | 50 | 53 | 55 |
| Transient Occupancy Accounts | 5 | 5 | 5 | 5 |

FUTURE YEAR ISSUES

Use innovative technologies to assess all real estate and personal property.

REASSESSMENT OF REAL PROPERTY

DESCRIPTION

King George is in the process of awarding a contract to perform the County's reassessment in FY08-09. The funding included in the FY09 budget is to prepare for the reassessment that will be completed in FY09-10.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 8,986 | \$ 1,998 | \$ - | \$ - | 0% |
| Operating | \$ 62,810 | \$ - | \$ - | \$ 117,000 | 100% |
| TOTAL | \$ 71,796 | \$ 1,998 | \$ - | \$ 117,000 | 100% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

- The next reassessment will be done in 2010.

TREASURER

DESCRIPTION

The Treasurer is a Constitutional Officer elected every four years by the citizens of King George County and is the chief financial officer for the County. The Treasurer is charged with collecting taxes and other revenue of the County as well as making payments on behalf of the local government. The Treasurer collects the real estate taxes, personal property taxes, license taxes, water and sewer charges, permit fees, State income tax and Court, Sheriff and Clerk fees.

The Treasurer manages the investment of local funds and maintains records of local finances.

As King George County continues to grow, the workload in my office increases, which has increased our efforts to perform as top-notched professionals. My important mission for this year is to possibility of outsourcing the Tax Bills which should reduce postage and office man hours. We will continue to make special efforts in collecting delinquent personal property taxes with the help of DMV stops.

The new Dog Tag Ordinance has offered a new challenge but we will continue to work hard to keep up with that challenge.

GOALS

To administer all legal responsibilities incumbent upon this office in a fair and unbiased manner; to provide first class customer service; to earn the highest on investments, yet having a minimal amount of risk; increase the rate of collection and decrease delinquency; implement specified goals while observing budget restraints.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 226,701 | \$ 2,496,288 | \$ 266,917 | \$ 274,110 | 3% |
| Operating | \$ 41,151 | \$ 54,226 | \$ 60,330 | \$ 57,200 | -5% |
| Capital | \$ 6,176 | \$ 1,003 | \$ 1,770 | \$ - | -100% |
| TOTAL | \$ 274,028 | \$ 304,857 | \$ 329,017 | \$ 331,310 | 1% |
| Full Time Staff | 5 | 5 | 5 | 5 | |

SERVICE LEVELS AND PERFORMANCE

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|-----------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Current tax bills mailed | 52614 | 58728 | 60000 | 60500 |
| Delinquent tax bills mailed | 603 | 1377 | 1500 | 1000 |

FUTURE YEAR ISSUES

- Possibility of Outsourcing Tax Bills
- Continued progress of collection of Delinquent Personal Property Taxes

FINANCE

DESCRIPTION

The mission of the Finance Department is to provide quality financial and administrative support services to all users in a professional, proactive and effective manner and in conformance with the highest standards set for similar operations.

The Finance Department's primary functions include financial reporting, debt management, internal audit, accounting, accounts payable and receivable, payroll processing, fixed asset reporting, procurement, budgeting and risk management. The Finance Department supports all departments, agencies, and schools. Finance staff endeavors to deliver quality services in a cost effective manner. The department embraces the development and growth of staff through an environment that offers the opportunity to learn and fosters teamwork, creativity, and initiative.

GOALS

- Prepare accurate and timely financial transactions and reports to assist customers in the delivery of their services.
- Manage the issuance and administration of debt to optimize the cost and ensure compliance with legal requirements.
- Implement procurement policies and procedures for the purchase of goods and services, while encouraging competition, compliance, accountability, and fairness; and providing quality customer service.
- Provide excellent service and satisfy existing and emerging needs and requirements of information technology for internal and external customers.
- Update and maintain a comprehensive listing of capital assets, and implement appropriate controls to safeguard the assets.
- Enhance the automation capabilities of the financial system, enabling staff to access financial records in an effective and efficient manner.
- Implement best practices in risk management to protect employees and the community, and to minimize insurance premiums and claims costs.
- Challenge employees to grow through internal career development programs and external training opportunities.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 629,333 | \$ 590,069 | \$ 667,867 | \$ 672,962 | 1% |
| Operating | \$ 217,279 | \$ 236,650 | \$ 182,082 | \$ 141,705 | -22% |
| Capital | \$ 45,575 | \$ - | \$ - | \$ - | 0% |
| TOTAL | \$ 892,187 | \$ 826,719 | \$ 849,949 | \$ 814,667 | -4% |
| Full Time Staff | 12 | 12 | 9 | 9 | |

SERVICE LEVELS AND PERFORMANCE

King George County Adopted Annual Fiscal Plan 2008-2009

With the development of the Procurement Division, the County can be assured the County purchasing policies and procedures will be followed. Also, Procurement will insure that the purchase of goods and services are in compliance with the Commonwealth of Virginia Procurement Act.

The Finance department will place the Comprehensive Annual Financial Report (CAFR) on the County's Web site. This will make the CAFR available to our internal and external customers. Also, the CAFR will be available on CDs.

A General ledger conversion was done during FY08 to comply with the account structure set by the Auditor of Public Accounts. New formatting of budget documents were used during the FY09 budget process.

Other current year initiatives include:

- Continue to work with departments on the budgeting process to focus on budgeting for results and outcomes.
- Continue to comply with SAS 112 and new risk assessment standards
- Upgrade Financial Reporting Software to include online transactions.
- Review and revise policies and procedures for each area in the Finance Department
- Implement measures that provide more efficient processing of Finance functions
- Procurement training for departments and staff to ensure consistency

Objective: Prepare and process invoices twice monthly, and weekly for the School division.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload: | | | | |
| Average number of checks issued monthly. | 950 | 1000 | 1090 | 1120 |
| Average number of invoices Processed per month | 1075 | 1180 | 1260 | 1310 |

Objective: Prepare and process payroll on a bi-weekly basis, and monthly for the School Division.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|---|------------------------|------------------------|-------------------------|--------------------------|
| Workload: | | | | |
| Average number of payroll checks issued on a bi-weekly/monthly basis. | 870 | 910 | 940 | 950 |

Objective: Submit Comprehensive Annual Financial Report (CAFR) to the Board of Supervisors and the Auditors of Public Accounts by November 30th annually.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|------------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload: | | | | |
| Complete CAFR and mail by Due date | 100% | 100% | 100% | 100% |

Objective: Obtain the Certificate of Achievement for Excellence in Financial Reporting Award, annually.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload: | | | | |
| Requires additional commitment due to the information standards promulgated by GFOA. | Received | Received | Will Apply | Will Apply |

Objective: Issue Water & Sewer Bills Bi-Monthly

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Number issued annually. | 19,000 | 20,000 | 20,700 | 21,500 |

Objective: Track all contractual agreements which require the restriction of connection fees.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Prepare Excel spreadsheets denoting All connection fees designated in Contractual agreements. | Two Agreements | Two Agreements | Two Agreements | Two Agreements |

Objective: Submit the budget to the Board of Supervisors by March 15th, annually.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Substantial commitment by Departments and agencies within And outside the County. | N/A | 100% | 100% | 100% |

Objective: Obtain the GFOA budget award annually.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Substantial commitment by Director of Finance and staff. | Received | Received | Received | Will Apply |

Objective: Process W2's by January 31st annually for County and School Division.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Number processed annually. | 995 | 1000 | 1115 | 1124 |

Objective: Process Form 941 as required by IRS regulations for County and School division.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload: Processed quarterly | 8 | 8 | 8 | 8 |

Objective: Process journal entries as required.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Number processed annually | 130 | 155 | 175 | 190 |

FUTURE YEAR ISSUES

1. Revise Financial policies and procedures.
2. Improve financial forecasting models. Develop and update models on a continuous basis.
3. Continue enhancements of Financial Reporting System.
4. Ensure departments are using new accounting code structure correctly

ELECTORAL BOARD

The primary function of the electoral Board is to appoint the General Registrar and the Officers of Election. They maintain polling places, canvass the vote and work with the General Registrars Office to assure fraud free elections in accordance with Virginia Law Title 24.2. The county election scheduled for FY 2007-2008 will be labor intensive and so will require augmented funding in several budget areas. Also, the aging Mark Sense optical scan voting machines about 10-12 years in service are due for a factory reconditioning

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 18,369 | \$ 14,479 | \$ 29,609 | \$ 24,380 | -18% |
| Operating | \$ 8,645 | \$ 5,844 | \$ 27,787 | \$ 9,353 | -66% |
| TOTAL | \$ 27,013 | \$ 20,322 | \$ 57,396 | \$ 33,733 | -41% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

GENERAL REGISTRAR

DESCRIPTION

The primary function of this office is to provide the best possible service to the citizens of King George County relating to voter registration, candidacy and elections in accordance with Virginia Law Title 24.2.

Under the provisions of 24.2 we provide programs to educate the general public concerning registration and voting. We assist candidates in running for election and encourage registration by setting an example of good citizenship to all who contact us. One of our goals in this office is to set a good example for our children and youth by presenting programs in our office and schools as requested. (this is the second election that we were able to have Pages in the Precincts from Ms. Anderson's honor class). We act as a resource for our teachers by providing educational materials as guidelines for teaching good citizenship.

We keep abreast of all current election laws and adjust our record keeping procedures to comply with every change. This is accomplished by attending the different Legislative meetings set up by the General Assembly and the State Board of Elections.

We maintain and make available for public inspection official registration and election records. We give assistance to candidates for filing for elective office and maintain files of the reports required to be filed by them regarding receipt and disbursement of campaign funds.

We provide information about the requirements, procedures, and codes governing campaign reporting. We provide important information to the public regarding the admin

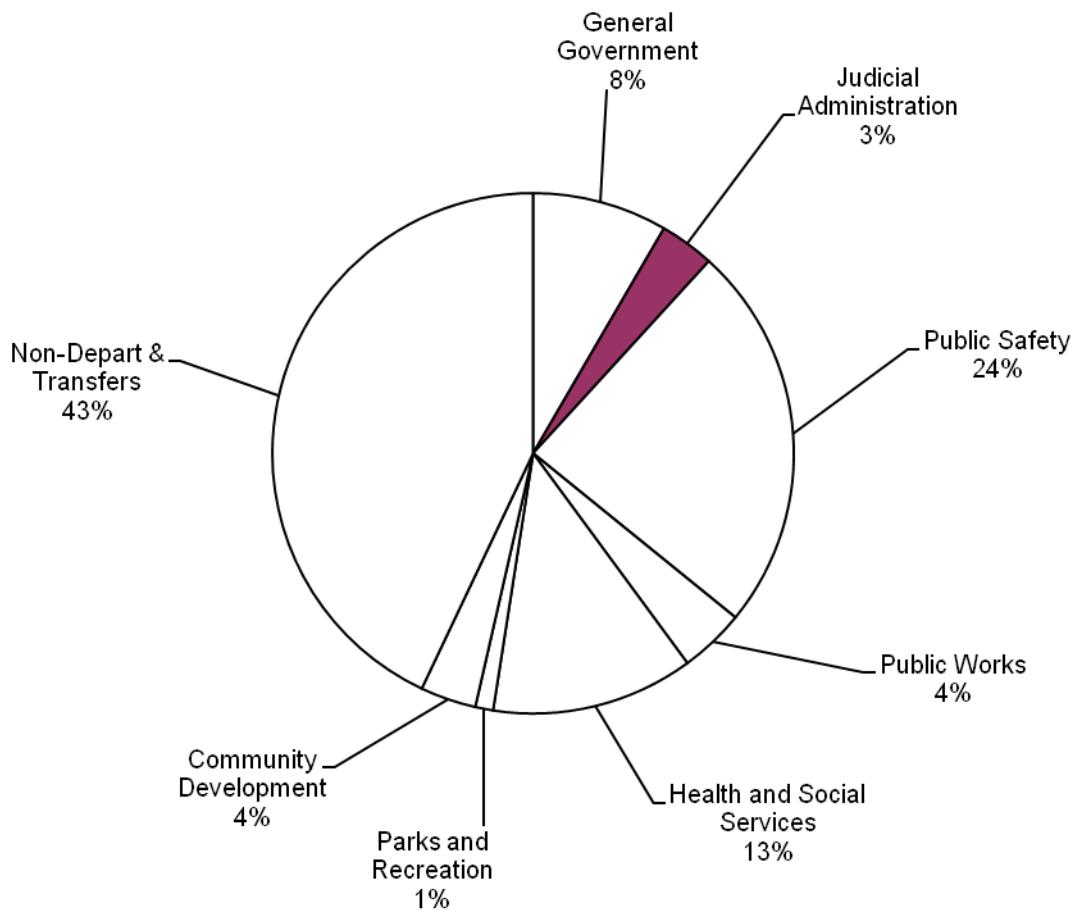
One duty of this office is the training of the Election Officials, this is done in conjunction with the Electoral Board to insure fraud free elections and provide the best assistance possible to the eligible voters on Election Day. In King George every citizen who complies with the laws of registration is allowed to vote on Election Day.

The budget has expanded in some areas due to the increase in postage and the upcoming County Election. I have also included in the budget for a new Laser Jet printer for our office to print our voter registration cards. Due to the new computer program that has/will be implemented in the upcoming year our office has been assigned to work as a mentor to surrounding counties on this project until it goes live, thus the increase in lodging, mileage ect. I have also become involved in the Joint Election Officials Liaison Committee.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 79,965 | \$ 85,515 | \$ 103,518 | \$ 109,921 | 6% |
| Operating | \$ | \$ 9,633 | \$ 14,450 | \$ 13,411 | -7% |
| Capital | \$ 4,212 | \$ - | \$ - | \$ - | 0% |
| TOTAL | \$ 90,502 | \$ 95,148 | \$ 117,968 | \$ 123,332 | 5% |
| Full Time Staff | 1 | 1 | 1 | 1 | |

COUNTY OF KING GEORGE
Judicial Administration
\$1,086,176



Total General Fund
\$31,874,550

COUNTY OF KING GEORGE
Departmental Budgets By Function
Judicial Administration

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|--------------------------------------|---|--|--|---------------------|
| Circuit Court | \$ 66,470 | \$ 66,020 | \$ 48,965 | -26% |
| Combined Court | 18,787 | 31,420 | 26,586 | -15% |
| Magistrate | 2,802 | 3,915 | 3,950 | 1% |
| Clerk, Circuit Court | 410,829 | 449,697 | 426,067 | -5% |
| Clerk, Technology Trust Funds | 41,232 | 38,034 | 26,258 | -31% |
| Law Library | 1,908 | 4,300 | 4,000 | -7% |
| Victim Assistance Program | 22,885 | 26,389 | 19,901 | -25% |
| Commonwealth Attorney | 448,460 | 511,870 | 530,449 | 4% |
| Total Judicial Administration | \$ 1,013,373 | \$ 1,131,645 | \$ 1,086,176 | -4% |

CIRCUIT COURT

DESCRIPTION

The funding requested for the Circuit Court Budget is used to fund the County's portion of the Circuit Court Judge's Secretary, compensation of petit jurors, Jury Commissioners, the Commissioner in Chancery to draw the jurors for the term, the selection of the yearly jury pool by the Supreme Court Automated Jury System, legal reference books and the cost of daily operation.

GOALS

1. Administer justice fairly, according to applicable laws, and in a timely manner.
2. To operate an efficient and effective court system for the citizens of King George County.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | 90 | 90 | 90 | 90 | 0% |
| Operating | 38,306 | 66,380 | 65,930 | 48,875 | -26% |
| TOTAL | 38,396 | 66,470 | 66,020 | 48,965 | -26% |
| Full Time Staff | N/A | N/A | N/A | N/A | |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

COMBINED COURT

DESCRIPTION

The King George Combined District Courts are comprised of General District Court, Traffic, Criminal, Civil Divisions and Small Claims Court; Juvenile and Domestic Relations District Court, which includes Juvenile Traffic, Delinquency, Custody/Visitation, and Status Offenses; and Domestic Relations, which includes Misdemeanors, Felonies, Capiases/Show Cause, Civil Support and Criminal Support.

The Clerk's Office is the administrative arm of the Courts. The Clerk of the Court is the Court's administrative officer responsible for all office functions such as Records Management, Personnel Management, Financial Management, and Public Relations. The Clerk of the Court develops, implements, and administers procedures necessary for the efficient operation of the Clerk's Office. The Clerk's Office is currently staffed with four full-time employees--a Clerk of Court and three full-time Deputy Clerks. According to the Supreme Court staffing model, this Clerk's Office should have 4.55 positions based on caseload statistics for 2004. The Court's caseload has increased for 2005, so the 4.55 positions will increase. The Clerk's office is currently understaffed by .55, which is 22 hours per week. A new Staffing Model Study is being conducted across the state which will more accurately capture the time it takes to handle cases. This study may show the need for additional staff in the future.

This Budget also includes the 15th Judicial District Court Services Unit, which is staffed with a full-time Intake and Probation Officer.

The current court schedule is as follows:

General District Court – every Wednesday and first Tuesday of each month.

Judges: Gordon F. Willis and Frank Benser

Juvenile and Domestic Relations District Court – Every Monday, First, Second and Third Fridays.

Court is in session on other dates as needed to handle the caseload. David F. Peterson presides over the Juvenile and Domestic Relations Court.

GOALS

1. Provide equal access to Court processes for all litigants.
2. Provide customer service to all litigants.
3. Provide Calendar Management to assure that cases are heard in a timely and efficient manner by using written Continuance Policies and Supreme Court of Virginia guidelines.
4. Utilize available information technology to provide court users with information, court forms, and payment methods.
5. Utilize Case Management and Financial Management system updates and modifications.
6. Participate in General District Court Docket Management Project.
7. Provide career development for Clerk's Office through the Supreme Court of Virginia Clerk's Conferences, Regional Training Meetings, User Groups and Refresher Classes.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 20,226 | \$ 18,787 | \$ 31,420 | \$ 26,586 | \$ (0) |
| TOTAL | \$ 20,226 | \$ 18,787 | \$ 31,420 | \$ 26,586 | \$ (0) |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

Objective: Coordination of court process and resources to move cases timely from filing to disposition.

Objective: Follow written Continuance Policies for each Court.

Objective: Provide interpreters for non-English speaking persons in accordance with Supreme Court policies and procedures.

Objective: Provide the public with an electronic means of accessing information on court records that are public records and access to available on-line court forms.

The King George Combined District Courts Clerk's Office still has the challenge of managing growth in caseload and providing services to the community without an increase in staffing. The objectives and measurements of the Court will be to continue to use Calendar Management and Delay Reduction Techniques to handle the increase in caseload and mandated legislative requirements. The goal of participation in the data collection portion of Supreme Court of Virginia General District Court Docket Management Project was completed.

Clerk's Office employees attended Clerk's Conference, Regional Trainings, and local Clerk's Meetings. Clerk and staff have attended Case Management Refresher and Financial Management Refresher classes.

The Courts continue to utilize video Conferencing for detained adult arraignments, juvenile detention hearings and crossover arraignments.

The Court will continue to evaluate, and if appropriate, implement emerging technology provided by the Supreme Court to respond to the public's requests for information and services. Implementation and participation in technology programs has allowed this office, which is currently understaffed, to process cases in a timely manner. For example, implementation of the VIPNET Program has significantly increased the number of prepayments being received by the Court via the internet.

The Clerk's Office will be implementing the Magistrate Interface Program. This will allow the Clerk's Office staff to access the information entered by the Magistrates that is already keyed in, and should require less time in entering the cases in the Case Management System.

The Clerk's Office implemented the new Department of Taxation IRMS Program for the collection of unpaid fines and costs. The Courts collection rate is approximately 90% utilizing the IRMS program, Court Debt Collection Program and Show Cause Summons.

The Court will continue to participate in Dispute Resolution (Mediation) as funding permits. Mediation significantly reduced Court time and is another example of how the Court is using Calendar Management Techniques and Delay Reduction.

The Court will continue to have brochures and information for the public to assist and educate self-represented litigants. Language interpreters will continue to be provided for non-English speaking persons. The Court will continue to provide services for persons with disabilities.

FUTURE YEAR ISSUES

- Maintaining the level of customer service with no increase in staff.

-Participation in General District Court Docket Management Project.

-If the Family Court is established, this would require this court to handle all matters involving the family, including cases that are now docketed in the Circuit Court. Implementation of the Family Court would require more space for the Clerk's Office.

- Development of a long-range plan for the Courthouse to include more than one court being in session at a time, security, and parking.

MAGISTRATES

DESCRIPTION

The Magistrate's Office provides initial judicial services to law enforcement and the general public on a continuous basis, 24 hours a day, 7 days a week. Services include: holding probable cause hearings to determine the issuance of arrest warrants, search warrants, detention orders for mental health evaluations, and emergency protective orders; and conducting bail hearings to determine release or committal to jail for those individuals arrested. Outside of normal business hours, magistrates are the initial point of contact for court services.

GOALS

1. To ensure judicial services are provided on a timely and continuous basis.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 2,957 | \$ 2,802 | \$ 3,665 | \$ 3,950 | 8% |
| Capital | \$ 127 | \$ - | \$ 250 | \$ - | -100% |
| TOTAL | \$ 3,084 | \$ 2,802 | \$ 3,915 | \$ 3,950 | 1% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

CIRCUIT COURT CLERK'S OFFICE

DESCRIPTION

The Code of Virginia lists over 800 separate responsibilities for the Clerk of the Circuit Court. These duties are divided into two (2) major categories; the administration of all Circuit Court proceedings, both criminal and civil, and the recordation of documents related to land records.

There are many other important duties of the Clerk, such as the issuance of marriage licenses, concealed weapon permits and fictitious names (also known as certificates of co-partners). The Clerk also processes passports, executes oaths, records military discharges, qualifies guardians for minors and incompetents, is charged with keeping election results and is the Probate Judge for the County. We provide many public services to the citizens of King George

The Circuit Court Clerks Office is the only fee office left in Virginia. The office is primarily funded by fees paid by the person or entity using the office rather than taxpayer dollars and revenues collected far exceed County funding.

With the continued implementation of County automation it is imperative that the Circuit Court Clerk's Office be connected to various other Constitutional Officers and County Offices to accommodate the sharing of information. It cannot be overemphasized that all County land records begin in this office and the functions of other County office are dependent upon records held by this office. All land transactions, plats, judgements for tax liens, Chancery actions resulting in County land sales for delinquent taxes, conditional use permits, easements for water and sewer lines and numerous other instruments and documents are recorded and housed in this office.

In the past year our Civil Docket has increased approximately 17%, our Criminal Docket increased approximately 8%, to an estimated 750 cases in CY 07, and Deed Book recordings have decreased approximately 17%, while Judgements and Financing Statements are up 33% and 29% respectfully. The revenue received from County recordation taxes has decreased from last year due to the slumping housing market..

There is no need for additional staffing at this time. The expected increase in new homes and the County population will necessitate additional funding for equipment and employees in future years.

In improving the efficiency of this office we have implemented a new Records Indexing System, automated the financial and court records, and are linked to other Constitutional Offices and County departments. We have implemented a Secure Remote Access to land records. The automation referred to has curbed the need for additional Records Room expansion and has increased the speed of data retrieval. The costs associated with the SRA implementation and upgrades to technology hardware have been funded in large part by the subscriber fees charged.

It is my goal to explore other avenues of automation, and if fiscally sound, secure funding from any and all available sources before requesting funding from the County. The current automated systems implemented by this office have been funded primarily by the State or grants and/or other fees collected expressly for those purposes and have required minimal County funding.

While I will pursue any state or other funding available it is imperative that the County remain committed to funding to adequately staffing and automation to ensure that we are poised to meet the continuing growth that the County is experiencing.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 290,755 | \$ 355,100 | \$ 380,601 | \$ 386,867 | 2% |
| Operating | \$ 46,902 | \$ 50,727 | \$ 53,746 | \$ 39,200 | -27% |
| Capital | \$ - | \$ 5,000 | \$ 15,350 | \$ - | -100% |
| TOTAL | \$ 337,656 | \$ 410,827 | \$ 449,697 | \$ 426,067 | -5% |
| Full Time Staff | | 5 | 6 | 6 | |

FUTURE YEAR ISSUES

To explore other avenues of automation, and if fiscally sound, secure funding from any and all available sources before requesting funding from the County. The current automated systems implemented by this office have been funded primarily by the State or grants, and have required minimal County funding.

LAW LIBRARY

DESCRIPTION

The funds requested for the Law Library Budget reflect an estimate of funding needed to maintain paper and software publications currently available and additional paper publications and software needed to maintain and improve sources of research. There is approximately \$4,000 in this designated fund which is available.

The Law Library is entirely funded by a \$2.00 fee imposed on cases filed in both General District and Circuit Court as provided by the Code of Virginia, section 42.1-70. The Law Library is open during regular Courthouse hours to the general public and members of the legal profession, and is used on a regular basis.

GOALS

Maintain updated changes to the Code of Virginia

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 2,294 | \$ 1,908 | \$ 4,300 | \$ 4,000 | -7% |
| Capital | \$ 980 | \$ - | \$ - | \$ - | 0% |
| TOTAL | \$ 3,274 | \$ 1,908 | \$ 4,300 | \$ 4,000 | -7% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

-Relocation of the Law Library into the Smoot Library

VICTIMS' WITNESS ASSISTANCE PROGRAM

DESCRIPTION

The Victim Witness Program guides thousands of crime victims and witness through the criminal justice process each year.

The Victim Witness Program ensures that all crime victims and witnesses get proper information about cases, notices of hearings, protection, restitution for losses and injury, and are treated with dignity and respect. Program services start the minute the charge is made and never ceases. The Victim Witness Program is staffed by one part time Director funded by the State, through the Office of the Commonwealth Attorney.

The Victim Witness Program works in connection with the Juvenile & Domestic Relation Court, General District Court, and the Circuit Court. The Victim Witness Program also offers a variety of services to the victims of crime such as, sending letters and brochures explaining the rights of the victim, guiding them through the court process, referred them to our local agencies, assisting victims with the protective orders, updating them with the case status, the monitoring and follow up of restitution owed to the victim, helping the victims been compensated thru the Criminal Injuries Compensation fund and following up the claims, interpreting services, escorting and assisting the victims in the courtroom and assisting them in filling out the Victim Impact Statement.

GOALS

To successfully provide respectful and appropriate assistance for the victims and witnesses of crimes.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 23,350 | \$ 21,534 | \$ 22,454 | \$ 17,722 | -21% |
| Operating | \$ 1,798 | \$ 1,349 | \$ 3,935 | \$ 2,179 | -45% |
| TOTAL | \$ 25,148 | \$ 22,883 | \$ 26,389 | \$ 19,901 | -25% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

The number of victims and witnesses in King George County has increased dramatically with caseload and population increases.

| Year | 2006 | 2007 |
|------------------|-------|-------|
| Victims | 600 | 1,250 |
| Witnesses | 1,500 | 3,000 |

FUTURE YEAR ISSUES

We are one of the fastest growing counties in Virginia and our number of Victims and Witnesses has increased. The population growth of the County requires full-time Victim Witness staffing. The Commonwealth Attorney's Office has applied for full-time funding through the state, as justified by our caseload, but the state indicates that funding is not yet available.

COMMONWEALTH'S ATTORNEY

DESCRIPTION

The Commonwealth's Attorney Office prosecutes crimes committed in King George County. The Commonwealth's Attorney Office is staffed by one full time, elected Commonwealth's Attorney (Constitutional Officer, salary funded by state), one full time Deputy Commonwealth's Attorney (approximately half of the salary is funded by the state), one full time Assistant Commonwealth's Attorney (approximately half of the assistant's salary is funded by the state), one full time Administrative Assistant (salary funded by the state), one part-time Administrative Assistant (approximately half of salary funded by the State), and one part time Victim/Witness coordinator (salary funded by state and federal grants).

The Commonwealth's Attorney Office prosecutes all felonies and most class 1 and 2 misdemeanors. The prosecution of these cases takes place in three courts: Juvenile and Domestic Relations Court, General District Court and Circuit Court. The Commonwealth's Attorney Office also administers the Victim/Witness Program; the collection and distribution of certain restitution to victims of crime; the Police Liaison Program which provides assistance, support, training and education to the Sheriff's Office on a monthly basis as well as to the Department of State Police and the Magistrate's Office on a quarterly basis; and the Rappahannock Regional Justice Academy on a bi-monthly basis. In addition, the Commonwealth's Attorney Office sits on boards and/or as a member of and/or participants in many local programs affecting community safety issues and law enforcement, including: Rappahannock Area Alcohol Safety Action Program, Rappahannock Area Community Services Board, Rappahannock Council Against Sexual Assault, Rappahannock Council on Domestic Violence, Council on Youth, the Community Corrections Board, the Jail Authority, the Rappahannock Area Regional Justice Academy, and the Juvenile and Domestic Relations Court Docket Reduction Team, State Judicial Nominations Committee, and the Virginia Association of Commonwealth Attorneys, Board of Directors.

GOALS

The successful prosecution of all persons committing crimes in King George County. Providing respectful and appropriate treatment and assistance to victims of and witnesses to crime. Participation and creation of programs to prevent crime and to inform the public about the law.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 355,165 | \$ 414,688 | \$ 442,226 | \$ 499,024 | 13% |
| Operating | \$ 34,368 | \$ 33,772 | \$ 69,644 | \$ 31,425 | -55% |
| TOTAL | \$ 389,533 | \$ 448,460 | \$ 511,870 | \$ 530,449 | 4% |
| Full Time Staff | 4 | 5 | 5 | 5 | |

SERVICE LEVELS AND PERFORMANCE

Criminal caseloads in both adult courts have increased again this year. The overall criminal caseload increase from 2004 to 2005 is:

- General District Court: 3300 cases
- Juvenile Domestic Relations Court: 1320 cases
- Circuit Court: 550 cases

For FY06, the State Compensation Board awarded a second Assistant Commonwealth's Attorney to the office as a result of extreme caseload (6th in the state in need). As a result, the only administrative assistant must handle the entire administrative caseload for three attorneys and also manage the office. This is an overwhelming task that cannot continue effectively.

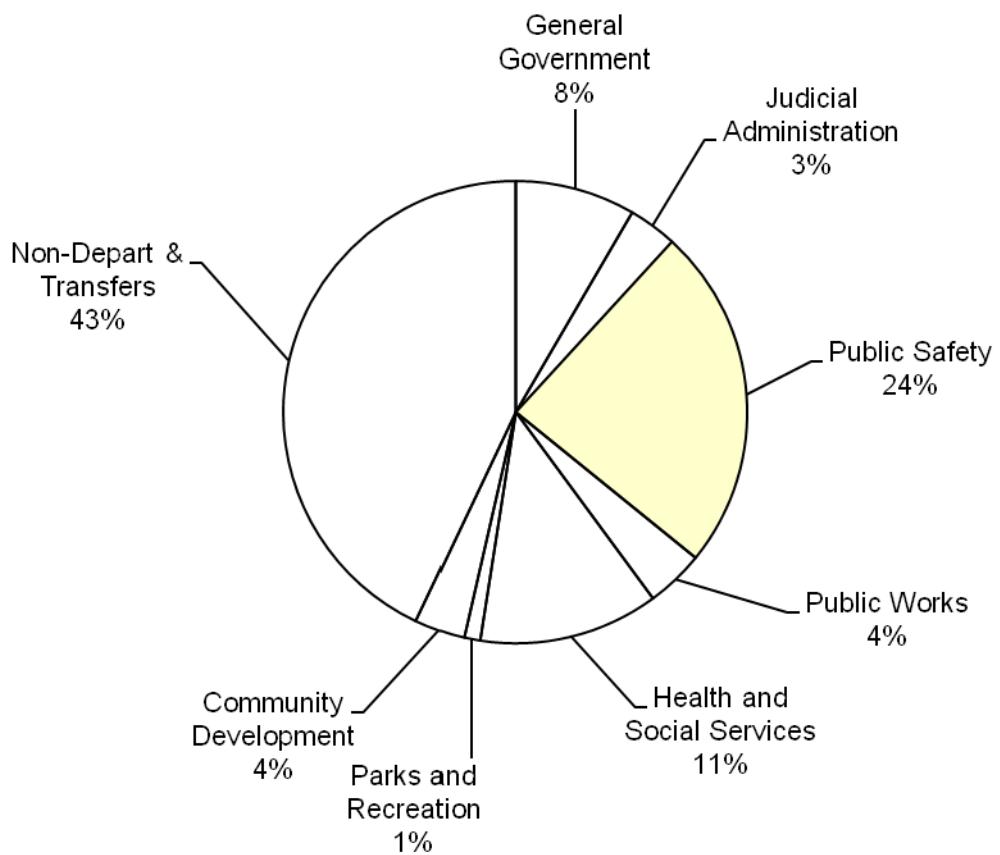
FUTURE YEAR ISSUES

As our population increases our criminal caseload will increase.

The felony criminal docket is expected to continue to increase for several reasons. First, the population is projected to continue to increase in King George County. Second, new and stricter criminal laws are constantly added to the books, requiring more arrests. Third, new and advanced law enforcement detection, apprehension and prevention techniques and technologies are developed and appropriated on an ongoing basis. Fourth, primary law enforcement personnel in the Sheriff's Office and the Police Department are routinely added increasing apprehension of criminals, and therefore increasing caseload. I applaud these additions, but request that the Commonwealth's Attorney Office budget reflect that each arrest results in a subsequent prosecution.

The Commonwealth's Attorney Office is dedicated to continuing to meet the increasing demands of King George County by aggressively prosecuting all crimes supported by the evidence using the most up to date and effective methods. The Commonwealth's Attorney Office will be staffed and outfitted appropriately to meet these needs for Fiscal Year 2008/2009 should the attached requested budget be approved

COUNTY OF KING GEORGE
Public Safety
\$7,666,561



Total General Fund
\$31,874,550

COUNTY OF KING GEORGE
Departmental Budgets By Function
Public Safety

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|------------------------------------|---|--|--|---------------------------|
| Sheriff | \$ 2,747,321 | \$ 3,048,733 | \$ 3,190,028 | 5% |
| Emergency Services | 1,464,850 | 1,907,486 | 2,095,168 | 10% |
| Fire and Rescue Services | 393,328 | 395,650 | 388,990 | -2% |
| County/ City Operated Institutions | 1,077,965 | 959,811 | 1,184,808 | 23% |
| VJCCA/CHINS | 50,943 | 55,229 | 51,473 | -7% |
| Animal Control | 207,664 | 197,614 | 218,611 | 11% |
| E-911 | - | 522,935 | 527,471 | |
| Miscellaneous Grants | 171,268 | 201,935 | 10,012 | -95% |
| Total Public Safety | \$ 6,113,339 | \$ 7,289,393 | \$ 7,666,561 | 5% |

SHERIFF

DESCRIPTION

The Sheriff's Office is responsible for all phases of justice in King George County. No other official in justice has such a broad range of responsibilities. The Sheriff's Office administers a modern law enforcement division that must be concerned with crime prevention and the safety of all citizens of King George County. This requires the proper deployment of deputies on patrol and the division of deputies into the following categories: patrol, investigations, traffic enforcement and staff services, communications, records, evidence control, purchasing, equipment care, etc. It also requires marshalling citizens into effective crime prevention associations. It calls for fighting drug abuse in the county generally and in the schools specifically. As Law Enforcement Administrators, Sheriff's must deal with these and many related tasks.

The Sheriff's Office also has responsibilities to the courts within the county. As officers of the court, we must protect prisoners and see that they are in court on time for trials. Sheriffs must also assign enough personnel to make certain prisoners will not escape. At the same time, we must ensure that the court is a safe and orderly environment, so justice has a chance to occur. Sheriffs must also carry out the orders of the courts in both criminal and civil matters.

The awesome duties and responsibilities of the Sheriff's Office are prescribed in numerous statutes, court decisions, attorney general opinions and administrative regulations.

The Sheriff's Office also operates the E-911 Communications Center which, in addition to law enforcement, provides service to fire and rescue operations.

Resource officers to the high school and middle school, as well as D.A.R.E. programs to the elementary schools. Provided security to all sports and special school events and sponsored and promoted many crime prevention programs.

The Sheriff's Office acquired Virginia Law Enforcement professional standards accreditation in October of 2003, and most recently was re-accredited with 100% score, in October 2007.

The top priority and most important need for the Sheriff's Office still remains additional space. We are at the point of being rendered incompetent to perform our necessary functions in law enforcement because of inadequate space. The planned buildings at the King George Government Center will address our space needs.

GOALS

1. To promote a safe and secure environment, free from crime and the fear of crime.
2. Provide for the safe and expeditious flow of traffic within the County.
3. To have mutual respect, trust and pride in our organization, combined with community partnerships, traditional values and innovative techniques will ensure the communities the right to a safe environment.
4. Maintain Virginia Law Enforcement Professional standards accreditation.
5. Continue to provide the best professional law enforcement service as possible.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Personnel | \$ 2,004,872 | \$ 2,228,404 | \$ 2,536,436 | \$ 2,622,647 | 3% |
| Operating | \$ 252,324 | \$ 286,611 | \$ 354,797 | \$ 389,231 | 10% |
| Capital | \$ 177,566 | \$ 232,308 | \$ 157,500 | \$ 178,150 | 13% |
| TOTAL | \$ 2,434,762 | \$ 2,747,323 | \$ 3,048,733 | \$ 3,190,028 | 5% |
| Full Time Staff | 39 | 43 | 43 | 43 | |

SERVICE LEVELS AND PERFORMANCE

Objective: Respond to all calls for service promptly

| Measurements Forecast | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|------------------------------|------------------------------|-------------------------------|--------------------------------|
| Workload | | | | |
| Total calls for service | 33,591 | 33,647 | 34,266 | 35,636 |

Objective: Investigate all reported crime

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|
| Workload: | | | | |
| No. of reported crimes | 1,816 | 1,823 | 1,926 | 1,896 |

Objective: Strictly enforce traffic laws through selective enforcement

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|----------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|
| Workload | | | | |
| No. of traffic stops | 5,786 | 5019 | 6,379 | 5220 |

FUTURE YEAR ISSUES

- New public safety facility
- Incorporate new technology into communication systems
- Incorporate the latest in technology with our criminal justice services
- Incorporate Mobile Data Terminal services in all the patrol vehicles

E911 OPERATIONS

DESCRIPTION

The E-911 Operations Department serves as the main emergency 911 answering point and dispatching center for King George County. The center operates twenty-four hours a day, 365 days a year, and is manned by professional, well-trained Communications Officers who provide call-taking, radio dispatch, and support activities for a number of public safety and public service agencies. The Center also tracks unit activity, maintains records and files, produces various statistical data and manages the County's radio system.

The King George Dispatch Center is dedicated to serving as the vital link between the public and public safety organizations through responsiveness and technical excellence while in partnership with its users and employees.

The new E- 911 communications system has been installed and the work on that project is complete. This will greatly enhance our ability to do verbal communications in fire, rescue and police.

The E-911 Department has been moved into the General Fund, as restrictions of maintaining a separate fund have been removed by the state.

GOALS

To dispatch the appropriate emergency response in accordance with established protocols within 99% accuracy by:

- ◆ Responding to law enforcement calls for service with 100% accuracy, and
- ◆ Responding to fire and rescue calls for service with 100% accuracy

To provide a timely entry and dispatch of calls for service by

- ◆ Improving to 90% the calls for service through 911 dispatched to 60 seconds or less
- ◆ Improving to 95% the emergency calls answered in 8 seconds or less
- ◆ Improving to 100% of the time that Priority 1 calls are processed within 90 seconds or less, and
- ◆ Improving to 100% of the time that all Priority 2 calls for service are dispatched in 2.5 minutes or less

To develop and maintain a highly trained and motivated staff of emergency communications officers by:

- ◆ Increasing to 100% the percent of cross-trained staff,
- ◆ Improving the dispatching skills and knowledge test levels to 95% accuracy,
- ◆ Improving the accuracy of complaint type to 95% and
- ◆ Improving the accuracy of Ani/Ali inquiry sheets to 99.9%
- ◆ Improving the salary for communications officers

As the principle agency responsible for the operation and maintenance of the Joint Dispatch Center's (JDC) Enhanced 911 Service, the JDC will continue to coordinate the activities necessary to provide the citizens of the County of King George with the best available E911 service by:

- ◆ Attending all necessary meetings with agencies that are associated with the JDC responding to all inquiries within 3 working days.

FINANCIAL ACTIVITY

King George County Adopted Annual Fiscal Plan 2008-2009

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ - | \$ - | \$ 403,336 | \$ 409,841 | 2% |
| Operating | \$ - | \$ - | \$ 119,599 | \$ 117,630 | -2% |
| TOTAL | \$ - | \$ - | \$ 522,935 | \$ 527,471 | 1% |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

DEPARTMENT OF EMERGENCY SERVICES

DESCRIPTION

The mission of the Department of Emergency Services is to reduce death, injuries and property loss from fire, hazardous situations, medical emergencies and other disasters, by providing continuous improvement of emergency services, unhampered by tradition, while recognizing our people as the key to our success.

The Department of Emergency Services consists of a County Fire & Rescue Chief, Deputy Fire & Rescue Chief, Emergency Management Coordinator, Training - Captain, One (1) Operations – Captain, One (1) Lieutenant – Fire Inspector, One (1) Emergency Management – Planner (part-time), Eighteen (18) Full-Time Firefighter/EMS Providers, and Ten (10) Part-Time Firefighter/EMS Providers that respond to a wide array of emergencies and public needs Twenty-Four (24) hours a day. While fire and emergency medical service calls make up a majority of the workload, the Department is also responsible for hazardous materials incidents, technical rescues, industrial accidents, water rescues, emergency preparedness, fire and EMS training, incident reporting data collection, fire prevention, public education, and both natural and manmade disasters. In addition, the Department responds to any emergencies where there is not a clearly defined county agency responsible. The Departments objectives are to respond to 90% of all emergencies within the county in eight (8) minutes or less and to have adequate staffing to meet the increasing demand for services, while assuming the workload generated by the loss of active volunteer fire and EMS personnel.

The Department of Emergency Services also enables the county to plan, mitigate, respond and recover from natural and manmade disasters by utilizing the full resources of the county and by accessing the resources of other state and local agencies. The Departments objectives are to ensure compliance with the Superfund Amendments and Reauthorization Act (SARA); to ensure compliance with state and federal mandates on hazardous materials and toxic waste identifications and cleanup; and to ensure mitigation response and recovery for disasters within the county.

The Department of Emergency Services continues to manage and administer the Ambulance Fee for Service program that was initiated on August 1, 2007. This program is anticipated to generate approximately \$400,000 per year in revenue to the County's general fund. These funds serve as a reimbursement for various costs to include; ambulances, personnel, equipment, services, etc.

The Department of Emergency Services coordinates many community programs designed for both children and adults. We teach fire and life safety education, proper installation and use of child safety seats, Cardio Pulmonary Resuscitation (CPR) and we will continue to coordinate the CERT program throughout the County, as so long as federal and/or state funding allows, preparing our community with knowledge and skills in the event of a wide-spread emergency. Other programs like the Residential Survey Program oriented homeowners on the importance of making their property assessable to emergency services and the Patient Satisfaction Survey Program is used to gather information on the quality of service we provide to our customers. Additional duties include maintaining and coordinating the County's City Watch (reverse 911) and the KG Alert notification systems. These notification systems have proven to provide valuable information to citizens during emergencies throughout the County.

The Department of Emergency Services coordinates and provides the necessary training to support all phases of the emergency operations. The Training Officer manages the various programs and performs research to determine future needs for both the career and volunteer personnel. The Departments objectives include: develop and present training programs to all career and volunteer personnel; provide training programs for departmental officers; deliver advanced life support training; continue developing the departments safety and wellness program to reduce the severity and cost of injuries; and continue working with the other jurisdictions in the region on developing the Rappahannock Fire and EMS Training Center.

GOALS

Provide cost-effective, equitable, and responsive services to all citizens, visitors, and businesses throughout King George County, including adequate response times, effective fire and rescue service incidentsupervision,adequate staffing, effective distribution of personnel and apparatus and timely adaptation to changing service needs. This is achieved through a partnership of a volunteer and paid/career system. The primary goals of our department consist of the following:

1. Provide adequate fire and EMS protection at an acceptable cost
2. Reduce fire risks
3. Control fire losses
4. Conduct emergency preparedness at all levels of the community
5. Provide advanced life support services
6. Provide hazardous materials control services
7. Respond to 90% of all emergencies within King George County in eight (8) minutes or less, with equipped and trained personnel
8. Reduce overlapping services and expenses

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Personnel | \$ 1,159,273 | \$ 1,316,948 | \$ 1,704,017 | \$ 1,838,857 | 8% |
| Operating | \$ 97,692 | \$ 118,239 | \$ 203,469 | \$ 256,311 | 26% |
| Capital | \$ - | \$ 29,663 | \$ - | \$ - | 0% |
| TOTAL | \$ 1,256,965 | \$ 1,464,850 | \$ 1,907,486 | \$ 2,095,168 | 10% |
| Full Time Staff | 21 | 21 | 25 | 25 | |

The Department of Emergency Services applied for various types of federal, state, and local competitive grants. These grants support the community with a variety of different programs, (i.e. Emergency preparedness, CERT, child safety seat, defibrillators, hazardous materials, Weapons of Mass Destruction (WMD), etc.

As of April 1, 2008 the Department has applied and received total grant awards in the amount of: \$ 756,287.50.

SERVICE LEVELS AND PERFORMANCE

The Department of Emergency Services will continue to provide prompt, reliable, effective and efficient response to emergencies 24 hours a day and continue to focus on customer satisfaction within all aspects of emergency services in an effort to streamline and improve our service to the public. The Department responded to 3,274 fire, rescue, EMS, and hazardous materials calls for 2007.

The needs of King George County citizens go far beyond fire protection. In an effort to reduce injuries and deaths, the Department is expanding programs to educate and prepare citizens to respond effectively to emergencies. The expansion will include programs targeted toward reducing injuries and deaths caused by natural and manmade disasters.

The Department also continues to implement recommendations from the Fire and Rescue Services Study of King George County, which was conducted as a coordinated effort between the Virginia Department of Fire Programs, the Virginia Fire Services Board and the Virginia Office of Emergency Medical Services.

In addition, our Department continues to monitor and track statistical data in reference to call volume, call locations, fire calls vs. EMS calls, structure fires, motor- vehicle accidents, medivacs, mutual-aid responses, fire and rescue volunteer responses.

The Department has tracked and documented 323 missed or delayed responses from the four (4) volunteer stations for 2007. This information was provided to us by the Sheriff's Office Communications Center staff. These 323 incidents are defined when a station is called (toned) multiple times before that station responds. In some

cases this means that the closest station never responds and an emergency unit has to respond from a station further away, often resulting in a mutual aid unit responding to the county. Delayed responses can have significant impact on the ability for Fire & Rescue crews to provide a positive outcome on a serious life-threatening emergency and for property conservation in the event of fire.

FUTURE YEAR ISSUES

As the county continues to grow, the demand on the emergency services will continue to rise. It is essential that our department grow accordingly to meet these demands.

The workload generated by the increasing demand for services, compounded by the loss of active volunteer personnel available to respond to emergencies, has been partially addressed in this FY2008/09 budget request with the above additional personnel.

Currently, we have one Captain / Operations and three (3) full-time firefighter/EMS providers that are providing dedicated staffing for one (1) engine crew at Company 1, Monday – Friday 0700 – 1700. This crew works a 4 day / 10 hour shift per week in order to provide coverage during normal work hours for when volunteers are not available due to their daytime jobs. This staffing of the engine crew was at the request of the volunteer chief during that time.

As the new Courthouse Headquarters Company 1 station becomes completed and as the Company 1 district becomes more developed, the 24 / 7 engine crew will become more important as the demand for our services increase.

As Fire and Rescue services increase, we will continue to evaluate and assess the following in order to ensure adequate protection:

- Community expectations for service
- Response times
- Staffing goals
- Strategic planning

As we continue to consolidate Fire and Rescue services both volunteer and paid/career into one (1) unified combination department, we will continue to address the following:

- Recruitment and Retention
- Standard Operating Procedures
- Training
- Safety, welfare, and accountability of Fire and EMS personnel

FIRE AND RESCUE SERVICES

DESCRIPTION

The County supports King George Fire & Rescue, Inc. through the funding of this operational budget including insurance premiums. This budget will assist these volunteer companies in the maintenance of buildings, vehicles, and all equipment associated with the services provided. The volunteer Fire and Rescue company provides the County with response to fires, motor vehicle accidents, hazardous situations, water rescues, first response medical calls, and all other situations that may call for services provided by our organization.

GOALS

- Maintain facilities and fire equipment
- Continue a smooth transition between the professional and volunteer merger

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 398,325 | \$ 393,328 | \$ 395,650 | \$ 388,990 | -2% |
| TOTAL | \$ 398,325 | \$ 393,328 | \$ 395,650 | \$ 388,990 | -2% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

FUTURE YEAR ISSUES

- Completion of Fire and Rescue Building

COUNTY/CITY OPERATED INSTITUTIONS

DESCRIPTION

King George County is a part of the Rappahannock Regional Jail and Rappahannock Juvenile Center. Localities participating in the Rappahannock Regional Jail include the City of Fredericksburg and Spotsylvania and Stafford Counties. Localities participating in the Rappahannock Juvenile Detention Center include the City of Fredericksburg and the counties of Louisa, Madison, Orange, Spotsylvania and Stafford. The State Compensation Board and revenue generated by the institutions, funds the operational and debt service and the remaining unfunded portion of the budget is allocated to the member localities. Also, included in this category is King George's share of the cost for the Court Service Unit District office, Fifteenth Judicial District Court Service Unit's operating expense.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|---------------------|--------------------|---------------------|------------------------|
| Operating | \$ 722,285 | \$ 1,077,966 | \$ 959,811 | \$ 1,184,808 | 23% |
| TOTAL | \$ 722,285 | \$ 1,077,966 | \$ 959,811 | \$ 1,184,808 | 23% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

VJCCA/CHINS
15th DISTRICT COURT SERVICE UNIT

DESCRIPTION

The 15th Juvenile and Domestic Relations District Court Service Unit, an agency of the Virginia Department of Juvenile Justice, is the Juvenile Justice Agency that works with and assists the local Juvenile and Domestic Relations Court. The Agency mission is to reduce juvenile delinquency by using a balanced approach, first by providing public safety, secondly by holding juveniles accountable with the use of graduated sanctions and lastly by providing treatment and rehabilitation. The 15th District provides service staff, supervision and administrative support to meet the needs of the Juvenile Courts and citizens living in the County of King George and the other ten jurisdictions and Juvenile Courts in the 15th Judicial District.

Services are provided regionally to all eleven jurisdictions with management, supervision and oversight provided by the District Office in Fredericksburg. The Code of Virginia requires jurisdictions to share the operational costs of the District Office with shares determined by percent of population.

Workload pressures are being sufficiently managed since the King George CHINS/First Offender Diversion Program was initiated eight years ago. This program added a second probation officer to the Court Service Unit staff in King George County.

As shown on the attached program statistical summary, King George citizens filed 673 intake complaints through our office. Please see the attached summary of probation/parole services provided to King George youth through the court service unit.

Services provided include but are not limited to the following:

1. Intake screening and processing of citizen and police complaints brought to the Juvenile Court
2. Probation, Parole and Intensive Probation and Parole counseling and supervision for serious offenders.
3. Family Counseling and Psychological Services
4. Drug testing/screening
5. Case service planning and funding oversight through staff membership and participation on the King George County Family Assessment and Planning Team and Community Policy and Management Team
6. Provide reports (pre-sentence, transfer, first offender, etc.) and conduct investigations as required by the juvenile court judge
7. Manage and supervise the King George County Virginia Juvenile Community Crime Control Act, CHINS, First Offender Diversion Program
8. Administer risk assessment instruments to all adjudicated delinquents
9. Provide drug court intensive supervision services

The following is a representation of a portion of services provided to King George County citizens in FY08. Some services are provided by probation officers housed at the courthouse, others are provided by staff based in Fredericksburg or elsewhere in the district. Fiscal, personnel, and other administrative support is provided by Court Service Unit staff in Fredericksburg.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 38,474 | \$ 47,766 | \$ 51,229 | \$ 47,473 | -7% |
| Operating | \$ 5,606 | \$ 3,176 | \$ 4,000 | \$ 4,000 | 0% |
| TOTAL | \$ 44,081 | \$ 50,942 | \$ 55,229 | \$ 51,473 | -7% |
| Full Time Staff | 1 | 1 | 1 | 1 | |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

ANIMAL CONTROL

DESCRIPTION

The Animal Control Division of the Sheriff's Office has (2) full time and (3) part time employees. They operate a county pound for the purpose of impounding or harboring seized, stray, homeless, abandoned or unwanted animals. The pound is operated under the guidelines of the Commonwealth of Virginia Board of Agriculture and Consumer Services at the direction of the State Veterinarian, pursuant to 3.1-796.96(h) and 3.1-796-120(C) Code of Virginia. The Animal Control Officers also have responsibility for controlling the spread of rabies within the county.

The Animal Control Officers received 605 stray dogs and 41 other animals at the pound. Also during the year, 180 animals were surrendered at the pound. During the processing of these animals, the pound collected \$4,905.00 in fees and sold \$1,015 worth of licenses and received \$503 in donations. The Animal Control Officers responded to 598 complaints and investigated 37 dog bites.

The amount being requested in this budget is needed to maintain the current level of services and to maintain pound hours for public access.

We are looking forward to the construction of a new county pound. This is a much needed facility in order for animal control to provide adequate space to properly house and care for the animals we receive at the pound. The new facility will also aide in adopting suitable animals back out to the public and provide a much better facility conducting public business.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 152,247 | \$ 162,354 | \$ 169,884 | \$ 195,926 | 15% |
| Operating | \$ 18,334 | \$ 16,499 | \$ 24,880 | \$ 22,685 | -9% |
| Capital | \$ 27,050 | \$ 28,812 | \$ 2,850 | \$ - | -100% |
| TOTAL | \$ 197,631 | \$ 207,665 | \$ 197,614 | \$ 218,611 | 11% |
| Full Time Staff | 2 | 2 | 2 | 2 | |

SERVICE LEVELS AND PERFORMANCE

GOAL

Operate animal pound and control stray animals and the spread of rabies

Objective: Enforce animal control regulations and operate a pound.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|-------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Number of animals received | 782 | 786 | 862 | 825 |
| Efficiency | | | | |
| Number of strays picked up | 497 | 495 | 548 | 505 |
| Effectiveness | | | | |
| Number of animals surrendered | 285 | 291 | 290 | 295 |

King George County Adopted Annual Fiscal Plan 2008-2009

Productivity

| | | | | |
|--------------------------------------|-----|-----|-----|-----|
| Number of animals redeemed & adopted | 264 | 273 | 290 | 286 |
|--------------------------------------|-----|-----|-----|-----|

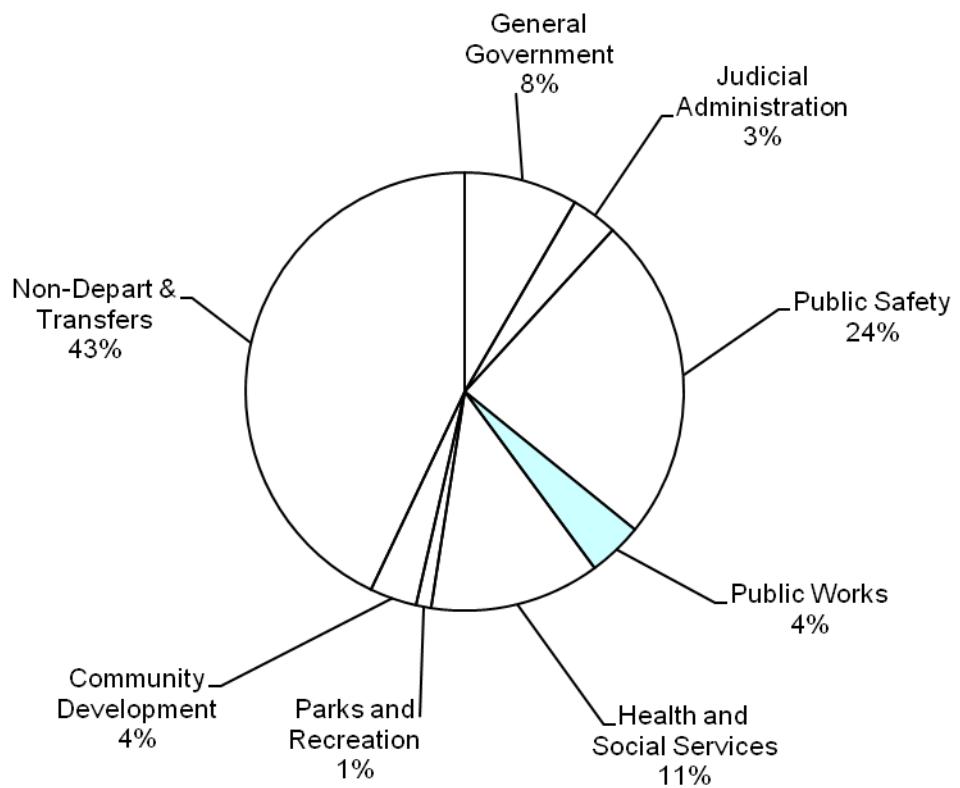
Objective: Respond to all complaints in a timely manner.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|---|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Number of animal complaints | 818 | 735 | 851 | 805 |
| Efficiency | | | | |
| Number of animal control officers (2) full-time; (3) part-time | 5 | 5 | 5 | 5 |
| Effectiveness | | | | |
| Number of complaints answered per Officer | 165 | 147 | 170 | 161 |
| Productivity | | | | |
| Fees, licenses collected at the pound | \$6355 | \$5920 | \$6625 | \$6500 |

FUTURE YEARS ISSUES

- Construction of new animal pound.
- Implementation of updated leash laws.
- Implementation of the vicious and dangerous dog ordinance.
- Continue to reduce strays and dogs running at large.

COUNTY OF KING GEORGE
Public Works
\$1,294,139



Total General Fund
\$31,874,550

COUNTY OF KING GEORGE
Departmental Budgets By Function
Public Works

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|---------------------------|---|--|--|---------------------|
| Environmental Services | \$ 191,528 | \$ 224,245 | \$ 223,065 | -1% |
| Engineering | 243,664 | 349,210 | 259,141 | -26% |
| General Properties | 753,159 | 825,381 | 809,133 | -2% |
| Litter Control | 1,476 | 5,575 | 2,800 | -50% |
| Total Public Works | \$ 1,189,827 | \$ 1,404,411 | \$ 1,294,139 | -8% |

DEPARTMENT OF SOLID WASTE AND RECYCLING

DESCRIPTION

The mission of the Department of Solid Waste and Recycling is to provide professional contract administration relating to the Landfill Agreement between the County and Waste Management.

The Department of Solid Waste and Recycling includes funds 001-42400 and 001-82700. The primary functions of the Department includes daily monitoring of landfill activities being performed by Waste Management, and monitoring Waste Management's compliance with the Department of Environmental Quality and Environmental Protection Agency requirements. In addition, the Department monitors the landfill gas collection system (for odor control), roadside litter, and the convenience center locations. The staff endeavors to deliver quality services in a responsive and cost effective manner. The Department provides opportunities for the development and growth of staff through an environment that fosters teamwork, creativity, and initiative.

The litter control budget is funded completely by a grant from the Virginia Department of Environmental Quality. The Department of Solid Waste and Recycling applies for this grant on an annual basis. This budget supplies money to the Solid Waste and Recycling Department to perform litter cleanup and prevention projects. Funds cover the employee hours required to supervise individuals performing community service. Additionally, any equipment necessary for litter pickup activities is purchased with this budget.

GOALS

- Monitor Waste Management construction activities
- Monitor Waste Management's litter pickup program and supervise Community Service individuals that have been assigned to the landfill for litter pickup
- Monitor local, state and federal regulatory issues
- Monitor gas collection and odor control systems; perform off-site odor tests
- Perform random inspections of trash and trash vehicles
- Monitor condition and operation of convenience center sites
- Establish a recycling program at local schools and businesses.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 194,198 | \$ 174,806 | \$ 199,045 | \$ 207,165 | 4% |
| Operating | \$ 17,808 | \$ 16,720 | \$ 16,500 | \$ 15,900 | -4% |
| Capital | \$ - | \$ - | \$ 8,700 | \$ - | -100% |
| TOTAL | \$ 212,006 | \$ 191,526 | \$ 224,245 | \$ 223,065 | -1% |
| Full Time Staff | 3 | 3 | 3 | 3 | |

SERVICE LEVELS AND PERFORMANCE

Objective: Inspect landfill facilities for environmental and contractual compliance.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|------------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| No. of inspections performed | 1030 | 1030 | 1030 | 1030 |

King George County Adopted Annual Fiscal Plan 2008-2009

Efficiency

| | | | | |
|-------------------------------|-----|-----|-----|-----|
| Cost per inspection performed | 220 | 220 | 220 | 235 |
|-------------------------------|-----|-----|-----|-----|

Effectiveness

| | | | | |
|---------------------------------------|-----|-----|-----|-----|
| Percentage of inspections that Passed | 98% | 98% | 98% | 98% |
|---------------------------------------|-----|-----|-----|-----|

Productivity

| | | | | |
|----------------------------------|-----|-----|-----|-----|
| Unit cost per passing inspection | 226 | 235 | 235 | 240 |
|----------------------------------|-----|-----|-----|-----|

Objective: Arrange litter cleanup of local roadways.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--|-----------------------|-----------------------|------------------------|-------------------------|
| Workload | | | | |
| Total bags of litter picked up from Roadways for the year. | 3600 | 3600 | 3600 | 3600 |

Efficiency

| | | | | |
|---|----|----|----|----|
| Bags picked up per hour of county Employee involvement (approx. 156 hours per year) | 23 | 23 | 23 | 23 |
|---|----|----|----|----|

FUTURE YEAR ISSUES

- Increase participation in the Adopt a Highway Program
- Continue to monitor and manage the contract with Waste Management

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS

DESCRIPTION

The Department of Engineering and Public Works previously included Funds 001-43100 and 001-43110; the funds have been combined in Fund 001-43100 for the FY08-09 budget. The Department provides professional engineering, construction administration, and inspection services to King George County and the King George County Service Authority. In addition, the Department supports the Department of Community Development and the Industrial Development Authority in new development and economic development projects.

The adopted FY08-09 Budget for the Department continues and expands the current year's programs. Programs that are adopted to be implemented or improved during FY08-2009 include:

- Reviewing the existing availability of water and investigation of alternatives for meeting future County needs;
- Supporting the improvement, development and expansion of public water and wastewater systems to meet the needs of the County and Service Authority;
- Provide timely technical and professional support to County departments and to the King George County Service Authority;
- Timeliness, consistency and quality in performing plan reviews for County, Service Authority and development projects.
- Supporting the development of an economic development environment that attracts new businesses and retains and expands existing businesses;
- Managing those County Capital Improvement Projects that are funded by the Board of Supervisors.
- Managing King George County Service Authority Capital Improvement Projects.
- Protection of the County's natural resources.

GOALS

- 1) Continue to improvement, development and expand water and wastewater systems to serve the needs of the County and Service Authority.
- 2) Enhance quality of plan reviews.
- 3) Develop procedures, policies, and recommendations to the Service Authority that will result in the more efficient and effective operation of the utility.
- 4) Support the development of an economic development environment that attracts new businesses and retains existing businesses.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 188,842 | \$ 200,769 | \$ 219,148 | \$ 220,856 | 1% |
| Operating | \$ 27,381 | \$ 39,165 | \$ 122,862 | \$ 38,285 | -69% |
| Capital | \$ 77 | \$ 3,729 | \$ 7,200 | \$ - | -100% |
| TOTAL | \$ 216,300 | \$ 243,663 | \$ 349,210 | \$ 259,141 | -26% |
| Full Time Staff | 4 | 4 | 2 | 2 | |

SERVICE LEVELS AND PERFORMANCE

Objective: Prepare, analyze and maintain a groundwater base.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload: Continue updating and Maintaining database | N/A | N/A | On-going | As needed |

Objective: Monitor drought conditions and provide periodic reports.

Workload:

| | | | | |
|---|-----|-----|-----------|-----------|
| Provide monthly (or less frequent) reports To BOS (depending on drought status) | N/A | N/A | As needed | As needed |
|---|-----|-----|-----------|-----------|

Objective: Work with RADCO and neighboring counties to develop a regional groundwater program.

Workload:

| | | | | |
|--|-----|-----|-----------|-----------|
| Determine purpose and task for Committee and be actively involved in Activities. | N/A | N/A | As needed | As needed |
|--|-----|-----|-----------|-----------|

Objective: Promote water conservation.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload: Provide on-going information to Schools, newspapers, citizens and The website. | N/A | N/A | Periodic | Periodic |

Objective: Monitor state and federal regulatory requirements and inform the General Manager and key Service Authority staff.

Workload:

| | | | | |
|---|-----|-----|-----------|-----------|
| Provide on-going timely and accurate Information. | N/A | N/A | As needed | As needed |
|---|-----|-----|-----------|-----------|

Objective: Monitor available capacity of water and sewer systems.

Workload:

| | | | | |
|--|-----|-----|-----------|---------|
| Prepare database and spreadsheet By 09/01/08; provide monthly updates | N/A | N/A | As needed | 9/01/08 |
|--|-----|-----|-----------|---------|

Objective: Perform long range planning and analysis to ensure projects are implemented in a manner consistent with the Service Authority's goals and objectives.

Workload:

| | | | | |
|---|-----|-----|----------|----------|
| Provide timely, accurate and professional Feedback to General Manager and Service Authority's consultant. | N/A | N/A | On-going | On-going |
|---|-----|-----|----------|----------|

King George County Adopted Annual Fiscal Plan 2008-2009

Objective: Review development and CIP plans to assure compliance with County's E/S and SWM requirements and KGCSA regulations, standards, and specifications.

Workload:

| | | | | |
|--|-----|-----|-----------|-----------|
| Review all plans within one-week of Receipt. | N/A | N/A | As needed | As needed |
|--|-----|-----|-----------|-----------|

Objective: Provide construction administration for CIP (requires approval of new positions)

Workload:

| | | | | |
|---|-----|-----|----------|------------|
| Complete projects within established Timeframe and with change orders not To exceed 5% of original cost | N/A | N/A | On-going | Continuous |
|---|-----|-----|----------|------------|

Objective: Automate and maintain database for as-built drawings and other documents (requires approval of new positions).

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|--------------------|--------------------|---------------------|----------------------|
|--------------|--------------------|--------------------|---------------------|----------------------|

Workload:

| | | | | |
|-----------------------|-----|-----|-----|---------|
| Establish by 10/1/08. | N/A | N/A | N/A | 10/1/08 |
|-----------------------|-----|-----|-----|---------|

Objective: Develop clear performance expectations and timetables.

Workload:

| | | | | |
|--|-----|-----|-----------|-----------|
| Establish and maintain schedule for Timely reviews (7 days max turnaround) | N/A | N/A | As Needed | As needed |
|--|-----|-----|-----------|-----------|

Objective: Provide accessible, direct, and simplified client service.

Workload:

| | | | | |
|---------------------------------------|-----|-----|-----|---------|
| Develop and maintain tracking Report. | N/A | N/A | N/A | 11/1/08 |
|---------------------------------------|-----|-----|-----|---------|

Objective: Improve and maintain staff knowledge and skills in providing consistent, quality service.

Workload:

| | | | | |
|---|-----|-----|----------|----------|
| Establish professional development opportunities. | N/A | N/A | On-going | On-going |
|---|-----|-----|----------|----------|

Objective: Develop efficiency in plan reviews.

Workload:

| | | | | |
|---|-----|-----|----------|----------|
| Continue to participate on Technical Review Committee | N/A | N/A | On-going | On-going |
|---|-----|-----|----------|----------|

Objective: Review and update Utility Regulations.

Workload:

| | | | | |
|-----------------------|-----|-----|-----|----------|
| Complete by 12/31/08. | N/A | N/A | N/A | 12/31/08 |
|-----------------------|-----|-----|-----|----------|

Objective: Perform evaluation study.

King George County Adopted Annual Fiscal Plan 2008-2009

Workload:

Complete by 3/1/09. N/A N/A N/A 3/1/09

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Objective: Ensure that all business activity in the County is environmentally sensitive.

Workload:

Provide timely evaluation of prospective Projects, to include professional Evaluations. N/A N/A On-going On-going

Objective: Continue work on the King George Industrial Park.

Workload:

Provide monthly reports to County Administrator; monitor construction Of CIP. N/A N/A Monthly Monthly

Objective: Provide timely and accurate information to prospective businesses.

Workload:

Provide information within 24 hours After receiving request. N/A N/A As needed As needed

Objective: Provide timely and professional inspection of CIP and monitor new developments.

Workload:

Develop inspection reporting Monitor new developments N/A N/A On-going On-going

Objective: Manage construction of Government Center

Workload:

Complete construction by 7/1/10 N/A N/A N/A 7/1/10

Objective: Manage the design and construction of Animal Pound, Sheriff's Office, Operations and Maintenance Facility and Human Services Facility

Workload:

Complete design by 3/1/08 N/A N/A Monthly 3/1/08

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Objective: Complete Phase II of generator installations at County facilities

Workload:

Complete work by 5/1/09 N/A N/A N/A 5/1/09

Objective: Coordinate activities of construction management firm overseeing the new high school project

Workload:

| | | | | |
|-------------------------|-----|-----|-----|--------|
| Complete work by 8/1/08 | N/A | N/A | N/A | 8/1/08 |
|-------------------------|-----|-----|-----|--------|

FUTURE YEAR ISSUES

Specific projects that will be accomplished during FY08-2009 include:

- Providing inspection and construction administration services for the specific King George County Service Authority projects;
- Providing plan review and inspection services for development projects
- Preparing revisions to the "Regulations Governing Utility Services"
- Maintaining the groundwater database and water model
- Maintaining a water and sewer system database
- Assisting in the preparation of a condition assessment of King George County Service Authority facilities, to include a valuation report
- Design and construction of a new pound, new operations center (KGCSA and General Properties), law enforcement center, human services facility, and fuel depot
- Overseeing work of consulting engineering firm hired to provide construction management of the new high school

GENERAL PROPERTIES

DESCRIPTION

The mission of the General Properties Department is to provide efficient, responsive and quality janitorial, facility maintenance, grounds maintenance and snow removal services in support of all users of County grounds and buildings – both public and staff - in a professional, proactive and effective manner and in conformance with the highest standards set for similar operations.

The Department of General Properties includes Funds 001-43200 and 001-71200; the two funds are being combined into Fund 001-43200 for FY08-09. The Department's primary functions include daily cleaning and waste removal, floor care (buffing, vacuuming, shampooing, waxing and polishing), repair, maintenance and upkeep of facilities and systems, including HVAC, plumbing, electrical, elevator (contracted); grounds maintenance services, including mowing and trimming grass, edging sidewalks, and trimming around trees and shrubs. The General Properties staff endeavors to deliver quality services in a responsive and cost effective manner. The department provides opportunities for the development and growth of staff through an environment that fosters teamwork, creativity and initiative.

GOALS

- Remove all trash and clean all floors on a daily basis.
- Vacuum all publicly accessible carpets twice a week.
- Clean all restroom facilities to a sparkling clean finish.
- To remove all snow and ice accumulated on county parking lots used by the public and County vehicles, with priority given to public safety vehicles.
- Update and maintain a comprehensive listing of properties maintained, coupled with all known needs and future anticipated needs.
- Anticipate building needs before they arise so as to limit operational interruptions occurring with equipment and scheduled maintenance and downtime.
- Insure continuous, safe and efficient operation of equipment and facilities.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 330,212 | \$ 404,986 | \$ 448,731 | \$ 451,783 | 1% |
| Operating | \$ 246,585 | \$ 338,172 | \$ 348,450 | \$ 334,350 | -4% |
| Capital | \$ 14,500 | \$ 10,002 | \$ 28,200 | \$ 23,000 | -18% |
| TOTAL | \$ 591,297 | \$ 753,160 | \$ 825,381 | \$ 809,133 | -2% |
| Full Time Staff | 4 | 5 | 9 | 9 | |

SERVICE LEVELS AND PERFORMANCE

During the year, the General Properties Department, with the assistance of KGCSA equipment and operators and the County Engineer's office, has taken on the responsibility of all snow and ice removal for all county buildings and Fire and Rescue lots. The combined group also provides snow and ice removal services for the Community Center as well as the KGCSA's facilities and related areas.

King George County Adopted Annual Fiscal Plan 2008-2009

OBJECTIVE: Clean offices daily and haul trash.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--|--|---|------------------------|-------------------------|
| Workload 2 Buildings, 40+ offices, 21 toilets, carpet and vinyl floors | | Clean daily, buff and vacuum weekly; strip bi-annually. | Same | Same |
| Efficiency | | Two primary Cleaning staff | Same | Same |
| Effectiveness | 98% Accomplishment Of daily targets 100% of weekly and yearly targets. | | Same | Same |

Objective: Maintain facilities and repair, paint, etc., as needed.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|----------------------|-----------------------|--|------------------------|-------------------------|
| Workload: | | Repairs as Needed. | Same | Same |
| Efficiency: | | All repairs Initiated within One day of Request/notice | Same | Same |
| Effectiveness | | All repairs done | Same | Same |

Objective: Mow and trim grass as needed; police campus; trim hedges; snow removal and safety in winter.

| | | | | |
|--|--|------------------------------|------|------|
| Workload: All courthouse and library grass, hedges, walks trimmed, parking lots side-walks de-iced in winter, snow removal of County facilities | | Grass/snow removal as needed | Same | Same |
| Efficiency | | 2 workers | Same | Same |
| Effectiveness | | 100% | Same | Same |

Objective: Develop and implement maintenance management system

| | | | | |
|---|-----|--------------------|------|------|
| Workload: Evaluate, select and implement an Inexpensive but effective maintenance Management system | N/A | Implement & update | Same | Same |
|---|-----|--------------------|------|------|

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--------------|----------------|----------------|-----------------|------------------|
|--------------|----------------|----------------|-----------------|------------------|

Objective: Manage the annual HVAC Maintenance Contract and other service contracts

Workload:

Manage the annual HVAC Maintenance Contract and other service contracts N/A N/A N/A

Objective: Reduce humidity levels in the Courthouse Building

Workload:

Prepare Contract documents
for the installation of equipment needed
to reduce humidity levels in the courthouse

FUTURE YEAR ISSUES:

- Stripping and cleaning all the waxed floors. To be done properly, this job requires after hours work and significant effort to strip the old wax off and apply new wax. It is expected to last for two years.
- Maintenance of all carpets and replacement.
- Management and oversight associated with the annual HVAC Maintenance Agreement
- Select and implement a maintenance management system.
- Reduce humidity levels in the Courthouse

LITTER CONTROL

DESCRIPTION

The litter control budget is funded completely by a grant from the Virginia Department of Environmental Quality. The Department of Solid Waste and Recycling applies for this grant on an annual basis. This budget supplies money to the Solid Waste and Recycling Department to perform litter cleanup and prevention projects. Funds cover the employee hours required to supervise individuals performing community service. Additionally, any equipment necessary for litter pickup activities is purchased with this budget.

Litter prevention activities are performed by an education program organized by the Parks and Recreation Department. The annual program receives funding for a portion of the costs involved.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 5,285 | \$ 1,476 | \$ 5,575 | \$ 2,800 | -50% |
| TOTAL | \$ 5,285 | \$ 1,476 | \$ 5,575 | \$ 2,800 | -50% |
| Full Time Staff | N/A | N/A | N/A | N/A | |

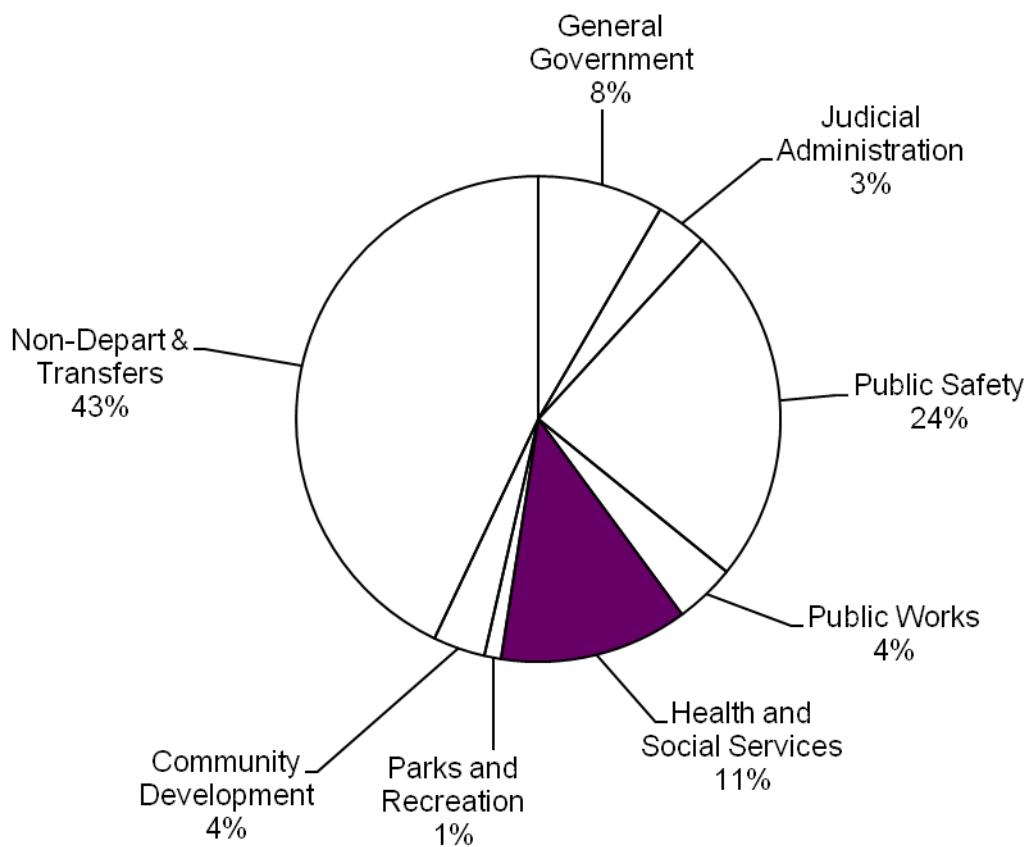
GOAL: To promote and maintain a litter free county.

Objective: Arrange litter cleanup of local roadways.

FUTURE YEAR ISSUES

-Increase participation in the Adopt a Highway Program

COUNTY OF KING GEORGE
Health and Social Services
\$4,002,554



Total General Fund
\$31,874,550

COUNTY OF KING GEORGE
Departmental Budgets By Function
Health and Social Services

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|---|---|--|--|---------------------|
| Health Department | \$ 244,912 | \$ 262,329 | \$ 312,418 | 19% |
| Social Services | 1,811,804 | 2,259,415 | 2,369,782 | 5% |
| Comprehensive Services | 1,388,824 | 1,500,000 | 1,320,354 | -12% |
| Total Health and Social Services | \$ 3,445,540 | \$ 4,021,744 | \$ 4,002,554 | 0% |

HEALTH DEPARTMENT

DESCRIPTION

The Health Department is responsible for promoting the health of County residents by reducing the spread of communicable diseases and providing preventive services such as health education and risk identification. The Department receives funding from the state (55%) and the County (45%).

The mission of the Rappahannock Area Health District is to provide health through disease prevention, health promotion, and environmental protection

GOALS

1. To enhance delivery of medical services.
2. To streamline clinic flow.
3. To provide 40 hour per week walk-in services.
4. To restore dental services to previous levels.
5. To establish a teen clinic.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 229,143 | \$ 244,912 | \$ 262,329 | \$ 312,418 | 19% |
| TOTAL | \$ 229,143 | \$ 244,912 | \$ 262,329 | \$ 312,418 | 19% |
| Full Time Staff | N/A | N/A | N/A | N/A | |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE ISSUES

- Promote healthier lifestyles through health education and outreach.
- Provide disaster planning and response support for community disasters, as well as Bioterrorism related disasters.

SOCIAL SERVICES

DESCRIPTION:

The overall mission of the King George Department of Social Services is to promote and enhance the quality of life for the residents of the County through locally administered State/Federal/Local/Private programs designed to support the economic and social self-sufficiency of families and to safeguard vulnerable children, the disabled and our elderly residents.

The Services Unit within the Department is comprised of four Social Workers, one part-time Social Worker and supervised by the Director/Services Supervisor. They are charged with administering State and Local social programs in the area of Day Care, Child Protective Services (CPS), Adult Protective Services (APS), Preventative Foster Care and Foster Care, Adoptions, In-home services, domestic violence intervention, recruitment and approval of agency providers for companion services and adult foster homes, transportation, providing/maintaining a local food bank, health care grants, and home repairs for the elderly. They actively participate with the local Courts in cases requiring intervention and case management as well as with adjoining localities as requested. This unit serves as the Agency Liaison between other community-based organizations that provide assistance to the needy. All social workers are involved directly with families in crisis and provide a social intervention at sundry levels in an attempt to preserve the integrity of the family unit and to prevent any removal of children from the home. All Social Workers are State certified in CPS/APS.

The Eligibility Unit within the Department is comprised of four Eligibility Workers and a Unit Supervisor. This unit is tasked with the administration of Federal, State and locally supported economic programs such as Food Stamps, Temporary Assistance to Needy Families (TANF), Virginia's Initiative for Employment not Welfare (VIEW), Medicaid, General Relief, Auxiliary grants, fuel assistance, and emergency assistance. This unit receives financial information through extensive interviews, verifies information, determines eligibility according to current policy and procedures, maintains an extensive data base on transactions and information provided during interviews, and is tasked with Fraud prevention and the investigation of suspected fraud.

The Administrative Unit is comprised of three support staff and an Office Manager. This unit is tasked with pre-screening clients, initiating applications for assistance, tracking clients, maintaining the filing of records, records accountability and the administration of all personnel, administrative, personnel administration, technology (to include the ordering of, maintenance, updating and repair of automated systems), Thanksgiving/Christmas programs, budget, accounting and Board meetings.

GOALS:

1. The Agency will be part of the State's new Prisoner Re-Entry Pilot Program. This program requires the creation of a "local re-entry counsel" and the active participation of community service providers, who collectively will work as a local team to reduce the recidivism rate in Virginia. The King George Pilot will oversee the program throughout Planning District 16 involving the 5 local DSS offices, the VEC, Probation and Parole, 5 RACSB offices, the Department of Rehabilitation Services (DRS), the Fredericksburg Area HIV/AIDS Support Services (FAHASS), Department of Child Support Enforcement (DCSE) and sundry other providers that engage in providing services to help individuals re-enter society as productive citizens. KGDSS will also continue its efforts in providing service education to inmates at the Haynesville Correctional Facility regarding services and service providers that they need to contact when they are released. The goal of these efforts is to reduce recidivism and to protect the health and safety of our community.
2. During the year, the Agency will be redirecting its efforts in support of Domestic Violence issues. With the tremendous growth within our community, domestic violence issues have increased dramatically. Domestic issues go beyond the realm of income and can be found in the wealthiest of homes as well as the poorest of homes. Domestic violence is the precursor to CPS and APS issues and is much more difficult to remedy if not addressed at its earliest stages. To address domestic violence issues, one Social worker will be designated to work with the Sheriff's office to respond to domestic violence calls, facilitating early intervention, in an attempt to reduce the number of second responses. Additionally, the Agency has partnered with the Fredericksburg Agency on Youth and will be working with families in crisis jointly. The Office on Youth will be working on teaching special parenting techniques to the parents of these children.

King George County Adopted Annual Fiscal Plan 2008-2009

The parents are court ordered to participate with their children. These two efforts are not in place in PD16 and will present a challenge for the Agency in the developmental stages

3. The Agency has incorporated a request for two additional social worker positions this year. With the tremendous drain on existing resources, the DSS Board feels that it is important that we start actively addressing the growth of the county and resulting in the demand for services. Because the majority of our services are directed at the preservation of the family unit and the protection of our most vulnerable citizens, our children and seniors, we need to be able to respond in a timely and effective manner and can only do this with a staffing level that can meet the needs. We are fortunate that with localized funding we can eventually draw down Federal and State funding to offset these positions. Our current staffing level has been taxed over the last several years with a tremendous increase in workloads and now is the time to begin looking forward to ensure the life, health, and safety of this community is not jeopardized by a lack of staffing to deal effectively with the growing needs.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Personnel | \$ 785,857 | \$ 898,931 | \$ 987,321 | \$ 1,051,386 | 6% |
| Operating | \$ 893,496 | \$ 892,915 | \$ 1,272,094 | \$ 1,318,396 | 4% |
| Capital | \$ 36,068 | \$ 19,957 | \$ - | \$ - | 0% |
| TOTAL | \$ 1,715,421 | \$ 1,811,803 | \$ 2,259,415 | \$ 2,369,782 | 5% |
| Full Time Staff | 14 | 14 | 16 | 16 | |

FUTURE YEAR ISSUES

The State Department of Social Services has advised the local DSS that TANF reauthorization efforts have not been completed and have asked that we anticipate the same funding levels as the previous year, making those adjustments to any budget request that have been granted during the course of the year.

With the growth of the county, problems at this level have increased and so has the complexity of the issues. During the course of the year we have had 40 children in foster care at any given point in time. In the past, 5 to 10 would be an appropriate number of children. But due to the growth and types of issues (drugs, sexual abuse, etc) we are forecasting that 40 is a minimum number of children we will see in the next year. Children are also staying longer in care than in years past. With the change in the parental economic status of these children (they are affluent) we are in court more and are having more difficulty in trying to return the children home. Parents are now fighting not to have their troubled children returned home. With the State policy on visits, we have to spend more time on the road visiting the children (old rule one fact-to-face visit every 90 days, new rule one fact-to-face visit every 30 days). Our children are scattered all over the Commonwealth and it is not rare to lose a worker to 9 hours of driving in one day. One of our newly acquired vans is showing 5,000 miles on it from visits. We are in desperate need of an additional Social worker in this arena. Child Protective investigations are too much to control as well. We have one worker that is expected to conduct almost 12 investigations per month. One sexual abuse case can take weeks of interviewing with doctors, mental health specialists, parents, alleged abusers, and the child herself. With such a growth in this case load, we might be able to continue through this year but it is anticipated that we will need to request an additional Social Worker in this field in the coming years.

As with this current year, this agency will continue to have a presence on sundry boards, such as: Rappahannock Area Counsel on Domestic Violence, Partners in Prevention (Fatherhood Campaign with the Health Department), Court Improvement, Volunteer Organizations Aiding in Disaster, Project Faith, Dahlgren NSWC Family Advocacy Group, Disability Services Board, Diakonia, CSA, King George Schools Health Advisory Board, FEMA Board, King George Ministerial Association, Rappahannock Area Agency on Aging, Rappahannock Area Foster Family Team (RAFFT), National Organization on the Advancement of Hispanics (NOAH), Virginia Housing Coalition, AARP, Disability Resource Center, Rappahannock Good Will, and other organizations that will work with us to meet our Agency goals. Association and participation on boards for these organizations allows us access to other funding sources/services to meet our needs and to have their expertise to help resolve family crisis issues that develop during the year. Participation is time consuming but benefits to this agency and our clients outweigh the time needed for these commitments.

As the lead Agency on the Prisoner Re-Entry Program this Agency will work collaboratively with its community partners to help reduce the number of ex-felons returning to a life of crime and to aid them in becoming as productive as they were prior to committing a crime.

COMPREHENSIVE SERVICES ACT - CSA

DESCRIPTION

The Comprehensive Services Act of 1992 was created as law to form a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youths and their families in the Commonwealth. The Act creates two teams of professionals that review requests for services under this funding stream, the Family Assessment and Planning Team (FAPT) and the Community Planning and Management Team (CPMT). Each locality has its own FAPT and CPMT teams, which develop and apply rules that are designed to meet the needs of the local community. Each team consists of representatives from the local Schools, State Health Department, a Parent Representatives, Community Services Board (CSB) and the local Department of Social Services. The teams meet monthly and decide what the needs of these children are, what services would best meet the need, contract for services and maintain fiscal accountability for the services. Each child receiving services is reviewed for a continued need quarterly and all reports are submitted to the State justifying the continued need.

Children served under this Act are considered non-mandated and mandated children. Non-mandated children are children that apply for services but are not in Foster Care or do not have an Individual Educational Plan (IEP). Mandated children are children where the State has custody (Foster Care) or where educational needs are mandated under the Free and Appropriate Clauses of the Educational Acts and so listed in the IEP. Non-mandated children are not required to receive services but may if funding is available and all parties agree that the services are in the best interest of the family and child as well as remove any threat of the child being at-risk of entering into foster care without preventative services being rendered. Mandated children must be served under the law, and each location is mandated under State and Federal law to provide sum sufficient funding to meet the needs of these children. Here in King George, the FAPT hears all requests for both non-mandated and mandated children, making recommendations for services for both entities. The CPMT has elected to fund only mandated children for which sum sufficient funding is required. Therefore, the CPMT only hears cases for mandated children.

Requests for services to help mandated children have dramatically escalated over the past year. There are three times the normal numbers of children in court ordered foster care and the schools are experiencing a rise in the number of troubled youths with educational issues. DSS continues to find supplemental funding for children in foster care, the numbers of IV-E eligible children have dropped and children requiring CSA funding have increased. The schools maintain two relatively new programs (Star and Listening to Youth) both of which have contributed to a reduction in costs for CSA. But these two programs cannot effectively meet the needs of a number of children and therefore have had to turn back to CSA funding to meet the components of the IEP.

GOALS

1. The CPMT will continue to find service providers who will be able to work with our clients and in a more cost effective manner.
2. The King George DSS will continue to find other funding sources to support foster children.
3. The King George Schools will work toward creating new programs in the schools which will work toward maintaining children in the schools here and reduce the number of children attending more expensive alternative day school placements.
4. The King George Schools will work to help create a planning district wide program to help reduce costs for specialized educational programs that can be funded under the Revenue Maximization Project.

FINANCIAL ACTIVITY

FY08-09 we are requesting \$1.3 million in funding based on an estimate and additional funds may be needed.

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Operating | \$ 1,270,835 | \$ 1,388,824 | \$ 1,500,000 | \$ 1,320,354 | -12% |
| TOTAL | \$ 1,270,835 | \$ 1,388,824 | \$ 1,500,000 | \$ 1,320,354 | -12% |

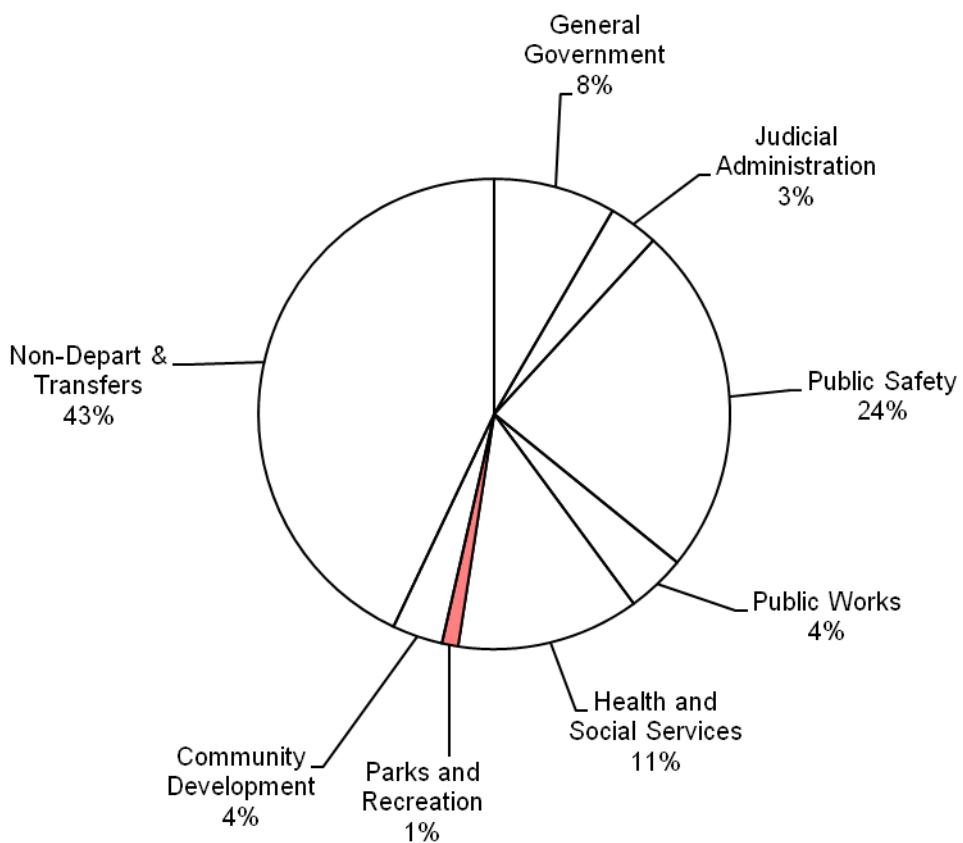
SERVICE LEVELS AND PERFORMANCE

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|----------------|----------------|-----------------|------------------|
| Workload (cases) | | | | |
| # of case files maintained (to include utilization management of each case by performing monthly audits) | 40 | 21 | 30 | 35 |
| # of FAPT and CPMT meetings coordinated | 24 | 24 | 24 | 24 |
| # of quarterly reimbursement reports for state prepared | 8 | 8 | 8 | 3 |
| # of contracts for services provided locally prepared | 26 | 21 | 30 | 35 |
| # of monthly invoices for payment and reviewed/approved | 18 | 18 | 30 | 35 |

FUTURE YEAR ISSUES

As anticipated we are experiencing a growing number of children requesting and accessing this funding source. As the county continues to rapidly grow in population so will the number of children entering into foster care and having special educational needs. A major contributor to at-risk placements continues to be the lack of funding for prevention services to youths. Without early prevention, children will enter the more costly and restrictive foster care and special educational placements. This will equate to a larger demand for funding under the CSA.

COUNTY OF KING GEORGE
Parks and Recreation
\$354,789



Total General Fund
\$31,874,550

COUNTY OF KING GEORGE
Departmental Budgets By Function
Parks & Recreation

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|-----------------------------------|---|--|--|---------------------|
| Parks and Recreation | \$ 266,550 | \$ 315,888 | \$ 298,948 | -5% |
| Citizen's Center | 34,426 | 66,584 | 55,841 | -16% |
| Total Parks and Recreation | \$ 300,976 | \$ 382,472 | \$ 354,789 | -7% |

PARKS AND RECREATION

DESCRIPTION

The Parks and Recreation Department promotes and provides leisure services and recreational programs to the citizens of King George County. The administrative staff is housed at the Citizens Center. The department offers park activities, educational/hobby programs, senior citizen activities, youth programs, athletic leagues, bus tours, summer camps, and other special activities. King George County Parks and Recreation's before and after school care programs and summer camps are licensed programs. The Department strives to meet the needs, desires, and demands of the County's diverse and increasing population. The programs must be designed to be functional with purpose and mutually cost effective to the user, and to lessen the burden placed on the non-using taxpayer. The design of facilities must be multi-functional in scope to serve multiple purposes and to reach a greater number of citizens.

The department's budget for years has remained in a maintenance mode to carry out day to day tasks. Due to the uncertainty of our economy, this budget reflects minimal changes to last year's budget. The core value of the Department will be to do what is right for the social, physical, mental and economic interest and wellness of the citizens, and applying the mechanisms available for conserving our natural and historical resources for the betterment of the County and its citizenry. The Department is operating off the motto; Creating Community through People, Parks and Programs, and or the trademark "The Benefits are Endless."

Park Operations are maintained in conjunction with the Department of General Properties. Staff funding is included in the General Properties Budget.

GOALS

- Develop Sealston Park for maximum use
- Upgrade park facilities to meet the demands of the citizens
- Review current programs and establish new activities to better suit the needs of the growing community
- To work cooperatively with the King George Family YMCA and Dahlgren Navy Base to develop programs and services to the citizens
- Assist the Parks and Recreation Advisory Committee in preparing a Parks and Recreation Master Plan through which future budgets and Capital Improvement Program requests can be better understood.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 233,916 | \$ 216,649 | \$ 249,169 | \$ 260,037 | 4% |
| Operating | \$ 39,344 | \$ 49,901 | \$ 66,719 | \$ 38,911 | -42% |
| TOTAL | \$ 273,260 | \$ 266,550 | \$ 315,888 | \$ 298,948 | -5% |
| Full Time Staff | 4 | 4 | 4 | 4 | |

SERVICE LEVELS AND PERFORMANCE

The limited staff of the department is to be commended for the programs offered in King George County. While agreed upon that the Department has been in a maintenance mode for several years, and in order to accomplish the goals shifting of duties of current personnel must occur. A new position

is being requested during FY09. This position, athletic technician, will plan and implement athletic, health, and fitness programs for youth, teens, adults, seniors, and special populations. The shifting of duties of the Athletic Supervisor include overseeing the athletic planning, scheduling of facilities utilized by parks and recreation, assigning the part-time personnel needed, assist in the streamlining of the department, customer processes, lead short term projects, and aid in special events. The shifting of responsibilities coupled with the addition of an athletic technician will allow the department to retain years of professional knowledge and bring inspired newness.

FUTURE YEAR ISSUES

- Acquisition of open space and development of parks
- Develop Community Centers that will be strategically placed throughout the County as the population demands
- Having the Recreation Advisory Committee assess surrounding counties for trends in recreational needs.
- To fully compliment the department and fulfill demands of the growing and diverse population, consideration needs to be given to employing a special population's specialist, an outdoors/adventure technician, and a parks and facilities supervisor.
- This budget reflects the necessary changes, adjustments, and upgrades fiscally needed to begin positioning the department to serve the public professionally, programmatically and developmentally through facility development.

CITIZENS CENTER

DESCRIPTION

The King George Citizens Center is located at 8076 Kings Highway and is operated by the Parks and Recreation Department. The facility houses the offices for the Parks and Recreation Department and includes a 4,800 square foot meeting/banquet hall, kitchen, meeting room, outdoor playground, outdoor volleyball courts and storage areas. The Center is open daily Monday through Thursday from 8:00 AM to 9:00 PM and on Fridays from 8:00 AM to 5:00 PM. Weekends hours are based on Department activities or rentals and are staffed by part-time facility supervisors in accordance to the user's schedule. A funding request in the FY09 budget also includes Event Custodians whose wages are recovered through rental fees; and the continuation of the part-time Evening Operations Supervisor.

The Department provides a wide variety of programs in the Citizens Center, as well as renting the Center for weddings, receptions, birthday parties and other special events. Additionally, the Citizens Center serves as the site for the Rappahannock Area Agency on Aging congregate meal program and for preparing meals for the homebound.

Celebrating 30 years since opening its doors, the Citizens Center is a hub for recreational and social opportunities. This is one of the largest facilities in the County that is accessible to the public.

GOAL

The goals of the Citizens Center are to continue to provide King George County residents with a well maintained facility for recreation programs and special events; increase programming opportunities and facilitate rentals to capacity; and, to continue exterior and interior facelift through capital outlay and capital improvements

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 18,915 | \$ 11,360 | \$ 28,884 | \$ 25,137 | -13% |
| Operating | \$ 40,567 | \$ 23,067 | \$ 37,700 | \$ 30,704 | -19% |
| Capital | \$ 2,638 | \$ - | \$ - | \$ - | 0% |
| TOTAL | \$ 62,120 | \$ 34,427 | \$ 66,584 | \$ 55,841 | -16% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

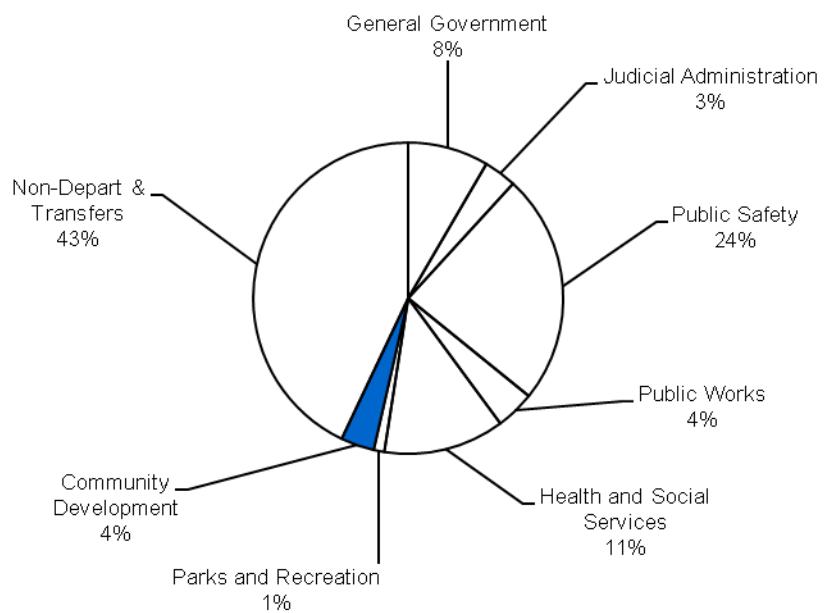
SERVICE LEVELS AND PERFORMANCE

With the County continuing to grow at a fast pace the Parks & Recreation Staff will need to increase in accordance with growth. The addition of the qualified and trained Event Custodians and the Evening Operations Supervisor greatly enhanced the service levels and operations of the Center.

FUTURE ISSUES

With the growing pains we are already experiencing, it will eventually become more difficult for the Citizens Center to accommodate the needs of the community.

COUNTY OF KING GEORGE
Community Development
\$1,105,658



Total General Fund
\$31,874,550

**COUNTY OF KING GEORGE
Departmental Budgets By Function
Community Development**

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|------------------------------------|---|--|--|---------------------|
| Community Development | \$ 727,219 | \$ 827,977 | \$ 794,316 | -4% |
| Planning Commission | 32,205 | 67,557 | 36,290 | -46% |
| Economic Development * | 15,841 | - | 167,424 | N/A |
| VPI Extension Office | 87,937 | 109,081 | 107,628 | -1% |
| Total Community Development | \$ 863,202 | \$ 1,004,615 | \$ 1,105,658 | 10% |

* Department of Economic Development was formally establish in January 2008.

COMMUNITY DEVELOPMENT

DESCRIPTION

The Department of Community Development is submitting a budget request reflective of the growth within the Department and the County. The key item requested within this budget request is the continued support of the County GIS Program and those new components are as follows:

OFFICEGIS, TABLETGIS, AND E-911 MAINTENANCE UPGRADE

The OfficeGIS software will update the King George County E-911 maintenance program from a patchwork program of tools to an integrated GIS program, which will in turn increase efficiency. OfficeGIS will allow King George County to update addresses and roads in house now instead of using MSAG data consultants for part of the E-911 maintenance process, changing the current method of quarterly updates to as needed updates.

The TabletGIS is a field laptop with integrated GPS that would allow the GIS Analyst to bring the GIS and E-911 maintenance data into the field, creating a more efficient and accurate E-911 maintenance program. TabletGIS will allow the GIS Analyst the ability to troubleshoot data conflicts in the field, increasing his efficiency and maximizing his time.

The Office of Community Development is working with Wayne Bushrod, the Public Safety Answering Point (PSAP) for the County on a grant that would pay 80% of the costs associated with the purchase of a new PC (for E-911 maintenance), OfficeGIS, TabletGIS, data conversion, training (2 persons), setup costs, and support of products for one year.

GOALS

- 1) Process all permit applications in a reasonable and efficient manner.
- 2) Respond to citizen complaints in a timely and efficient manner.
- 3) Assist in preparation and review of the recommended CIP program.
- 4) Implement growth management ordinances.
- 5) Develop and provide access to Geographic Information System (GIS).

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 576,017 | \$ 644,732 | \$ 714,757 | \$ 707,259 | -1% |
| Operating | \$ 37,073 | \$ 67,389 | \$ 112,920 | \$ 76,562 | -32% |
| Capital | \$ 21,205 | \$ 15,098 | \$ 300 | \$ 10,495 | 3398% |
| TOTAL | \$ 634,295 | \$ 727,219 | \$ 827,977 | \$ 794,316 | -4% |
| Full Time Staff | 10 | 12 | 11 | 11 | |

SERVICE LEVELS AND PERFORMANCE

Objective: Forward subdivisions/site plans to the Planning Commission for approval within 90 days of submittal.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|--------------|-----------------------|-----------------------|------------------------|-------------------------|
|--------------|-----------------------|-----------------------|------------------------|-------------------------|

King George County Adopted Annual Fiscal Plan 2008-2009

Workload

| | | | | |
|----------------------|----|----|----|----|
| Site Plans Submitted | 10 | 12 | 12 | 10 |
| Subdivisions | 25 | 25 | 18 | 15 |

Efficiency

Objective: Process zoning applications within 90 days of submittal.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Workload

| | | | | |
|--------------------|---|---|---|---|
| Rezoning Requests | 0 | 2 | 5 | 5 |
| Special Exceptions | 8 | 3 | 5 | 5 |

Efficiency

Objective: Process all Erosion and Sediment Control Plans within 45 days of submittal.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Workload:

| | | | | |
|-----------------|----|----|----|----|
| Plans Processed | 13 | 37 | 30 | 25 |
|-----------------|----|----|----|----|

Efficiency

| | | |
|------|------|-----|
| 100% | 100% | 90% |
|------|------|-----|

Objective: Process all Wetland Permit Applications within 60 days.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Workload:

| | | | | |
|------------------------|---|---|---|---|
| Applications Processed | 6 | 4 | 6 | 6 |
|------------------------|---|---|---|---|

Efficiency

| | | | |
|------|------|------|------|
| 100% | 100% | 100% | 100% |
|------|------|------|------|

Objective: Assist the Planning Commission in the development of the CIP.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|--------------|------------------------|------------------------|-------------------------|--------------------------|
|--------------|------------------------|------------------------|-------------------------|--------------------------|

Workload

| | | | | |
|------------------------|---|---|---|---|
| Preparation and Review | 1 | 1 | 1 | 1 |
|------------------------|---|---|---|---|

Efficiency

| | | | |
|------|------|------|------|
| 100% | 100% | 100% | 100% |
|------|------|------|------|

Objective: Maintain and advance County GIS System.

Workload: In FY 06 the Department added new staff to more accurately and efficiently assign E-911 house numbers, maintain tax maps, and added the Zoning Layer to the County GIS. In addition, new aerial photography and four foot contours were provided by VDOT and those layers have also been added to the County GIS.

The goal for FY 08/09 is to move all E-911 into new E-911 maintenance system and add new capabilities for all County Departments.

Goal for FY 09/10 will be to continue to maintain and upgrade the County GIS.

Objective: Implement Intranet & Internet Access to GIS.

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|-------------------|------------------------|------------------------|--|--------------------------|
| Workload | | | Resolve citizen Complaints involving Data conflicts, add new layers | |
| Efficiency | 100% | | | |

FUTURE YEAR ISSUES:

Support is provided to both the planning and building activities within the Department. Planning related activities include preparing Board of Building Code of Appeals meeting packets, Planning Commission meeting packets, Board of Zoning Appeals meeting packets, Wetlands Board meeting packets, maintaining record of meeting minutes, publishing legal advertisements and maintaining parcel files. Building related activities include scheduling inspections, maintaining building permit files, preparing building code of appeals records including meeting minutes, receiving and filing building permit inspection reports.

**BOARD OF BUILDING CODE OF APPEALS
BOARD OF ZONING APPEALS
PLANNING COMMISSION
WETLANDS BOARD**

DESCRIPTION

The combined budget requests for the King George County Planning Commission, Board of Zoning Appeals, Wetlands Board and Board of Building Code of Appeals reflect an increase in operating expenditures to cover the following items:

Planning Commission Activities

The Department Staff is currently working through the following issues:

- Update VA Code references of the King George County Zoning Ordinance.
- King George Court House Village Zoning District.
- Dahlgren Business Zoning District.

Additional key items that continue to require detailed work include;

- Further promotion of Open Space Preservation through implementation of transfer development rights, and sliding scale zoning.
- Achieving a better mix of land uses through throughout the various zoning districts.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 7,465 | \$ 32,205 | \$ 67,557 | \$ 36,290 | -46% |
| TOTAL | \$ 7,465 | \$ 32,205 | \$ 67,557 | \$ 36,290 | -46% |
| Full Time Staff | N/A | N/A | N/A | N/A | |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

- Further promotion of Open Space Preservation through implementation of transfer development rights, and sliding scale zoning.
- Achieving a better mix of land uses throughout the various zoning districts.

ECONOMIC DEVELOPMENT

DESCRIPTION

The Board of Supervisors and the Economic Development Authority (EDA) are committed to creating prosperity and opportunity, while enhancing the Quality of Life in King George County, through Economic Development. To this end, the EDA has established an Economic Development Plan identifying a strategy for business recruitment and business retention.

The EDA's business recruitment strategy for boosting Economic Development in King George County targets the following industries:

1. Advanced Manufacturing (Food, Pharmaceuticals, Chemicals, Plastic/Polymers)
2. Security Services (IT, Finance, Insurance, Professional/Business Service)
3. Science and Research (Biotech, Nanotech, R & D, Emerging Industries, Energy, Medical Labs)
4. Transportation (Auto, Aerospace distribution)
5. Technology Zone/Park (Defense Contractors, R & D)

Further, the EDA has established a Business Visitation Program to garner concise, accurate and up-to-date information about the views and needs of existing County businesses in order to achieve the following:

- Retain existing jobs and businesses;
- Attract new businesses in alignment with the EDA's business recruitment strategy and provide assistance to local businesses with expansion plans in order to expand the tax base; and
- Develop and build upon existing relationships with the business community in order to enhance King George County's reputation as a good place to do business.

The Board of Supervisors and the Economic Development Authority (EDA) continue to devote substantial energy toward the attraction, retention and expansion of Economic Development in King George County.

GOALS

- Expand tax base through the recruitment of new target industrial and commercial businesses and the retention and expansion of existing businesses
- Increase taxable sales totals
- Develop a Economic Development Plan and supporting strategy
- Publish a "How to Start a Business in King George County" Guide for future Businesses (web-based)
- Continue the Business Visitation Program which was initiated in FY07 and visit/contact 2-3 businesses per month
- Host at least two business-related seminars for educational, recognition, and/or networking purposes
- Continue to work the Commissioner of Revenue to develop statistical reports on business activity

ACCOMPLISHMENTS

- The Board of Supervisors (Board) continues to maintain a very attractive real estate tax rate toward the attraction and retention of business.
- The Economic Development Authority (EDA) successfully repurchased eleven (11) lots in the King George Industrial Park to maintain the integrity of the Industrial Park while also hoping to lure industrial business more quickly.
- The EDA (EDA) settled on 18.013 acres in the King George Industrial Park with Mid-Atlantic Precast, LLC.
- The EDA obtained VDOT signage along Route 3 indicating an "Industrial Intersection".
- The EDA Purchased WebLOCI "ROI" Software for evaluation of prospective businesses.
- In collaboration with the Board of Supervisors, the EDA initiated a Welcoming Program for New Businesses to include Ribbon Cutting Ceremonies.
- The Board and EDA jointly hosted the 2008 Business Appreciation Reception with Record Attendance.

King George County Adopted Annual Fiscal Plan 2008-2009

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | | ACTUAL FY/2007 | | AMENDED FY/2008 | | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|------------------|-------------------|-------------------|--------------------|--|--------------------|------------------------|
| Personnel | \$ - | \$ 4,406 | \$ - | \$ 158,124 | | | | 100% |
| Operating | \$ 12,872 | \$ 11,435 | \$ - | \$ 9,300 | | | | 100% |
| TOTAL | \$ 12,872 | \$ 15,841 | \$ - | \$ 167,424 | | | | 100% |
| Full Time Staff | N/A | N/A | N/A | | | | 1 | |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE ISSUES

- Attracting new commercial and industrial business in a challenging economic climate.

VPI EXTENSION OFFICE

DESCRIPTION

Virginia Cooperative Extension is an educational outreach program of Virginia's land grant universities, Virginia Tech and Virginia State University, and a part of the USDA's National Cooperative State Research, Education, and Extension Service. Our mission is to enable people to improve their lives through an educational process that uses scientific knowledge focused on local issues and needs.

GOALS

1. Agriculture and Natural Resources – To help sustain profitability of agricultural and forestry production, while protecting and enhancing the quality of our land and water resources.
2. Family and Community Sciences – To provide appropriate research-based information to empower individuals, families, and communities to reduce risks of preventable diseases and to adopt food and nutrition choices that contribute to a healthy, productive society and to improve the quality of life for individuals, families, and communities, and support economic self-sufficiency and family stability.
3. 4-H Youth Development – To develop youth (ages 5-18) and adults working with those youth to realize their full potential – becoming effective and contributing citizens through participation in research-based, informal, hands-on educational experiences under the guidance of 4-H agents and trained adult or teen 4-H volunteers.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 81,461 | \$ 87,937 | \$ 109,081 | \$ 107,628 | -1% |
| TOTAL | \$ 81,461 | \$ 87,937 | \$ 109,081 | \$ 107,628 | -1% |

SERVICE LEVELS AND PERFORMANCE

The King George Office is currently staffed by Agriculture and Natural Resources (ANR) Extension Agent, a 4-H Youth Development Extension Agent, a Family and Consumer Science Extension Agent, a part-time 4-H/Agriculture Program Assistant, an Administrative Assistant, and an Expanded Foods and Nutrition Education Program (EFNEP) assistant. The EFNEP position is totally grant funded.

There are three additional ANR agents based out of other Planning District 16 (PD 16) Extension Offices, one Family and Community Science (FCS) position based out of Stafford, and one Smart Choices Nutrition Education Program Assistant based out of Caroline that provide programming and support to King George and the other localities of PD 16. A Northern District Forestry and Natural Resources Extension Agent and a Farm Business Management Extension Agent also serve out unit.

Volunteer staff assists in conducting our programming in King George. In FY07, 160 volunteers provided 3,370 hours of service in assisting with King George Extension programs. This included 90 4-H volunteers who donated 1675 hours; 39 Agriculture and Natural Resource volunteers, including Master Gardeners and Master Naturalists, gave 975 hours; 31 Family and Consumer Science volunteers gave 720 hours.

There are five main objectives in delivering Extension programs in King George. They are listed on the following pages along with measurements for each objective.

King George County Adopted Annual Fiscal Plan 2008-2009

1. Objective: To increase awareness and knowledge of sustainable landscape management for the optimum use and protection of the environment including:

- Management of all aspects of the residential/urban public and commercial landscape (soil, plants, insects, diseases and wildlife); and, understanding and proper use of equipment, pesticides, fertilizers, and other landscaping inputs to have the greatest value with little negative impacts. Educational programs are targeted at water quality, yard waste management, erosion control, and more recently at air and noise pollution.
- Increasing awareness and understanding of the value of horticulture and landscaping to young people; to gain the knowledge and skills needs to conduct horticultural-based activities in such a fashion as to meet the goals of the individuals and professionals (i.e., SOL for teachers); and, to use horticulture as a tool to increase responsibility and leadership for youth.

Master Gardener volunteers are utilized extensively in this objective.

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---------------------------------------|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload | | | | |
| Contacts | 4,200 | 4,550 | 4,600 | 4,650 |
| Efficiency | | | | |
| Satisfaction of surveyed participants | 97% | 97% | 97% | 97% |
| Effectiveness | | | | |
| Costs/contacts | \$3.46 | \$3.25 | \$3.31 | \$3.46 |
| Productivity | | | | |
| No. of programs & meetings | 74 | 88 | 89 | 90 |

2. Objective: To help sustain agricultural production including fruit, vegetable, alternative crops, grain crops, livestock, horses, aquaculture and poultry by

- Assisting producers with management strategies
- Improving knowledge of marketing alternatives
- Providing research based information on production, pest management, and latest technology
- Providing private pesticide applicator certification/recertification programs

| Measurements | FY06 <u>Actual</u> | FY07 <u>Actual</u> | FY08 <u>Planned</u> | FY09 <u>Forecast</u> |
|---|-------------------------------|-------------------------------|--------------------------------|---------------------------------|
| Workload | | | | |
| Contacts | 2,507 | 2,945 | 3,000 | 3,150 |
| Efficiency | | | | |
| Satisfaction of participants in programs with surveys | 95% | 95% | 96% | 96% |
| Effectiveness | | | | |
| Cost/contacts | \$2.77 | \$2.58 | \$2.66 | \$2.67 |
| Productivity | | | | |
| No. of meetings & programs | 35 | 41 | 55 | 57 |

3. Objective: Develop comprehensive community based educational approaches that enhance the economic capacity and quality of life of families. To facilitate and enhance all aspects of the SCNEP and EFNEP programs

King George County Adopted Annual Fiscal Plan 2008-2009

such that increased numbers of food stamp recipients and other limited resource individuals (185% poverty or below) will be enrolled and will adopt health food and nutrition habits.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Contacts | 547 | 1,242 | 2,995 | 3,200 |
| Efficiency | | | | |
| Satisfaction of participants In programs with surveys | 95% | 96% | 97% | 97% |
| Effectiveness | | | | |
| Cost/contacts | \$0.77 | \$0.98 | \$5.64 | \$5.64 |
| Productivity | | | | |
| No. of meetings and programs | 55 | 68 | 125 | 140 |

4. Objective: To provide hands-on-learning experiences under the guidance of adult or teen volunteers for youth between the ages of 5-18 that teaches the latest research based subject matter and fosters life skill development.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|--|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Contacts | 7,408 | 7,572 | 7,725 | 7,750 |
| Efficiency | | | | |
| No. of 4-H enrollees/eligible County youth- Ext. expectations are 25% of eligible youth will be 4-Hers | 30% | 31% | 33% | 38% |
| Effectiveness | | | | |
| Cost /contacts | \$2.76 | \$2.83 | \$2.98 | \$3.12 |
| Productivity | | | | |
| No. of 4-H members | 1,125 | 1,147 | 1,200 | 1,225 |

5. Objective: To provide a group living experience in a natural environment for youth that focuses on creative, recreational and educational activities designed to enhance the individual's social, mental and physical development under the guidance of teen and adult volunteers.

| Measurements | FY06 Actual | FY07 Actual | FY08 Planned | FY09 Forecast |
|---------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Workload | | | | |
| Camp related contacts | 958 | 960 | 965 | 980 |
| Efficiency | | | | |
| No. of campers/camp slots | 116% | 100% | 100% | 100% |
| Effectiveness | | | | |
| Cost/contact | \$6.71 | \$6.96 | \$7.58 | \$7.78 |
| Productivity | | | | |
| No. of campers | 116 | 120 | 136 | 120 |

FUTURE YEAR ISSUES

King George County Adopted Annual Fiscal Plan 2008-2009

The number of non-traditional farm landowners continues to increase in the county. Our ANR staff will continue to conduct programming to educate new landowners about proper landscape management, pasture management and establishment, and natural resource management. Additional efforts will be made to reach new homeowners to provide information on sustainable landscape management including practices that protect water quality. Other programming will be offered to continue to support traditional farmers and those desiring to produce alternative crops.

Our 4-H staff will work to expand 4-H enrollment and participation in 4-H events. With the increase in county population, the number of youth eligible to participate in 4-H continues to increase. Our 4-H agent and program assistant will work to promote 4-H, find new volunteer leaders and collaborate with other county organizations to help increase 4-H enrollment.

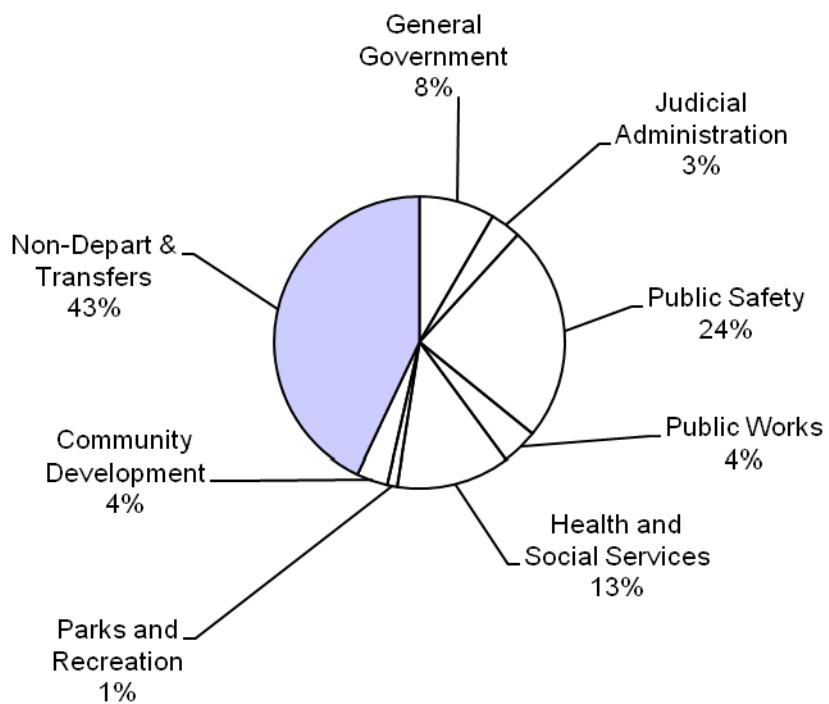
The FCS staff will work to provide nutrition education, parenting programming, and determine and address other identified needs in the community. The new FCS agent will spend time networking with other groups and agencies in the county to establish a strong working relationship with community partners. The EFNEP position will provide nutritional programming in King George to low income and expectant mothers and children and the SCNEP position will provide similar education to eligible senior citizens and adults. With the FCS position in King George, a concerted effort will be made to make citizens aware of the family related educational programs available to them. The EFNEP position also partners with the local Diversion Officer to provide community service opportunities for non-violent juvenile divertees. This effort will continue to provide a positive opportunity for the teenagers serving in the program.

Our educational programs are delivered in one-on-one settings, classroom settings, via newsletters and over the Internet. Our website provides many publications on a variety of topics for citizens and a calendar with upcoming programs. This provides greater accessibility of our information outside of normal business hours. Our unit staff will also work to gain greater public visibility and identify residents who are not traditional participants in our programs.

Salary increases reflected in the budget are estimates and will be based on state approved increases as well as performance for faculty and staff.

King George County's support is vital to our continued success and allows us to operate at our current staffing level. With the increase in population our staff will be called upon to serve more residents. With Extension Agents in all three program areas working out of our unit office for the first time in our history, we are well equipped to strive to meet the needs of our local residents.

COUNTY OF KING GEORGE
Non-Departmental & Transfers
\$13,692,006



Total General Fund
\$31,874,550

NON-DEPARTMENTAL & TRANSFERS

DESCRIPTION

Certain General Fund functions that cannot logically be categorized with any of the established departments are included as "Other." The County's General Fund provides transfers to the various other funds to supplement the other revenue collected by these funds. The School Fund, Smoot Library Fund, Capital Improvement Fund, and the Recreation Activity fund receive capital and operating funds from the General Fund.

County In & Out

This category includes pass through funds received from the Commonwealth of Virginia and remitted to other non County Agencies. Examples of some of the various items included, Fire Program, Two for Life, Child Safety Seats, Fredericksburg Regional Transit (FRED) and various other small amounts. These funds will be budgeted as grants are awarded.

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | -4,543 | 117,735 | 149,233 | 74,500 | -50% |
| TOTAL | -4,543 | 117,735 | 149,233 | 74,500 | -50% |

Miscellaneous

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | 9,359 | 693,998 | 318,775 | 35,000 | -89% |
| TOTAL | 9,359 | 693,998 | 318,775 | 35,000 | -89% |

Contributions to Agencies

The County receives annual requests for financial support from charities and non-profit organizations. The FY08 budget includes \$297,851 for contributions to agencies.

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 293,254 | \$ 294,153 | \$ 298,570 | \$ 478,485 | 60% |
| TOTAL | \$ 293,254 | \$ 294,153 | \$ 298,570 | \$ 478,485 | 60% |

Transfers

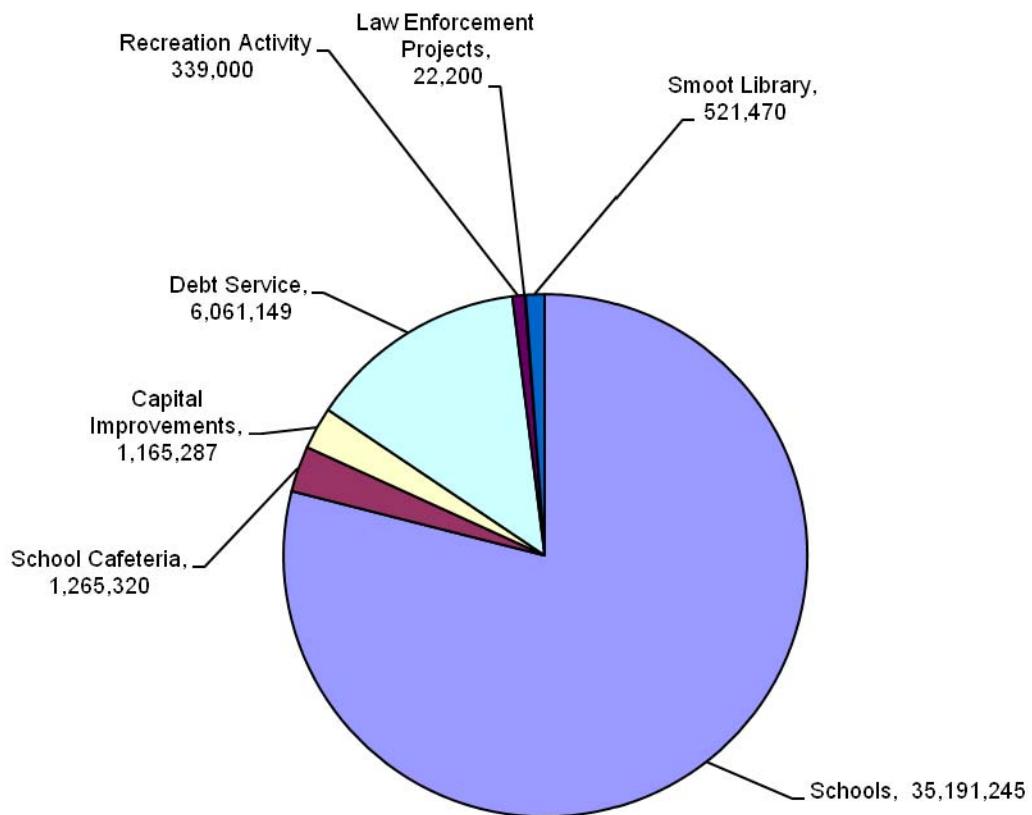
Included in Transfers are transfers from the General Fund to the Library, Schools, and Recreation Fund.

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Transfers | \$ 15,153,975 | \$ 12,019,653 | \$ 12,412,048 | \$ 13,040,869 | 5% |
| TOTAL | \$ 15,153,975 | \$ 12,019,653 | \$ 12,412,048 | \$ 13,040,869 | 5% |

COUNTY OF KING GEORGE
Departmental Budgets By Function
Non-Departmental & Transfers

| Department | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|---------------------------------|---|--|--|---------------------|
| <u>Non-Departmental:</u> | | | | |
| County In & Out | \$ 117,736 | \$ 149,233 | \$ 74,500 | 0% |
| Miscellaneous | 693,997 | 318,775 | 35,000 | -89% |
| Contributions to Agencies | 294,153 | 298,570 | 478,485 | 60% |
| Reimbursements and Recoveries | 18,532 | - | - | 0% |
| Contingency | - | - | 63,152 | |
| Total Non-Departmental | \$ 1,124,418 | \$ 766,578 | \$ 651,137 | -15% |
| <u>Transfers:</u> | | | | |
| Contingency | - | - | - | 0% |
| Debt Service Fund | \$ 223,749 | \$ 948,007 | \$ 297,320 | |
| Recreation Activity | 43,178 | 26,184 | - | -100% |
| Cafeteria | - | 124,146 | - | |
| Schools Operating | 9,670,394 | 10,861,718 | 12,373,371 | 14% |
| CIP Transfer | 1,741,709 | - | - | 0% |
| Smoot Library | 340,623 | 366,935 | 370,178 | 1% |
| Wireless Authority | - | 64,205 | - | -100% |
| KGCSA Cap Improvement Fund | - | - | - | |
| KGCSA Operating Fund | - | - | - | |
| Total Transfers | \$ 12,019,653 | \$ 12,391,195 | \$ 13,040,869 | 5% |
| Total Other | \$ 13,144,071 | \$ 13,157,773 | \$ 13,692,006 | 4% |

COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
Other Funds



Total Other Funds
\$44,565,670

COUNTY OF KING GEORGE
Fiscal Year 2008 - 09 Budget
Other Funds

| Funds | FY 2006-07 Actual Expenditures | FY 2007-08 Amended Budget | FY 2008-09 Adopted Budget | % Growth |
|--------------------------|---|--|--|---------------------|
| Schools | \$ 29,389,283 | \$ 31,685,967 | \$ 35,191,245 | 11% |
| School Cafeteria | 1,151,442 | 1,225,622 | 1,265,320 | 3% |
| Capital Improvements | 18,136,611 | 43,100,156 | 1,165,287 | -97% |
| Debt Service | 4,817,384 | 5,811,543 | 6,061,149 | 4% |
| Recreation Activity | 382,564 | 398,281 | 339,000 | -15% |
| Law Enforcement Projects | 15,375 | 16,650 | 22,200 | 33% |
| Smoot Library | 486,223 | 514,379 | 521,470 | 1% |
| Wireless Authority | - | 825,058 | - | N/A |
| Total Other Funds | \$ 54,378,882 | \$ 83,577,656 | \$ 44,565,670 | -47% |

SCHOOLS

The adopted budget for FY09 for the Schools is \$39,932,385 including debt service in the amount of \$4,741,140.00.

The 2008-2009 budget is aligned with the School Division's comprehensive plan, the SOQ staffing requirements, the needs to keep all of the schools in a full accreditation status, and the needs to assure all of the schools meet all of the AYP benchmarks. There, also, are six key School Board goals upon which the budget was developed. Those goals are as follows:

- Continue to improve student achievement, maintain school accreditation and meet the No Child Left Behind, AYP benchmarks.
- Maintain standards for academic, conduct and attendance while meeting the varied needs of all students.
- Recruit, hire and retain a highly qualified staff.
- Emphasize the importance of financial accountability, the value of seeking creative means to acquire additional revenue to support public funds and the necessity of finding ways to increase productivity without requiring additional funds.
- Assist families new to King George County Public Schools with their transition to the area and continue to enhance public opinion about King George County Public Schools
- Plan for the anticipated growth in the school division and the realignment of schools.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Schools | \$ 26,463,997 | \$ 29,389,283 | \$ 31,685,967 | \$ 35,191,245 | 11% |
| TOTAL | \$ 26,463,997 | \$ 29,389,283 | \$ 31,685,967 | \$ 35,191,245 | 11% |

CAPITAL IMPROVEMENTS FUND

DESCRIPTION

The Capital Improvement Fund for FY 2008-09 incorporates various expenditures and/or transfers related to specific departments or programs. Revenues are from Landfill Host Fees, Bond Proceeds, and expenditures are for the following:

Capital Projects **\$1,165,287**

Funding in the Capital Projects Fund that is to be used to "cash fund" various projects is listed in the following chart, the remaining funds to cash fund projects will be determined at the time of adoption.



King George County Proposed FY 08/09 Capital Projects Budget

| <u>Department</u> | <u>Project Title</u> | <u>FY09 Funding Amounts</u> |
|-----------------------------|---|-----------------------------|
| Government Center | Courthouse Security Improvements | \$ 320,000 |
| | TOTAL | \$ 320,000 |
| Sheriff's Office | Replacement In-car Video/Radio Systems | \$ 83,710 |
| Sheriff's Office | Crime scene lab and Evidence Collection | |
| | Unit | \$ 46,500 |
| | TOTAL | \$ 130,210 |
| L.E. Smoot Memorial Library | Main Library Expansion | \$ 79,000 |
| | TOTAL | \$ 79,000 |
| Emergency Services | Replacement of Squad 1 - Heavy Squad | \$ 184,000 |
| Emergency Services | Ambulance Replacement Program | \$ 47,000 |
| Emergency Services | Radio Replacement | \$ 50,000 |
| Emergency Services | All Terrian Fire & Rescue Vehicle | \$ 50,000 |
| Emergency Services | Personnel Protective Equipment | \$ 50,000 |
| | TOTAL | \$ 381,000 |
| | FY09 Cash Funded Projects | \$ 910,210 |

The FY09 CIP Budget has not been adopted to appropriate to each individual project.

The impact capital projects have on the operating budget is carefully calculated and reported. The impact of operational costs is strongly considered when funding a capital project. Once projects are approved, the operational cost is included in the department's budget in the year of completion.

There are currently no projected operating costs in FY08-09 for the adopted capital budget.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|---------------------|----------------------|----------------------|---------------------|------------------------|
| Capital | \$ 7,590,577 | \$ 18,136,611 | \$ 43,100,156 | \$ 1,165,287 | -97% |
| TOTAL | \$ 7,590,577 | \$ 18,136,611 | \$ 43,100,156 | \$ 1,165,287 | -97% |

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) accounts for capital improvement projects that include any adopted public construction, acquisition of land, buildings and accessory equipment with a cost greater than \$50,000.00 and expected life of 2 years. The County's capital improvement needs and funding requirements are included in the CIP which includes FY2009 – FY2013. This plan serves the purpose of: informing the taxpayer, a guideline for various local, state, and federal agencies the intention of the County, and information for investors.

The Capital Improvement program has many key advantages which include:

- Identifying and prioritizing capital needs of the County.
- Planning the project funding either by cash payment, debt obligation, tax rate adjustment, and/or a combination of the above.
- Coordinates the operating budget with each adopted capital expenditure. An important factor when considering capital improvements is the affect it will have on the operating budget. For example when a new building is opened, it will include costs such as, maintenance, personnel, and utilities and these expenses are continuous and must be included in the operating budget.
- Planning for projects in advance ensures more successful completion throughout all steps of the project.

Funding sources for capital projects include: cash payments, long-term borrowing, current revenues, grants, private donations, capital leases and various other methods.

Operational Impact

The projected operational impact for future capital projects is projected to be approximately \$2,563,450. These costs will occur in the future years beginning with Fiscal year 2009-2010 through Fiscal year 2012-2013.

King George County Adopted Annual Fiscal Plan 2008-2009

| CAPITAL IMPROVEMENT PLAN FY2009 - 2013 | | | | | | |
|---|--|--------------|--------------|---------------|---------------|---------------|
| AGENCY/DEPT. | PROJECT TITLE | 2009/2010 | 2010/2011 | 2011/2012 | 2012/2013 | TOTALS |
| Parks and Recreation | Barnesfield Lighting / Restroom Upgrades | \$ 390,000 | \$ - | \$ - | \$ - | \$ 390,000 |
| | Barnesfield Park Upgrades | \$ - | \$ 193,000 | \$ - | \$ - | \$ 193,000 |
| | Purkins Corner (Landfill Site) | \$ - | \$ - | \$ - | \$ 79,000 | \$ 79,000 |
| | Park Land Aquisition | \$ - | \$ - | \$ 100,000 | \$ 400,000 | \$ 500,000 |
| King George Schools | Potomac Elementary School 1950's Section Renovations | \$ 1,250,000 | \$ 1,750,000 | | | \$ 3,000,000 |
| | New Elementary School | \$ - | \$ - | \$ 4,000,000 | \$ 16,000,000 | \$ 20,000,000 |
| | New Middle School | \$ - | \$ 4,000,000 | \$ 15,500,000 | \$ 15,500,000 | \$ 35,000,000 |
| | Replace HVAC at Middle School | \$ 2,225,000 | \$ - | \$ - | \$ - | \$ 2,225,000 |
| Administration | Replace AS 400 Computer System | \$ - | \$ - | \$ 100,000 | | \$ 100,000 |
| Government Center | Resurfacing Admin/Courthouse Parking Lot | \$ 115,000 | | | | \$ 115,000 |
| Sheriffs' Office | Radio and In-Car Video Equipment | \$ 83,710 | \$ - | \$ - | | \$ 83,710 |
| | Crime scene lab and Evidence Collection Unit | \$ 46,500 | \$ 46,500 | \$ - | \$ - | \$ 93,000 |
| L.E. Smoot Memorial Library | Main Library Expansion | \$ 670,000 | \$ 3,155,000 | | | \$ 3,825,000 |
| | Bookmobile | \$ 8,000 | \$ 200,000 | | | \$ 208,000 |
| Emergency Services | Fire Apparatus - Replacement of Squad 1 - Heavy Squad Truck: Co. 1 | \$ 184,000 | \$ 184,000 | \$ - | \$ - | \$ 368,000 |
| | Fire Apparatus - Replacement of Engine 11 - 1995 Pumper: Co.1 | \$ - | \$ - | \$ 525,000 | \$ - | \$ 525,000 |
| | Ambulance Replacement Program | \$ 192,000 | \$ 197,000 | \$ 155,000 | \$ 160,000 | \$ 704,000 |
| | Replace Company 2: Combine Fire & Rescue in Dahlgren | \$ 200,000 | \$ 250,000 | \$ 2,050,000 | \$ - | \$ 2,500,000 |
| | Radio Replacement | \$ 45,000 | \$ - | \$ - | \$ - | \$ 45,000 |
| | Replacement of Brush 1 - 1996 Ford | \$ 60,000 | \$ - | \$ - | \$ - | \$ 60,000 |
| | Fire Apparatus - Replacement of Engine 21 - 1995 Pumper - Co. 2 | \$ - | \$ - | \$ - | \$ 525,000 | \$ 525,000 |
| | Personnel Protective Equipment | \$ - | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Grand Total | | \$ 5,469,210 | \$ 9,975,500 | \$ 22,480,000 | \$ 32,664,000 | \$ 70,588,710 |

DEBT SERVICE

DESCRIPTION

The Debt Service Fund is used to accumulate financial resources for the payment of interest and principal on all general obligation debt. The County's authority to issue general obligation debt secured solely by the pledge of its full faith and credit is provided by the Constitution of Virginia and the Public Finance Act. There are no limitations imposed by state law or local ordinance on the amount of general obligation debt that a County may issue, either directly or indirectly; however, with certain exceptions, all debt must be approved at public referendums prior to issuance.

The ratio of net bonded debt to total assessed value is a standard measure of the County's ability to meet interest and principal payments on its long-term debt. A ratio of 2.0% or less is considered excellent. The County had a ratio of 2.6.

The ratio of debt service to General Governmental expenditures measures the percentage of the budget used to pay debt service and provides a measure of the annual demands placed on the operating budget by the County's long term debt. This ratio is 14% in FY 07-08. Net bonded debt per capita was \$2539 in FY 07-08.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|--------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Debt Service | \$ 2,933,015 | \$ 4,817,383 | \$ 5,811,543 | \$ 6,061,149 | 4% |
| TOTAL | \$ 2,933,015 | \$ 4,817,383 | \$ 5,811,543 | \$ 6,061,149 | 4% |

Debt Service **\$ 5,763,828**

A total of \$5,763,828 is to be transferred to the Debt Service fund to cover principal and interest payments for the County and School debt.

Transfer to the Service Authority **\$ 455,885**

The sum of \$455,885 is to be transferred to the Service Authority to cover debt service for the Series 2001 VRA loan.

RECREATION ACTIVITY FUND

Athletics

DESCRIPTION

The athletic programs are planned and administered by the athletic supervisor with the assistance of numerous part time staff and volunteers. Current programs include: youth flag football, youth basketball, indoor soccer, fall and spring soccer, gymnastics (recreation and competitive), wrestling, and a host of clinics and camps. Activities are held at Hunter Field (football and Spring soccer); Sealston Elementary, King George Elementary, King George Middle School, and King George High School (youth basketball); Old King George Elementary (wrestling, gymnastics); Potomac Elementary; and Barnesfield Park (fall soccer, softball, and Little League). These facilities are additionally scheduled during non-school hours for public use by the Athletic Supervisor

GOALS

- Expand health, fitness and athletic programming opportunities to youth, adults, senior citizens and those with special needs. This includes working with the YMCA and other agencies to organize and implement five new programs in addition to health and fitness programs.
- Streamline various departmental/consumer process' related to athletics
- In conjunction with General Recreation Programs, decrease incrementally the need for the General Fund Transfer

SERVICE LEVELS AND PERFORMANCE

As part of the Master Plan process, the Department will be providing an assessment on the indoor and outdoor facilities. The assessment will show the use and need to enhance existing facilities and develop additional ones.

FUTURE YEAR ISSUES

As the department increases its efficiency, customer relations and with the County's anticipated and real growth in population, there will be an increase in organized sports participation. Even with the YMCA, the increased population is going to have an impact on school participation thus keeping a burden on existing facilities. It is anticipated that this will be addressed in the Master Plan and be reflected in future CIP requests.

GENERAL PROGRAMS:

DESCRIPTION

General Recreation Programs are planned and administered through the Department's Recreation Program Supervisor. With the assistance of numerous part time staff and volunteers, an array of youth, health, fitness, enrichment, and special event programs are offered. In the past few years, recreation programs have grown substantially. In particular, growth has occurred in the licensed before and after school programs and various day and multi day trips.

GOALS

Increase programming opportunities to all populations, but place increased concentration in teen and senior activities:

- seek additional instructional resources to offer minimally 10 new programs
- investigate marketing alternatives to broadcast recreational programs and impact programs

Establish community, civic organization and business relationships to assist with programs:

- seek partnerships to develop and or sponsor/co-sponsor programs, in particular, developing a Trip Advisory Council, working with the YMCA and adding new organizations and businesses to our current partners.

SERVICE LEVELS AND PERFORMANCE

Programmatically, general recreation programs are typically self supporting except where multiple staff are required, or in special events and family style events. The programs offered are doing well as shown in the revenue generated. Though the Department has numerous part time employees and volunteers, the department lacks the additional support staff to assist the Recreation Program Supervisor. Emphasis is being placed on programmers to pre plan and price activities accordingly, to avoid disorganization.

FUTURE YEAR ISSUES

Program development often correlates with societal trends and fads; therefore, changes are occurring more often. Stated earlier, there will be areas of programming where staff will be categorically plan programs and generally assist in other areas of recreation.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 184,625 | \$ 233,957 | \$ 198,891 | \$ 190,340 | -4% |
| Operating | \$ 154,373 | \$ 148,607 | \$ 199,390 | \$ 148,660 | -25% |
| TOTAL | \$ 338,998 | \$ 382,564 | \$ 398,281 | \$ 339,000 | -15% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

LAW ENFORCEMENT FUND

DESCRIPTION

King George County participates in the Virginia State Asset Sharing and Federally Forfeited Property Programs. The assets are received from drug seizures. Restrictions are placed on the use of forfeited cash, property, proceeds, and any interest earned and is to be used to enhance law enforcement. These funds are to be used for law enforcement purposes only.

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Operating | \$ 11,614 | \$ 15,375 | \$ 16,650 | \$ 22,200 | 33% |
| TOTAL | \$ 11,614 | \$ 15,375 | \$ 16,650 | \$ 22,200 | 33% |
| Full Time Staff | N/A | N/A | N/A | N/A | N/A |

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

L.E. SMOOT MEMORIAL LIBRARY

DESCRIPTION

The L. E. Smoot Memorial Library provides informational, recreational and educational materials and programs to the citizens of King George County. The mission of the L.E. Smoot Memorial Library is to enhance the quality of life for the entire King George County community by providing services, programs, and a balanced collection, all of which fulfill educational, informational, cultural, and recreational needs and interests in an atmosphere that is welcoming, safe and respectful.

The Library currently employs four full-time and eight part-time staff, and is open seven days a week (62 hours) during the school year, and six days a week (58 hours) during the summer.

We have eight computers available for patron use, with access to many computer programs, and the Internet. Four of those computers were obtained through the Gates Library Initiative. A scanner is also available for patron use.

Several reference databases are available for use in the Library, as well as being accessible from home or office through the Library's web page (www.smoot.org). Many of these databases are available through the Info powering, the Commonwealth project of the Library of Virginia. Our automated catalog is searchable via our web page.

Other services available to our patrons include:

1. Interlibrary Loan – If we do not have a book or article available, we can borrow it from another library.
2. Fax machine and copier.
3. Story time – We offer a morning story time year round on Wednesdays, and outreach story times to 4 preschools and the Head Start program
4. Children's and Adult's programs – Some of the programs offered have included music programs, our annual Family Holiday Program and Gingerbread House Contest, and Sounds of Spring music series
5. Meeting Room – Community organizations can use the Memorial Room or the program area of the Work Room for meetings
6. GED and English as a Second Language classes – These classes are offered during the school year on Tuesday and Thursday mornings, and Monday and Wednesday evenings.
7. Summer Reading Program – A reading program is offered every summer to encourage kids to keep reading, thereby sustaining or improving their reading skills while out of school, and a separate program for young adults is also available
8. Materials available include books, periodicals, books on tape, videos, books on CD, and DVDs.
9. Foreign Language collection – A patron has donated books in German and French to start the collection, and will continue to build it with books in other languages.
10. The Library Director proctors tests for those taking online courses.

New Programs:

We will be emphasizing training this year, so that staff may increase their skills to better serve our patrons. We also plan to reach out to the community, offering programming to the elderly in the nursing home and other facilities. An increase in publicity to make the community more aware of library services is also planned.

GOALS

The Library strives to serve the County in the following roles

- Children's Door to Learning, encouraging children to develop an interest in reading and learning.
- Community Outreach, providing satellite service outside of the library building but within the community.
- Independent Learning Center to support individuals of all ages pursuing a sustained program of learning on an independent basis.
- Popular Materials Library, featuring current, high demand, high interest materials in a variety of formats.

King George County Adopted Annual Fiscal Plan 2008-2009

Reference Library to provide timely, accurate and useful information

FINANCIAL ACTIVITY

| | ACTUAL FY/2006 | ACTUAL FY/2007 | AMENDED FY/2008 | ADOPTED FY/2009 | % CHANGE FROM FY 08 |
|-----------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| Personnel | \$ 232,267 | \$ 279,730 | \$ 310,019 | \$ 317,531 | 2% |
| Operating | \$ 161,012 | \$ 198,666 | \$ 204,360 | \$ 203,939 | 0% |
| Capital | \$ - | \$ 7,829 | \$ - | \$ - | 0% |
| TOTAL | \$ 393,279 | \$ 486,225 | \$ 514,379 | \$ 521,470 | 1% |
| Full Time Staff | 4 | 4 | 4 | 4 | |

Income from the Endowment Fund is applied to operational expenses. Over the past several years, that income has had consistent decreases. Currently, the Smoot Library realizes \$42,000 to \$46,000 in income each year. That is down from over \$70,000 per year in the early 1990s. Most of the Library portfolio is invested in FNMA and FHLMC bonds. As interest rates fall and homeowners refinance, these bonds are called. Replacement issues generally pay 5.5% to 6%, but they are replacing instruments that paid 7% to 8.5% in former years. The current portfolio is paying slightly over 5.5%. The message is that endowment income continues to decrease.

State Aid, the major source of funds for the purchase of materials, is variable. The amount in the Revenue Budget Request is the estimated amount provided by the Library of Virginia and subject to change. The formula for State Aid is: 40 cents for every local dollar expended; 30 cents per capita; \$10 per square mile. When the formula is not fully funded, the amount is prorated.

The Info powering the Commonwealth project funds, distributed through the Library of Virginia, are used to finance some database subscriptions.

SERVICE LEVELS AND PERFORMANCE

Objective: Increase Circulation

| Measurements | <u>FY06 Actual</u> | <u>FY07 Actual</u> | <u>FY08 Planned</u> | <u>FY09 Forecast</u> |
|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| Total Circulation | 65,605 | 67,443 | 71,490 | 75,000 |
| Circulation per capita | 3.49 | 3.59 | 3.25* | 3.40* |

*used 22,000 as population for FY07 and FY08. 18,788 was used for FY05 and FY06.

FUTURE YEAR ISSUES

The Library building was completed in 1970, and continues to need major repairs. As we continue to develop new services, the current building has become crowded and new space is necessary. The Board of Trustees purchased property in May 2005 for the future expansion of the building. Planning for that project has begun, and will be the major focus of the Board until completion in a 5-7 year range.

In order to reach out to those unable to access the main facility, plans to add a bookmobile service are being developed.

APPENDIX A
COUNTY OF KING GEORGE
FULL TIME PERSONNEL COMPLIMENT

| DEPARTMENT | FY06 | FY07 | FY08 | FY09 |
|--|-------------|-------------|-------------|-------------|
| | Approved | Approved | Approved | Adopted |
| COUNTY ADMINISTRATOR | 5 | 5 | 5 | 4 |
| County Administrator | 1 | 1 | 1 | 1 |
| Deputy County Administrator | 1 | 1 | 1 | 0 |
| Executive Assistant | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| Senior Administrative Assistant | 1 | 1 | 1 | 1 |
| COUNTY ATTORNEY | 1 | 1 | 1 | 1 |
| County Attorney | 1 | 1 | 1 | 1 |
| COMMISSIONER OF THE REVENUE | 6 | 6 | 6 | 6 |
| Commissioner of the Revenue | 1 | 1 | 1 | 1 |
| Deputy III | 1 | 1 | 1 | 1 |
| Deputy I | 1 | 1 | 1 | 1 |
| General Clerk | 1 | 1 | 1 | 1 |
| Business Lic/Personal Prop Tech | 1 | 1 | 1 | 1 |
| Secretary/Receptionist | 1 | 1 | 1 | 1 |
| TREASURER | 5 | 5 | 5 | 5 |
| Treasurer | 1 | 1 | 1 | 1 |
| Chief Deputy II | 1 | 1 | 1 | 1 |
| Deputy II | 1 | 1 | 1 | 1 |
| Clerk II | 1 | 1 | 1 | 1 |
| Clerk | 1 | 1 | 1 | 1 |
| FINANCE | 12 | 12 | 9 | 9 |
| Director of Finance | 1 | 1 | 1 | 1 |
| Procurement Manager | 1 | 1 | 1 | 1 |
| Finance Specialist | 1 | 2 | 2 | 2 |
| Payroll/Personnel Supervisor | 1 | 1 | 1 | 1 |
| Payroll Tech | | 1 | 1 | 1 |
| Utility Billing Supervisor | 1 | 1 | 1 | 1 |
| Utility Billing Clerk/Office Assistant | | 2 | 1 | 1 |
| Accountant | | 1 | 1 | 1 |
| Buyer | | 1 | 0 | 0 |
| Information Technology Supervisor | 1 | 1 | | |
| INFORMATION TECHNOLOGY | 0 | 0 | 2 | 2 |
| Information Technology Supervisor | 0 | 0 | 1 | 1 |
| PC Technician | 0 | 0 | 1 | 1 |
| REGISTRAR | 1 | 1 | 1 | 1 |
| Registrar | 1 | 1 | 1 | 1 |
| Asst. Registrar | 0 | 0 | 0 | 0 |

King George County Adopted Annual Fiscal Plan 2008-2009

| DEPARTMENT | FY06 Approved | FY07 Approved | FY08 Approved | FY09 Adopted |
|-----------------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| CLERK OF CIRCUIT COURT | 5 | 6 | 6 | 6 |
| Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| Deputy III | 1 | 1 | 1 | 1 |
| Deputy I | 1 | 2 | 2 | 2 |
| General Office Clerk | 2 | 2 | 2 | 2 |
| COMMONWEALTH'S ATTORNEY | 4 | 5 | 5 | 5 |
| Commonwealth's Attorney | 1 | 1 | 1 | 1 |
| Assistant Commonwealth Attorney | 1 | 1 | 1 | 1 |
| Administrative Asst. II | 1 | 2 | 2 | 2 |
| Combined Courts Attorney | 1 | 1 | 1 | 1 |
| SHERIFF | 39 | 43 | 43 | 43 |
| Sheriff | 1 | 1 | 1 | 1 |
| Captain | 1 | 1 | 1 | 1 |
| Lieutenant | 1 | 1 | 1 | 1 |
| Master Deputy | 3 | 3 | 3 | 3 |
| Sergeant | 3 | 3 | 3 | 3 |
| Investigator | 2 | 2 | 2 | 2 |
| Corporal | 2 | 2 | 2 | 2 |
| Sr. Deputy | 8 | 8 | 8 | 8 |
| Comm. Off. Supv. | 1 | 1 | 1 | 1 |
| Comm. Off. | 10 | 10 | 10 | 10 |
| Admin. Spec. | 1 | 1 | 1 | 1 |
| Admin Asst. | 1 | 1 | 1 | 1 |
| Office Asst. | 1 | 1 | 1 | 1 |
| Deputy | 4 | 6 | 6 | 7 |
| Detective | | 1 | 1 | 1 |
| DEPT OF EMERGENCY SERVICES | 21 | 21 | 25 | 25 |
| Fire & Rescue Chief | 1 | 1 | 1 | 1 |
| Captain | 2 | 2 | 2 | 2 |
| EM Coordinator | 1 | 1 | 1 | 1 |
| Training Officer | 1 | 1 | 1 | 1 |
| Tech II | 12 | 12 | 15 | 15 |
| Fire Fighter/ Medic | 3 | 3 | 3 | 3 |
| Operations Officer | 1 | 1 | 1 | 1 |
| Administrative Assistant | | | 1 | 1 |
| VJCCA/CHINS | 1 | 1 | 1 | 1 |
| CHINS/First Offender Officer | 1 | 1 | 1 | 1 |
| ANIMAL CONTROL | 2 | 2 | 2 | 2 |
| Animal Warden | 1 | 1 | 1 | 1 |
| Deputy Animal Warden | 1 | 1 | 1 | 1 |

King George County Adopted Annual Fiscal Plan 2008-2009

| DEPARTMENT | FY06 Approved | FY07 Approved | FY08 Approved | FY09 Adopted |
|---------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| LANDFILL | 3 | 3 | 3 | 3 |
| Director of Solid Waste and Recycling | 1 | 1 | 1 | 1 |
| Landfill Inspector I | 1 | 1 | 1 | 1 |
| Landfill Inspector II | 1 | 1 | 1 | 1 |
| PUBLIC WORKS | 4 | 4 | 2 | 2 |
| County Engineer | 1 | 1 | 1 | 1 |
| Engineer | 1 | 1 | 0 | 0 |
| Construction Inspectors | 2 | 2 | 1 | 1 |
| DEPT OF GENERAL PROPERTIES | 4 | 5 | 9 | 9 |
| Facilities Superintendent | 1 | 1 | 1 | 1 |
| Groundskeeper | 1 | 2 | 4 | 4 |
| Custodian | 2 | 2 | 3 | 3 |
| Park Maintenance Supervisor | 0 | 0 | 1 | 1 |
| PARKS & REC ADMINISTRATION | 4 | 4 | 4 | 4 |
| Director of Parks & Recreation | 1 | 1 | 1 | 1 |
| Athletic Supervisor | 1 | 1 | 1 | 1 |
| Recreation Supervisor | 1 | 1 | 1 | 1 |
| Secretary/Receptionist | 1 | 1 | 1 | 1 |
| PARK OPERATIONS | 3 | 4 | 0 | 0 |
| Park Foreman | 1 | 1 | 0 | 0 |
| Groundskeeper | 1 | 2 | 0 | 0 |
| Custodian | 1 | 1 | 0 | 0 |
| LIBRARY | 3 | 4 | 4 | 4 |
| Library Director | 1 | 1 | 1 | 1 |
| Library Asst. | 1 | 1 | 1 | 1 |
| Library Technician | 1 | 1 | 1 | 1 |
| Youth Services Librarian | | 1 | 1 | 1 |
| COMMUNITY DEVELOPMENT | 10 | 12 | 11 | 11 |
| Director of Community Development | 1 | 1 | 1 | 1 |
| Planner | 1 | 1 | 1 | 1 |
| Building Official | 1 | 1 | 1 | 1 |
| Building Inspector | 1 | 3 | 2 | 2 |
| Secretary/Receptionist | 1 | 1 | 1 | 1 |
| E911 Clerk | 1 | 1 | 1 | 1 |
| Secretary/Technical Asst. | 1 | 1 | 1 | 1 |
| County Planner | 1 | 1 | 1 | 1 |
| Erosion & Sediment Inspector | 1 | 1 | 1 | 1 |
| GIS Technician | | 1 | 1 | 1 |
| ECONOMIC DEVELOPMENT | | | | |
| Director | 0 | 0 | 0 | 1 |

King George County Adopted Annual Fiscal Plan 2008-2009

| | | | | |
|--------------|------------|------------|------------|------------|
| TOTAL | 116 | 132 | 144 | 144 |
|--------------|------------|------------|------------|------------|

Appendix B
COUNTY OF KING GEORGE
GENERAL FUND REVENUE ESTIMATES

| DESCRIPTION | FY 07 ACTUAL | FY 08 AMENDED | FY 08 ADOPTED | Percentage Change FY08 to FY09 |
|-------------------------------------|-------------------------|--------------------------|--------------------------|---|
| General Property Taxes | | | | |
| Real Estate Taxes | 10,356,770 | 10,649,647 | 11,879,217 | 11.55% |
| Real Estate Rollback Taxes | 68,069 | - | - | 0.00% |
| Public Service Taxes | 1,124,491 | 1,217,800 | 1,185,127 | -2.68% |
| Personal Property | 3,202,887 | 3,278,431 | 3,871,915 | 18.10% |
| Mobile Home | 20,645 | 18,337 | 22,323 | 21.74% |
| Machinery & Tools | 105,175 | 129,668 | 123,016 | -5.13% |
| Penalty | 191,207 | 150,780 | 186,970 | 24.00% |
| Interest | 105,182 | 97,230 | 101,750 | 4.65% |
| Total General Property Taxes | 15,174,426 | 15,541,893 | 17,370,318 | 11.76% |
| Other Local Taxes | | | | |
| Local Sales & Use Taxes | 1,253,580 | 1,289,710 | 1,143,830 | -11.31% |
| Consumer Utility Taxes | 301,276 | 392,740 | 215,270 | -45.19% |
| Local Consumption Taxes | 70,175 | 60,720 | 64,480 | 6.19% |
| Business License Taxes | 1,209,143 | 1,200,000 | 1,083,360 | -9.72% |
| Cablevision Franchise Fees | 37,722 | 35,510 | 40,000 | 12.64% |
| Motor Vehicle License | 414,381 | 497,680 | 506,520 | 1.78% |
| Bank Franchise Taxes | 72,333 | 98,710 | 82,800 | -16.12% |
| Recordation Taxes | 607,113 | 758,000 | 444,410 | -41.37% |
| Local Tax from Clerk | 120,829 | 149,390 | 106,800 | -28.51% |
| Interest on local fine | 2,926 | 5,930 | 2,320 | -60.88% |
| Transient Occupancies Taxes | 113,475 | 119,470 | 96,850 | -18.93% |
| Meals Taxes | 674,535 | 707,940 | 641,110 | -9.44% |
| Communications Tax | 105,436 | 243,650 | 382,080 | 0.00% |
| Ambulance Fee Recovery | - | 125,000 | 400,000 | 0.00% |
| Total Other Local Taxes | 4,982,924 | 5,684,450 | 5,209,830 | -8.35% |

Licenses, Permits & Fees

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Animal Licenses | 6,423 | 3,700 | 7,370 | 99.19% |
| Abandoned Vehicle Program | - | - | - | 0.00% |
| Land Use Applications Fees | 1,273 | 2,470 | 1,800 | -27.13% |
| Land Trans. Fees | 1,018 | 1,261 | 700 | -44.49% |
| Building Permits | 265,981 | 282,350 | 205,390 | -27.26% |
| Reinspection Fees | 2,750 | 2,348 | 1,600 | -31.86% |
| Electrical Permits | 17,225 | 24,551 | 10,000 | -59.27% |
| Plumbing Permits | 10,615 | 24,044 | 6,900 | -71.30% |
| Mechanical Permits | 15,248 | 30,387 | 9,000 | -70.38% |
| Septic Permits | 35,875 | 68,946 | 18,000 | -73.89% |
| Sign Erection Permits | 2,189 | 6,363 | 1,400 | -78.00% |
| Soil & Erosion Permits | 188,443 | 52,975 | 19,500 | -63.19% |
| Wetland Application Fees | 12,791 | 5,813 | - | -100.00% |
| Subdivision Plat Fees | 16,660 | 25,753 | 13,000 | -49.52% |
| Preliminary Site Plan Review | 9,460 | 19,446 | 7,000 | -64.00% |
| Home Occupation Permit Fee | 2,475 | 3,633 | 2,100 | -42.20% |
| Rezoning Fees | 5,187 | 15,077 | 6,000 | -60.20% |
| Zoning Permits | 54,250 | 87,492 | 40,000 | -54.28% |
| Landfill Inspection Fees | 177,237 | 184,150 | 186,891 | 0.00% |
| Total Licenses, Permits & Fees | 825,100 | 840,759 | 536,651 | -36.17% |

Fines & Forfeitures

| | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|
| Court Fines & Forfeitures | 296,028 | 331,300 | 211,260 | -36.23% |
| Dog Violation Fees | 4,555 | 4,920 | 5,410 | 9.96% |
| DMV Stop Fee | 11,000 | - | 10,000 | 100.00% |
| Total Fines & Forfeitures | 311,583 | 336,220 | 226,670 | -32.58% |

Use of Money & Property

| | | | | |
|--|----------------|----------------|----------------|---------------|
| Interest | 778,927 | 600,000 | 900,000 | 50.00% |
| Citizen's Center Rental Fees | 13,977 | 11,172 | 16,984 | 52.02% |
| Wireless Tower Leases | 38,709 | 26,736 | 36,000 | 34.65% |
| Total Use of Money & Property | 831,613 | 637,908 | 952,984 | 49.39% |

Charges of Services

| | | | | |
|-----------------------------------|---------------|---------------|---------------|--------------|
| Sheriff's Fees | 921 | 920 | 921 | 0.11% |
| Library Fees | 3,232 | 2,680 | 4,000 | 49.25% |
| Local Court Appointed Atty Fees | 3,517 | 2,770 | 1,100 | -60.29% |
| Courthouse Maintenance Fees | 13,093 | 15,740 | 11,710 | -25.60% |
| Courthouse Security Personnel | 34,659 | 47,990 | 54,440 | 13.44% |
| Jail Admission Fee | 3,843 | 3,000 | 3,070 | 2.33% |
| Commonwealth Atty Fees | 1,351 | 1,270 | 1,410 | 11.02% |
| Local Witness Fees | 417 | - | - | 0.00% |
| Concealed Weapon Permits | 5,121 | 5,440 | 7,000 | 28.68% |
| Charges for Recreation | 40 | - | 90 | 0.00% |
| Sales of Maps/Publications | 320 | 630 | 250 | -60.32% |
| Total Charges for Services | 66,514 | 80,440 | 83,991 | 4.41% |

Miscellaneous Revenue

| | | | | |
|------------------------------------|----------------|---------------|----------------|----------------|
| Miscellaneous | 124,193 | 58,500 | 318,309 | 444.12% |
| Contribution | 432 | 5,500 | - | 0.00% |
| VPA Recoveries | 14,800 | - | - | 0.00% |
| Miscellaneous CSA | 60,989 | - | - | 0.00% |
| Sale of Welcome Center Items | 1,980 | - | - | 0.00% |
| Other Contributions | 280 | 700 | - | -100.00% |
| Wireless Grant | - | - | 31,061 | 100.00% |
| Total Miscellaneous Revenue | 202,674 | 64,700 | 349,370 | 439.98% |

Recovered Cost

| | | | | |
|------------------------------------|----------------|----------------|----------------|--------------|
| County In & Out | 11,607 | - | 13,500 | 100.00% |
| Reimbursement - RAAA Electric | 1,200 | - | - | 0.00% |
| Other Reimbursement & Recov | 3,751 | - | - | 0.00% |
| Depart of Emer Svcs-Training | 770 | - | - | 0.00% |
| Central Svcs Cost Allocation | - | 175,000 | 175,000 | 0.00% |
| Disaster Management Reimbursements | 222,172 | | | |
| Total Recovered Cost | 239,500 | 175,000 | 188,500 | 7.71% |

Non-Categorical Aid

| | | | | |
|----------------------------------|------------------|------------------|------------------|---------------|
| ABC Profits | 19,701 | 9,000 | 9,851 | 9.46% |
| Wine Taxes | 20,651 | 10,000 | 10,690 | 6.90% |
| Rolling Stock Tax | 5,979 | 3,500 | 3,310 | -5.43% |
| Mobile Home Titling Tax | 24,381 | 29,720 | 25,110 | -15.51% |
| Recordation Taxes fm State | 177,608 | 152,270 | 128,321 | -15.73% |
| Auto Rental Tax | 34,647 | 25,000 | 30,940 | 23.76% |
| PPTRA Tax | 2,175,396 | 2,147,868 | 2,147,868 | 0.00% |
| Total Non-Categorical Aid | 2,458,363 | 2,377,358 | 2,356,090 | -0.89% |

King George County Adopted Annual Fiscal Plan 2008-2009

Shared Expenses

| | | | | |
|-----------------------------------|------------------|------------------|------------------|--------------|
| Commonwealth Atty - Salary | 213,334 | 241,492 | 243,541 | 0.85% |
| Commonwealth Atty - Benefits | 27,571 | 23,850 | 30,396 | 27.45% |
| Commonwealth Atty - Other | 20,831 | 4,160 | - | -100.00% |
| Sheriff - Salary | 833,650 | 826,619 | 886,431 | 7.24% |
| Sheriff - Benefits | 110,086 | 95,557 | 128,529 | 34.51% |
| Sheriff - Other | 1,425 | - | - | 0.00% |
| Commission of Revenue-Salary | 103,838 | 101,097 | 117,487 | 16.21% |
| Commission of Revenue-Benefits | 13,520 | 11,233 | 12,984 | 15.59% |
| Treasurer - Salary | 90,594 | 81,614 | 96,156 | 17.82% |
| Treasurer - Benefits | 11,766 | 9,190 | 11,001 | 19.71% |
| Medical Examiner Fees | 60 | 180 | 50 | -72.22% |
| Registrar/Electoral Board | 46,786 | 57,612 | 49,005 | -14.94% |
| Clerk of Circuit Court - Salary | 183,287 | 167,453 | 194,502 | 16.15% |
| Clerk of Circuit Court - Benefits | 7,778 | 6,977 | 4,323 | -38.04% |
| Clerk of Circuit Court - Other | 159,094 | 9,909 | - | 0.00% |
| Total Shared Expenses | 1,823,620 | 1,636,943 | 1,774,405 | 8.40% |

Categorical Aid - Welfare

| | | | | |
|------------------------------|------------------|------------------|------------------|---------------|
| Welfare | 377,816 | 441,580 | 1,096,475 | 148.31% |
| Litter Control Grant | - | 4,500 | 2,800 | -37.78% |
| Fire Programs Funds | - | 85,050 | 40,000 | 0.00% |
| Two-for-Life Funds | 18,264 | 18,000 | 21,000 | 0.00% |
| Local Share of Health Depart | 1,013 | 4,950 | 1,280 | 0.00% |
| CSA | 725,466 | 955,950 | 955,950 | 0.00% |
| VJCCCA Grant | 21,324 | 22,140 | 20,791 | 0.00% |
| Law Enforcement Block Grant | 2,158 | 10,040 | - | 0.00% |
| VA. Comm for Arts/Bluemont | 4,000 | 4,000 | 4,000 | 0.00% |
| DCJS -Victim/Witness Assist | 16,442 | 19,600 | 19,901 | 1.54% |
| EMS Performance Grant | - | 13,800 | - | 0.00% |
| DUI Enforcement Grant | - | 11,530 | 10,012 | 0.00% |
| LEMPG 07 Grant | - | 12,820 | - | 0.00% |
| Gangs in Virginia Grant | 58,790 | - | - | 0.00% |
| Misc Grants | | 59,180 | | 0.00% |
| Technology Trust Funds | | | 26,258 | 0.00% |
| Total Categorical Aid | 1,225,273 | 1,663,140 | 2,198,467 | 32.19% |

Federal Categorical Aid

| | | | | |
|--------------------------------------|------------------|------------------|----------------|----------------|
| LETPP | 55,737 | - | | |
| US Fish & Wildlife Svc | 10,043 | 5,000 | 5,000 | 0.00% |
| Citizen Corp Program | - | 10,000 | - | 0.00% |
| Federal Miscellaneous Grants | 14,288 | | | |
| Welfare - Administration | 1,021,217 | 1,085,760 | 612,274 | 0.00% |
| Other | 8,044 | 5,813 | | |
| Eligibility Pass Thru | - | - | - | 0.00% |
| Total Federal Categorical Aid | 1,109,329 | 1,106,573 | 617,274 | -44.22% |

King George County Adopted Annual Fiscal Plan 2008-2009

Non-departmental

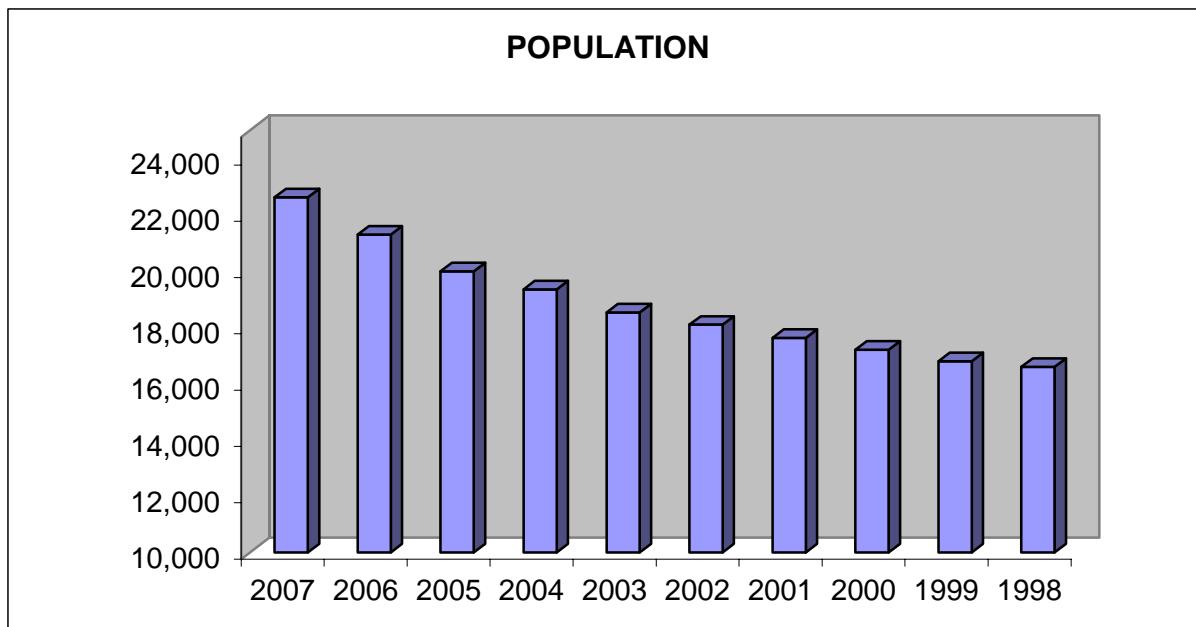
| | | | | |
|--|-------------------|-------------------|-------------------|----------------|
| Insurance Reimbursements | | - | 10,000 | #DIV/0! |
| Sale of County Property | 4,140 | - | - | 0.00% |
| Prior Year's Fund Balance | | 573,972 | | 0.00% |
| Encumbrances and Carryover | | 522,307 | | 0.00% |
| Transfers | - | - | - | 0.00% |
| Transfer from KGCSA - CIP | - | - | - | 0.00% |
| Total Other Revenue & Transfers | 4,140 | 1,096,279 | 10,000 | -99.09% |
| Total General Fund | 29,255,059 | 31,241,663 | 31,874,550 | 2.03% |

APPENDIX C
STATISTICAL SECTION

POPULATION

According to the July 2007 population estimate, King George County has seen growth of 31% since the 2000 Census. King George has experienced a steady growth in population throughout the past ten years, averaging 3.35% growth per annum.

| Year | Population | Growth rate |
|-------------|-------------------|--------------------|
| 2007 | 22,630 | 6.25% |
| 2006 | 21,299 | 6.50% |
| 2005 | 20,000 | 3.33% |
| 2004 | 19,355 | 4.41% |
| 2003 | 18,538 | 2.42% |
| 2002 | 18,100 | 2.69% |
| 2001 | 17,626 | 2.42% |
| 2000 | 17,210 | 2.42% |
| 1999 | 16,803 | 1.22% |
| 1998 | 16,600 | 1.84% |

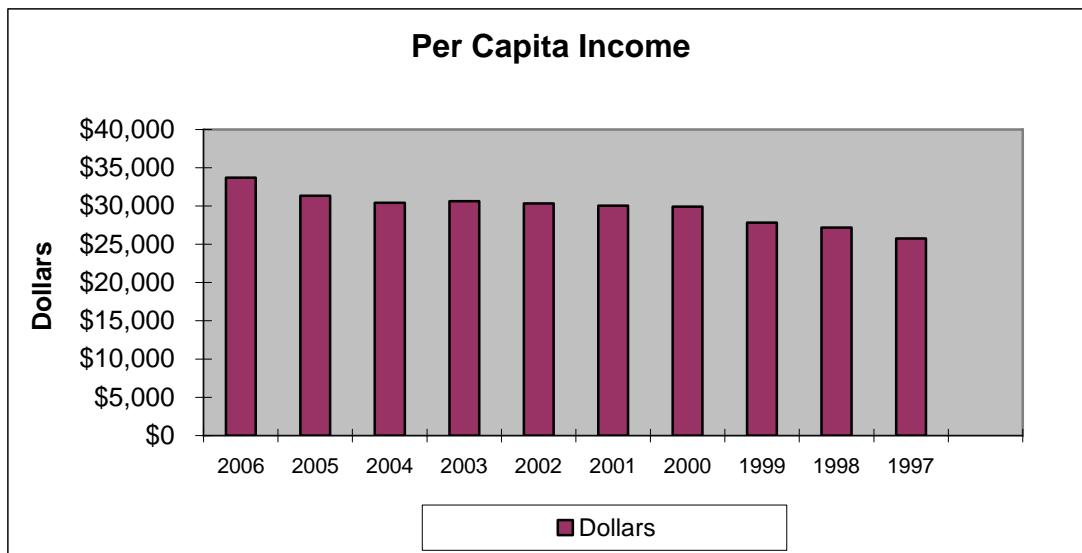


APPENDIX C
STATISTICAL SECTION

PER CAPITA INCOME

Per capita income is an important statistic in that County revenues tend to have a direct relationship with changes in this value. Furthermore, it is an accurate indicator of the County's growing wealth.

| Year | Per Capita Income | Rate of Growth |
|------|-------------------|----------------|
| 2006 | \$33,690 | 7.5% |
| 2005 | \$31,338 | 3.0% |
| 2004 | \$30,425 | -1.0% |
| 2003 | \$30,635 | 1.0% |
| 2002 | \$30,331 | 1.0% |
| 2001 | \$30,031 | 1.4% |
| 2000 | \$29,900 | 7.4% |
| 1999 | \$27,842 | 2.5% |
| 1998 | \$27,176 | 5.5% |
| 1997 | \$25,759 | 10.5% |

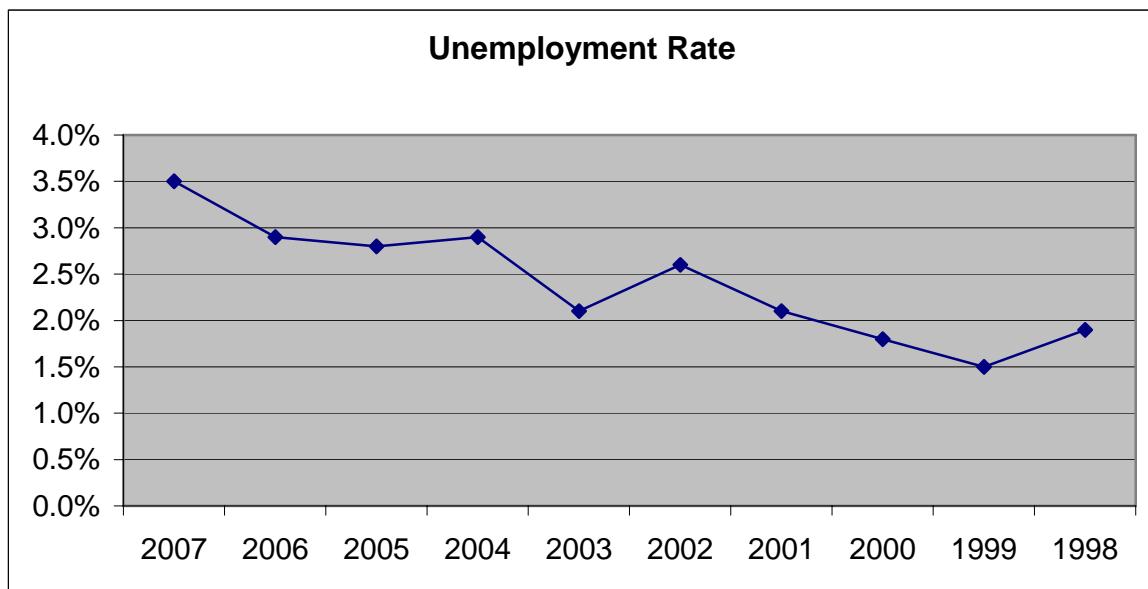


APPENDIX C
STATISTICAL SECTION

UNEMPLOYMENT RATE

The unemployment rate is highly indicative of changes in the economy and offers an accurate representation of the local economy. King George County has had an unemployment rate ranging from 1.5% to 3.5%

| Year | Change |
|-------------|---------------|
| 2007 | 3.5% |
| 2006 | 2.9% |
| 2005 | 2.8% |
| 2004 | 2.9% |
| 2003 | 2.1% |
| 2002 | 2.6% |
| 2001 | 2.1% |
| 2000 | 1.8% |
| 1999 | 1.5% |
| 1998 | 1.9% |



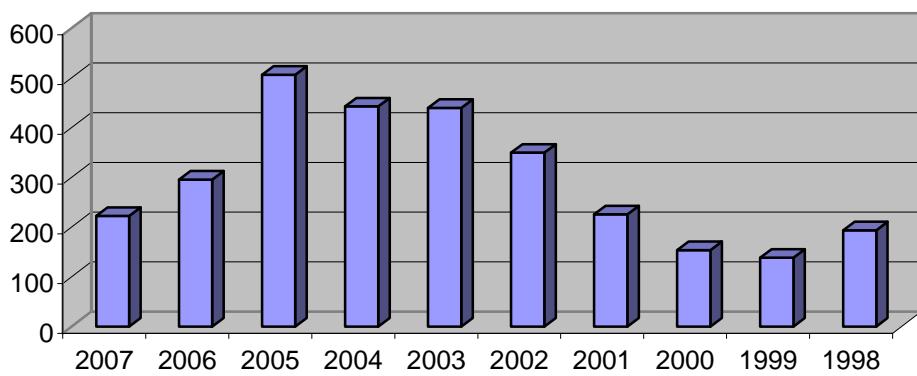
APPENDIX C
STATISTICAL SECTION

NEW RESIDENTIAL CONSTRUCTION

New residential construction is an important indicator in that steady building levels are indicative of a strong and stable economy.

| Year | New Residential Construction |
|-------------|---|
| 2007 | 223 |
| 2006 | 296 |
| 2005 | 507 |
| 2004 | 443 |
| 2003 | 440 |
| 2002 | 350 |
| 2001 | 226 |
| 2000 | 154 |
| 1999 | 139 |
| 1998 | 194 |

New Residential Construction



APPENDIX C
STATISTICAL SECTION

OTHER DATA

Over the past ten years, the County of King George has been able to increase services for County residents. During the same time period, King George County has maintained consistent tax rates and, in some cases, offered significant decreases.

| Fiscal Years | Real Estate First Half | Personal Property | Farm Machinery and Tools | Machinery and Tools | Mobile Homes |
|-------------------------|-----------------------------------|------------------------------|---|--------------------------------|-------------------------|
| 2007-08 | \$0.45 | \$3.20 | \$0.00 | \$2.50 | \$0.45 |
| 2006-07 | \$0.44 | \$3.20 | \$0.00 | \$2.50 | \$0.44 |
| 2005-06 | \$0.40 | \$3.10 | \$0.00 | \$2.50 | \$0.40 |
| 2004-05 | \$0.77 | \$3.10 | \$0.00 | \$2.50 | \$0.77 |
| 2003-04 | \$0.77 | \$3.10 | \$0.00 | \$2.50 | \$0.77 |
| 2002-03 | \$0.72 | \$3.10 | \$1.00 | \$2.50 | \$0.72 |
| 2001-02 | \$0.75 | \$3.10 | \$1.00 | \$2.50 | \$0.75 |
| 2000-01 | \$0.75 | \$3.10 | \$1.00 | \$2.50 | \$0.75 |
| 1999-00 | \$0.75 | \$3.10 | \$2.00 | \$2.50 | \$0.75 |
| 1998-99 | \$0.75 | \$3.10 | \$2.00 | \$2.50 | \$0.75 |
| 1997-98 | \$0.75 | \$3.10 | \$2.00 | \$2.50 | \$0.75 |
| 1996-97 | \$0.75 | \$3.10 | \$2.00 | \$2.50 | \$0.75 |
| 1995-96 | \$0.91 | \$3.10 | \$2.00 | \$2.50 | \$0.91 |

APPENDIX C
STATISTICAL SECTION

KING GEORGE BUSINESS STATISTICS
KING GEORGE COUNTY'S PRINCIPAL TAXPAYERS

| Taxpayer | Assessed Valuation | Taxes Paid | % of Total Assessed Value |
|-----------------------------------|-------------------------------|---------------------|--------------------------------------|
| BIRCHWOOD POWER PARTNERS L.P. | \$ 200,213,696 | \$ 920,983 | 7.07% |
| VIRGINIA ELECTRIC & POWER COMPANY | \$ 19,211,304 | \$ 88,372 | 0.68% |
| BIRCHWOOD POWER PARTNERS L P | \$ 17,238,913 | \$ 79,299 | 0.61% |
| VERIZON SOUTH INC | \$ 17,025,000 | \$ 78,315 | 0.60% |
| HOPYARD LAND LLC | \$ 12,840,217 | \$ 59,065 | 0.45% |
| MONMOUTH WOODS ASSOCIATES | \$ 9,481,957 | \$ 43,617 | 0.34% |
| HILLIARD & BARTKO | \$ 9,451,957 | \$ 43,479 | 0.33% |
| ROBERT GOLLAHON | \$ 8,550,435 | \$ 39,332 | 0.30% |
| DAHLGREN OFFICE BUILDING 1, LP | \$ 6,401,304 | \$ 29,446 | 0.23% |
| DAHLGREN OFFICE BUILDING IV LLC | \$ 5,942,609 | \$ 27,336 | 0.21% |
| TOTAL | \$ 306,357,391 | \$ 1,409,244 | 10.83% |

APPENDIX C
MISCELLANEOUS STATISTICS

| | |
|-----------------------------|--------|
| Date of Incorporation | 1720 |
| Form of Government | |
| Board of Supervisors | 5 |
| County Administrator | 1 |
| Area in Square Miles | 183 |
| Public Safety: | |
| Fire and Rescue Companies | 4 |
| Volunteer Firefighters | 172 |
| Sheriff's Employees | 43 |
| Education: | |
| Number of Schools: | |
| Elementary Schools | 3 |
| Middle School | 1 |
| High School | 1 |
| Employees: | |
| Job Categories: | |
| County | 144 |
| Schools | 542 |
| Elections: | |
| Last Local Election: | |
| Number of Registered Voters | 11,645 |
| Votes Cast | 3,563 |
| Percentage Casting Votes | 30% |

Appendix D



KING GEORGE COUNTY, VIRGINIA ADOPTED BUDGET FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009

FY 2008-09 ADOPTED BUDGET

ADOPTED REVENUES

Revenues from Local Sources

| | |
|----------------------------|----------------------|
| General Property Taxes | \$ 17,370,318 |
| Other Local Taxes | 4,809,830 |
| Licenses, Permits and Fees | 7,096,651 |
| Fines and Forfeitures | 216,670 |
| Use of Money and Property | 1,762,684 |
| Charges for Services | 1,454,527 |
| Recovered Costs | 732,138 |
| Miscellaneous | 508,510 |
| Total Local Sources | \$ 33,951,328 |

Revenues from the Commonwealth

| | |
|--------------------------|---------------------|
| Non-categorical Aid | 2,356,090 |
| Shared Expenses | 1,774,405 |
| Categorical Aid | 23,558,500 |
| Total State Funds | \$27,688,995 |

Revenues from the Federal Government

| | |
|----------------------------|---------------------|
| Categorical Aid | 2,207,713 |
| Total Federal Funds | \$ 2,207,713 |

Transfers/Fund Balance \$ 7,200

TOTAL REVENUES **\$ 63,855,236**

ADOPTED EXPENDITURES

| | |
|--|------------|
| Board of Supervisors | \$ 64,099 |
| County Administrator | 396,395 |
| County Attorney (Legal Svrs) | 98,447 |
| Human Resources | 53,266 |
| Commissioner of Revenue | 394,315 |
| Reassessment | 117,000 |
| Treasurer | 331,310 |
| Department of Finance | 814,667 |
| Information Technology | 246,103 |
| Electoral Board | 33,733 |
| Registrar | 123,332 |
| Circuit Court | 48,965 |
| Combined Courts | 26,586 |
| Magistrate | 3,950 |
| Clerk of the Circuit Court | 426,067 |
| Clerk of the Circuit Court Tech Trust Fund | 26,258 |
| Law Library | 4,000 |
| Victim & Witness Asst. Prog | 19,901 |
| Commonwealth Attorney | 530,449 |
| Sheriff | 3,190,028 |
| DUI Enforcement Grant | 10,012 |
| E-911 | 527,471 |
| Department of Emergency Services | 2,095,168 |
| KG fire & Rescue | 388,990 |
| County/City Operated Institutions | 1,184,808 |
| VJCCA/CHINS | 51,473 |
| Animal Control | 218,611 |
| Landfill | 223,065 |
| Engineering/Public Works | 259,141 |
| Depart of General Properties (Park Oper) | 809,133 |
| Litter Control | 2,800 |
| Health Department-outside agency | 308,415 |
| State/Local Hospitalization | 4,003 |
| Administration-DSS | 1,442,688 |
| Public Assistance | 72,300 |
| Purchase of Services | 854,794 |
| Comprehensive Services Act (CSA) | 1,320,354 |
| Dept of Parks & Recreation | 298,948 |
| Citizen's Center | 55,841 |
| Dept of Community Development | 794,316 |
| Planning Com//Zoning Board | 36,290 |
| VPI Extension Office | 107,628 |
| Economic Development | 167,424 |
| Non-Departmental | 651,136 |
| School Operating Fund | |
| Instruction | 25,981,437 |
| Technology | 1,421,183 |
| Administration | 1,115,109 |
| Transportation | 3,087,647 |

King George County Adopted Annual Fiscal Plan 2008-2009

| | |
|------------------------------|--------------|
| Operations and Maintenance | \$ 3,331,808 |
| Facilities | 254,061 |
| School Cafeteria | 1,265,320 |
| Capital Improvement Fund | 1,165,287 |
| Debt Service Fund | 6,061,149 |
| Recreation Activity Fund | 339,000 |
| Law Enforcement Project Fund | 22,200 |
| Smoot Library | 521,470 |
| Transfers | 455,885 |

| | |
|---------------------------|----------------------|
| TOTAL EXPENDITURES | \$ 63,855,236 |
|---------------------------|----------------------|

APPENDIX E
KING GEORGE COUNTY FY 2009 BUDGET GLOSSARY

| | |
|------------------------------------|--|
| Agency Fund | This fund is for assets held by the County for outside organizations. This allows for no duplication of administrative functions such as accounting, budgeting, procurement and personal matters. |
| Appropriation | An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year. |
| Appropriation Resolution | A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan. |
| Assessed Valuation | The official valuation of property as a basis for property taxation. |
| Balanced Budget | The estimated revenues meet planned expenditures |
| Budget | An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent. |
| Capital Facilities | Fixed assets, primarily buildings, acquired or constructed by the County. |
| Capital Improvement Program | Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of \$50,000. |
| Capital Outlay | Expenditures for items of a substantial nature (more than \$1,000) that are expected to have a useful life of several years. Examples include personal computers, vehicles, radios, tape recorders, etc. |
| Carryover Funds | Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance. |
| Codified Ordinance | An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of King George. |
| 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.) |
| Debt Service Fund | The fund to finance and account for both principal and interest payments on long term debt. |
| Depreciation | A loss in value of property due to age, wear, or market conditions |
| Fiscal Year | A fixed period of time for which expenditures and revenues are provided in King George County. The fiscal year is July 1 through June 30. |
| Full Time Position | An employment position authorized by the Board of Supervisors and included in the Table of Authorized Positions. Funding may or may not be included in the budget for the positions. |
| Fund | An accounting entity with a group of self-balancing accounts. |
| Fund Balance | The difference between costs and revenue. A negative fund balance is sometimes called a deficit. |

APPENDIX E
KING GEORGE COUNTY FY 2009 BUDGET GLOSSARY

| | |
|----------------------------------|---|
| General Fund | The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund. |
| Goal | A broad statement of outcomes to be achieved on behalf of the customers. |
| Intergovernmental Revenue | Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes. |
| Internal Service Fund | A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers. |
| Long-Term Debt | Debt with a maturity of more than one year after the date of issuance. |
| Modified Accrual | Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. |
| Object Series | A subsection of a department's budget which groups similar accounts. Personnel, operating and capital outlay are the three major series used |
| Objectives | A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame. |
| Operating Budget | Includes all funds except those in the capital budget. The operating budget is adopted by the Board of Supervisors on a fiscal year basis and can be amended during the year pursuant to Virginia Code. |
| Performance Measurements | Provides continuous feedback and identifies where adjustments or corrective actions are needed. |
| Personal Property | A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishing, and manufacturing equipment. |
| Productivity Measures | Data which combines the dimensions of efficiency and effectiveness in a single indicator. |
| Program | This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service. |
| Property Tax Rate | The level at which property values are calculated to determine the amount of taxes to be collected. |
| Public Service Property | Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers, copiers and cash registers. |
| Real Property | Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment. |
| Reserve | A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation. |

APPENDIX E
KING GEORGE COUNTY FY 2009 BUDGET GLOSSARY

| | |
|-----------------------------|---|
| Revenue | A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source such a local, state, federal or other financing sources. |
| Service Levels | A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided. |
| Special Revenue Fund | The fund that accounts for special revenue sources that is restricted to expenditures for specific purposes. These funds include law enforcement funds, E911 funds and recreation funds. |
| Workload Measures | Data which indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs. |

APPENDIX E
KING GEORGE COUNTY FY 2009
BUDGET ACRONYM GLOSSARY

ADC – Aid to Dependant Children
ANR – Agriculture and Natural Resources
APS – Adult Protective Services
ARS – Accelerated Refund System
AYP – Adequate Yearly Progress
BANs – Bond Anticipation Notes
BOS – Board of Supervisors
CAFR – Comprehensive Annual Financial Report
CHINS – Children in Need of Service
CERT - Community Emergency Response Team
CIP – Capital Improvement Program
CPMT – Community Planning and Management Team
CPR – Cardio Pulmonary Resuscitation
CPS – Child Protective Services
CSA – Comprehensive Service Act
CSB – Community Services Board
EFNEP – Expanded Food and Nutrition Education Program
EMS – Emergency Medical Services
EOC – Emergency Operation Center
FAPT – Family Assessment and Planning Team
FCS – Family Community and Science
FLSA – Fair Labor Standards Act
FS – Food Stamps
GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GFOA – Government Financial Officers Association
GIS – Geographic Information System
GO – General Obligation Debt
GR – General Relief
HAVA – Help America Vote Act
HVAC – Heating, Ventilation, and Air Conditioning
ICAN - Interactive Community Assistance Network
IEP – Individual Education Plan
IFB – Invitation for Bids

APPENDIX E
KING GEORGE COUNTY FY 2009
BUDGET ACRONYM GLOSSARY

ISDN – Integrated Services Digital Network

JDC – Joint Dispatch Center

JDR – Juvenile & Domestic Relation Courts

KGCSA – King George County Service Authority

NAVSWC - Naval Surface Warfare Center

NCLB – No Child Left Behind

PD – Planning District

PPTRA – Personal Property Tax Relief Act

PSA – Public Service Authority, King George County Service Authority

PTSA – Parent Teacher Student Association

RADCO – Rappahannock Area Development Commission

RANs – Revenue Anticipation Notes

SCNEP – Smart Choices Nutrition Education Program

SLH – State and Local Hospitalization

SOL – Standard of Learning

SOQ – Standards of Quality

STARS – Selected Taxpayer Accelerated Refund System

TANF – Temporary Assistance to Needy Families

VERA – Virginia Electoral Board Association

VIEW – Virginia's Initiative for Employment not Welfare

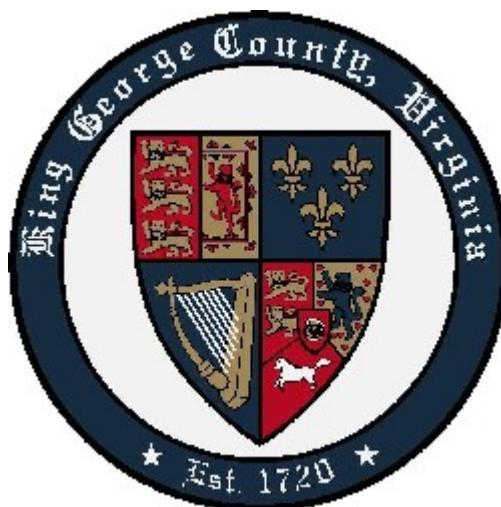
VPSA – Virginia Public School Authority Bonds

VRAV – Virginia Registrar's Association of Virginia

WWTP – Waste Water Treatment Plant

APPENDIX F

King George County



Financial Policies

APPENDIX F

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APPENDIX F

Accounting Policy

1. General

- a) An accounting policy addresses the accounting methods utilized in the different fund types for revenues, expenditures, assets, liabilities and fund equity.
- b) An accounting policy also addresses the process through which revenues are collected and disbursements made.

2. Standards

- a) Generally Accepted Accounting Principles (GAAP).
- b) National Council on Governmental Accounting Statements.
- c) Governmental Accounting Standards Board (GASB).
- d) Financial Accounting Standards Board (FASB).
- e) Accounting Principle Board opinions.
- f) Accounting Research Bulletins.
- g) Code of Virginia.
- h) Commonwealth of Virginia's Library and Archives Public Records Management.

3. Financial Statements

- a) All activities for which the County exercises oversight responsibility are incorporated into the financial statements to form the reporting entity.
- b) The School Board and all of its funds (School, Cafeteria, Textbook, School Construction, School Activity and Scholarship) are classified as a discretely presented component unit of the financial reporting entity.
- c) The Comprehensive Annual Fiscal Report (CAFR) will be presented by an independent public accounting firm that will also issue an opinion thereon.

4. Fund Accounting

- a) Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.
- b) Operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate.
- c) The cash basis of accounting will be followed by the governmental funds, proprietary funds and agency funds with revenues recognized when received and expenditures recognized when paid.
- d) Purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

APPENDIX F

Audit Policy

1. General

Audit policy provides guidance on the selection of an independent accounting firm to prepare the County's Comprehensive Annual Financial Report and provide opinions and/or reports on the County's financial statements and internal controls in compliance with federal and state standards.

2. Standards

- a) Generally Accepted Auditing Standards (GAAS).
- b) Government Auditing Standards issued by the Comptroller General of the United States.
- c) Specifications for Audit of Counties, Cities and Towns issued by the Auditors of Public Accounts of the Commonwealth of Virginia.
- d) Office of Management and Budget (OMB) Circular A-128 and Compliance Supplement for Single Audits of State and Local Governments.
- e) Code of Virginia.

3. Planning and Performance

- a) To obtain reasonable assurance as to whether the financial statements are free of material misstatement by examining on a test basis evidence supporting the amounts and disclosures in the financial statements.
- b) To maintain compliance with the Single Audit Act.
- c) To perform additional audits of County functions as needed.
- d) To insure that all agencies receiving funding from the County will be required to submit a Comprehensive Annual Financial Report prepared by an independent CPA firm unless otherwise approved by the Board of Supervisors.

4. Selection of Auditors

- a) Auditors will be selected to perform annual audits through a request for proposal (RFP) process every three years, unless otherwise approved by the Board of Supervisors.

5. Opinions on Financial Statements

- a) Financial statements present fairly, in all material respects, the financial position of the County as of year-end and the results of its operation and cash flows of its proprietary funds for the year then ended in conformity with generally accepted accounting.
- b) Other data included in the CAFR designated in the statistical section is not audited and accordingly has no opinion.

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Budget Policy

1. General

- a) The County's budget policy will address the process by which a budget is formulated from departmental requests to Board of Supervisors adoption, including the adoption of the Capital Improvements Program and other issues presented to the Board of Supervisors during the budget process.
- b) A budget policy addresses the authorization levels for the approval of the annual budget and all budget adjustments for revenues and expenditures of all funds.

2. Standards

- a) Generally Accepted Accounting Principles (GAAP).
- b) Uniform Financial Reporting Model of the Auditors of Public Accounts of the Commonwealth of Virginia.
- c) Code of Virginia.

3. Budget Objectives

- a) The King George County Board of Supervisors will identify proposed budget objectives and budget parameters.
- b) The County Administrator, based on these objectives, will present a budget schedule to the Board of Supervisors.
- c) The budget objectives will be used as the foundation in the formulation of the County Administrator's recommended budget and the budget schedule will identify important dates throughout the budget preparation and adoption period.
- d) At least every four years, the County will reassess services and service levels.
- e) The following objectives shall be annual budget objectives:
 - i. Adoption of budget and five year capital improvements program.
 - ii. Anticipated property tax rate levels.
 - iii. Provision of adequate employee compensation including pay for performance increases for County employees and selective salary increases for positions significantly below market.
 - iv. Compliance with financial policies and maintain bond ratings.
 - v. Vehicle replacement program for all County departments and agencies with vehicles funded in whole or in part by the Board of Supervisors.
 - vi. Reserve for contingencies will be appropriated in the General Fund at an amount equal to 2% of the approved budget or \$200,000 (whichever is less) with the difference being placed in undesignated reserve.
 - vii. The Enterprise funds will be self-supporting through revenues generated from their enterprise activities where practicable.
- f) The following items will occur in conjunction with the budget preparation and adoption process unless it has been determined that the proposed item is needed in a more expedited manner, in which case the Board of Supervisors approval is required.
 - i. Ordinance changes involving fee/rate changes.
 - ii. New positions or changes to existing positions.

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- iii. Requests for bond referendums for which the results of the referendum will occur prior to the appropriating of bond proceeds and expenditures.
- iv. Reimbursement resolutions for debt financed capital projects which would allow certain appropriated expenditures to occur prior to the receipt of the debt proceeds.
- v. Acquisition of vehicles.
- vi. The review and development of a Five Year Capital Improvements Program (CIP).

4. Budget Preparation

- a) The Finance Department and County Administrator will establish and present a budget schedule to the Board of Supervisors by the first scheduled meeting in October. This schedule will include important dates throughout the budget preparation period.
- b) Budget preparation guidelines will be distributed to all departments and agencies between November 1 and November 10.
- c) All departments, excluding the School Board, will submit their requested budget to the Finance Department by December 15, with the requested budget providing detail to personnel, operating and capital requests not exceeding \$50,000. Capital requests in excess of \$50,000 would be submitted as part of the five-year capital improvement program requests.
- d) The School Board shall submit their requested budget to the County Administrator by February 25.
- e) The County Administrator will conduct work sessions with department heads/constitutional officers to review their budget requests and formulate a recommendation to the Board of Supervisors.
- f) County Commissions, Volunteer Organizations and Other Organizations
 - i. All community organizations shall submit their request for contributions to the County Administrator by December 15.
 - ii. The Library Board and Social Services Board shall approve the departmental budget of their respective organizations prior to submission to the County Administrator by December 15.
- g) At a scheduled meeting of the Board of Supervisors between March 1 and March 15, the County Administrator shall submit to the Board of Supervisors a proposed budget, which includes proposed expenditures, segregated at the departmental level between personal services, operating expenditures and capital outlay, and a means of financing the expenditures, for the fiscal year commencing July 1.
- g) A consolidated public hearing on the budget, CIP (if practicable), ordinance changes and personal property tax rates with a separate public hearing on the real property tax rate, if applicable, shall be held no later than five weeks after the County Administrator submits the proposed budget to obtain citizen comments.
 - i) The consolidated public hearing notices shall appear at least seven days prior to the public hearing date.

5. Budget Adoption

- a) No earlier than one week following the public hearing, the Board of Supervisors adopts a balanced budget and five year capital improvements program.
- b) The budget is legally enacted through passage of an appropriations resolution for all governmental and proprietary fund types which places legal restrictions on expenditures at the function level or category level.

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- c) For all funds except the School Fund, and the School Cafeteria Fund, the level of control (level at which expenditures may not exceed budget) is the function level as established by the Commonwealth of Virginia Auditor of Public Accounts.
- d) For School Funds, the level of control is the activity level as established by the Commonwealth of Virginia Department of Education.
- e) Although legal restrictions on expenditures are established at the function or activity level, effective administrative control over expenditures is maintained through the establishment of more detailed line-item budgets.
- f) At all times the County will maintain compliance with the Code of Virginia in appropriating, advertising public notices, ordinance changes, requests for referendums and any other legal restrictions imposed upon localities.
- g) Included with the budget resolutions is approval for the reappropriation of all encumbered balances and capital project unencumbered balances at fiscal year-end.
- h) The Adopted Budget Document will be forwarded to the GFOA and other interested parties within 90 days of budget adoption for the Distinguished Budget Award program.

6. Budget Amendments

- a) The County Administrator is authorized to transfer up to \$10,000 from or within any County budget, excluding School funds, with the following requiring approval of the Board of Supervisors:
 - i. Transfer(s) for any one item, function or project that exceeds \$10,000
 - ii. All transfers involving reserves or contingency
 - iii. All revenue transfers
- b) Per the Code of Virginia, any additional appropriation which increases the total budget by more than \$500,000 or 1% of the total budget is required to be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of transfer.
- c) All transfers requiring Board of Supervisors approvals that are initiated by the Schools, Library, or Social Services, must have the School Board, Library Board or Social Services Board, as applicable, approve the transfer prior to presentation to the Board of Supervisors.
- d) If deficits appear to be forthcoming within a fiscal year, recommended spending reductions will be proposed by the County Administrator during the fiscal year in order to sufficiently offset the deficit.

8. Budgetary Accounting

- a) Budgets are adopted on a basis consistent with GAAP for all governmental funds.
- b) Budgets for the proprietary funds are also adopted in accordance with GAAP with the exception that a budget provision is made for the payment of debt principal, reduction of refundable developer capacity fees, credits and rebates, and depreciation is not budgeted.
- c) All budget data in the Comprehensive Annual Financial Report represents the original adopted and revised budget (adopted budget, reappropriation and budget transfers)
- d) It is required a balanced budget is submitted to the Board of Supervisors, which means estimated revenues meets estimated expenditures.

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Debt Policy

1. General

- a) A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operation of the County.
- b) A debt policy also addresses the purposes for the types of debt that will be issued.
- c) The debt policy is to be used in conjunction with the Adopted Budget, the Capital Improvements Program (CIP) and other financial policies.

2. Standards

- a) National Federation of Municipal Analysts
- b) Government Accounting Standards Board
- c) Government Financial Officers Association (GFOA)

3. Planning and Performances

- a) The planning, issuance and review of outstanding and proposed debt issuances will ensure that compliance with the debt policy is maintained.
- b) The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture and fixtures.
- c) Debt issuances will be pooled together when feasible to minimize issuance costs.
- d) The County will prepare and adopt annually a Five Year Capital Improvements Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs with all debt-related projects and the debt service impact upon operations identified.

4. Issuance Guidelines

- a) The County will not use short-term borrowing to finance operating needs, except in instances described under Revenue Anticipation Notes.
- b) Long-term debt will be used in compliance with all aspects of the debt policy.
- c) The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
- d) Each project proposed for financing through debt issuance will have analysis performed for review of tax impact and future operating costs associated with the project and debt issuance.
- e) Debt as a percentage of Assessed Value will not exceed 2.5%.
- f) The Debt per Capita will not exceed a ratio of \$2,000.
- g) Debt Service as a percentage of General Governmental Expenditures will not exceed 10%.
- h) Debt ratios will be calculated each fiscal year in conjunction with the budget process and audit.
- i) At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the following types of debt.

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5. Bond Anticipation Notes

- a) The County may issue Bond Anticipation Notes (BANs) in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital project to be initiated or continue or when long-term, markets do not appear appropriate on a given date, but have a clear potential for improvement within 12 months.
- b) The County will issue BANs for a period not to exceed two years.
- c) No BANs will be rolled over more than 1 additional two-year period.

6. Revenue Anticipation Notes

- a) The County's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs) through the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.
- b) The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.
- c) The County will issue RANs for a period not to exceed the one-year period permitted under the Constitution of Virginia, Article VII, Section 10.

7. General Obligation Bonds

- a) The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO debt that a County may issue.
- b) The County may issue GO Debt for capital projects or other properly approved projects.
- c) All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

8. VPSA Bonds and State Literary Fund Loans

- a) School capital projects may be constructed with debt, either through VPSA Bonds, State Literary Fund Loans, or Lease Revenue Bonds through the IDA with preference given to accessibility and interest rates.
- b) Approval of the School Board is required prior to approval by the Board of Supervisors.

9. Revenue Bonds

- a) The County may issue Revenue Bonds to fund enterprise activities, such as water and sewer facilities, or for capital projects which will generate a revenue stream.
- b) The bonds will include written covenants which will require that the revenue sources are sufficient to fund the debt service requirements.
- c) Costs of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

10. Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

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Fund Balance Policy (General Fund)

1. General

- a) The County desires to maintain the financial operation of the County in a manner consistent with sound financial management principles, including guidelines and criteria established by rating agencies and bond insurance firms.
- b) Sound financial management principles include the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserve for unanticipated expenditures, revenue shortfalls and other specific uses.

2. Standards

Governmental Accounting Standards Board (GASB)

3. Planning and Performance

Compliance with fund balance policy will be reviewed in conjunction with the budget process, audit process and upon changes made to the budget throughout the fiscal year.

4. General Fund

- a) Reservations per GASB.
 - i. Outstanding encumbrances (i.e., purchase orders, contracts and other commitments) at fiscal year-end.
 - ii. Inventory balances at fiscal year-end which represent amounts invested in inventory and not available for appropriation.
 - iii. Advances to other funds at fiscal year-end which are currently not available for appropriation.
- b) Unreserved – designated fund balance.
 - i. Reappropriation of unencumbered balances to continue existing projects which shall equal the continuing project balance for which the revenue source was recorded prior to fiscal year end.
 - ii. Funding of subsequent fiscal year's budget shall be equal the use of fund balance appropriated in the adopted budget.
 - iii. Reservations for funding of planned projects in a future period to reduce the financial demands placed upon a subsequent budget. These specific designations are to indicate tentative plans for financial resource utilization in a future period.
- c) Unreserved-undesignated fund balance.
 - i. For purposes of unanticipated expenditures, to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures, and to meet desired reserves.
 - ii. Balance shall be at all times at least equal to 15% of the total operating budget.

- iii. The first 5% of the required fund balance shall be to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures. This is approximately the equivalent of one half-year collection of real estate tax revenues.
- iv. The second portion of the required fund balance of 2% shall be a reserve for contingencies to be appropriated in the General Fund by the Board of Supervisors.
- v. The third portion of the required fund balance of 8% shall be invested in longer-term investments to maximize earnings to increase revenue resources available for operations.

d) Balances shall be at such a level that the County will not incur short-term borrowing as a means to fund operations (see Debt Policy).

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Five Year Capital Improvements Program Policy

1. General

- a) Pursuant to 15.2-2239 of the Code of Virginia, the King George County Planning Commission shall prepare for adoption an annual Capital Improvements Program. The CIP is a plan for capital expenditures and a means of financing facilities, equipment and vehicles during the next five fiscal years.
- b) To be included in the CIP are items that have a unit cost greater than \$50,000 and will be replaced no sooner than every two years.

2. CIP Preparation and Adoption

- a) The Director of Community Development will distribute to all departments the CIP request packet by September 1.
- b) All departments will submit their CIP requests back to the Director of Community Development for review by the Planning Commission by October 31st of each year. Included in the CIP request will be the operating impact of the proposed project, including personnel, operating expenditures, capital outlay and debt service.
- c) The Planning Commission will review all requests, consult with the Chief Administrative Officer, Department Heads, and the general public, prioritize projects, make recommendations with regard to amount and year to be funded, and may conduct such public hearings as it deems necessary.
- d) The Planning Commission will then submit the program to the Chief Administrative Officer no later than January 15th each year.
- e) The County Administrator will review the CIP, make recommendations and submit CIP to the Board of Supervisors in conjunction with the presentation of the budget (if practicable) between March 1st and March 15th.
- f) The Board of Supervisors will conduct an annual budget public hearing to include the proposed annual Capital Improvements Program prior to June 15th of each year.
- g) To the extent feasible, CIP initiatives will be funded by the Capital Improvements Fund revenues.

APPENDIX F

Fund Balance Policy (Capital Improvements Fund)

1. General

- a) In an effort to address long-term needs of King George County, the County desires to follow sound financial management principles including guidelines and criteria established by rating agencies and bond insurance firms.
- b) Sound financial management principles include the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserve for unanticipated expenditures and future needs.

2. Standards

Governmental Accounting Standards Board (GASB)

3. Planning and Performance

Compliance with fund balance policy will be reviewed in conjunction with the budget process, audit process and upon changes made to the budget throughout the fiscal year.

- a) Unreserved – designated fund balance.
 - i. Reservations for funding of planned projects in a future period to reduce financial demands placed upon a subsequent budget. These specific designations are to indicate tentative plans for financial resource utilization in a future period.
- b) Unreserved – undesignated fund balance
 - i. Balance shall be at all times at least equal to the expenditure for annual debt service or \$2,000,000, whichever is greater.

Investment Policy

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the County that all investable balances be invested with the same care, skill, prudence and diligence that a prudent and knowledgeable person would exercise when undertaking an enterprise of like character and aims. Further, it shall be the policy of the County that all investments and investment practices meet or exceed all statutes and guidelines governing the investment of public funds in Virginia, including the Investment Code of Virginia and the guidelines established by the State Treasury Board and the Governmental Accounting Standards Board (GASB). Wherever these objectives and guidelines conflict with the provisions of the Virginia Code on investment of public Funds, Sections 2.1-327, et seq., 1950, as amended, the most conservative shall apply, and such Virginia Code Provisions shall never be violated.

1. Investment Objectives

The primary investment objectives, in order of priority, shall be as follows:

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- a) Safety. The safeguarding of principal shall be the foremost objective of the investment program, and other objectives shall be subordinated to the attainment of this objective.
- b) Liquidity. The investment portfolio shall be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as special projects and other operational requirements either known or which might be reasonably anticipated.
- c) Return on Investment. The investment portfolio shall be managed with the objective of obtaining no worse than a market rate of return over the course of budgetary and economic cycles, taking into account the constraints contained herein and the cash flow patterns of the County.

2. Allowable Investments and Quality

The following investment types and quality levels are approved for use by the County in the investment of its public funds.

- a) U.S. Treasury Bills, Notes, Bonds and other direct obligations of the United States Government.
- b) Obligations of Agencies of the Federal Government, including but not limited to, the Federal Farm Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, and Student Loan Marketing Association.
- c) Obligations of the Commonwealth of Virginia and its local government and public bodies, provided such obligations have a debt rating of at least "AA" or equivalent by Moody's and/or Standard & Poor's.
- d) Repurchase Agreements executed through Federal Reserve Member Banks or Primary Dealers in U.S. Government securities, and collateralized by Treasury or Agency obligations the market value of which is at least 102% of the purchase price of the repo.
- e) Certificates of deposit or other deposits of national banks located within the Commonwealth and state-chartered banks under Commonwealth supervision provided such deposits are insured or collateralized as provided by the Virginia Security for Public Deposits Act.
- f) U.S. dollar denominated Bankers' acceptances issued by a domestic bank or a foreign bank with an agency domiciled in the U.S. and rated by Thomson Bankwatch at least B/C (issuing bank) and (country of origin). Not more than 40% of the total funds available for investment may be invested in bankers' acceptances.
- g) U.S. dollar denominated Commercial Paper issued by an entity incorporated in the U.S. and rated at least A-1 by Standard & Poor Corp. and P-1 by Moody's Investors Service. Not more than 35% of the total funds available for investment may be invested in commercial paper, and not more than 5% in the obligations of any one issuer.
- h) U.S. dollar denominated Corporate Notes and Bonds have a rating of at least A by Standard and Poor Corp. and A by Moody's Investors Service.
- i) Money Market Mutual Funds which trade on a constant net asset value and which invest solely in securities otherwise eligible for investment under these guidelines.

3. Maturity Restrictions

It is recognized that, prior to maturity date, the market value of securities in the County's portfolio may fluctuate due to changes in market conditions. In view of this and the County's primary investment objectives of liquidity and preservation of principal, every effort shall be made to manage investment maturities to precede or coincide with the expected need for funds.

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Accordingly, the requirements established by the Code of Virginia and State Treasury Board guidelines are further restricted as follows:

- a) Funds shall be invested at all times in keeping with the seasonal pattern of the County's cash balances, as well as any other special factors or needs, in order to assure the availability of funds on a timely and liquid basis. Cash flow projections will be monitored and updated on an ongoing basis by the County and communicated regularly to the investment managers.
- b) A minimum of 10% of the portfolio must be invested in securities maturing within 30 days.
- c) A minimum of 50% of the portfolio must be invested in securities maturing within 24 months.
- d) Transactions in options, futures, options on futures, margin buying and commodities are prohibited.
- e) Any other security not specifically authorized in this document is expressly prohibited.

4. Additional Requirements

- a) All securities purchased for the County shall be held by the County or by the County's designated custodian. If held by a custodian, the securities must be in the County's name or in the custodian's nominee name and identifiable on the custodian's books as belonging to the County. Further, if held by a custodian, the custodian must be a third party, not a counter party (buyer or seller) to the transaction.
- b) The County shall establish a system of internal controls which shall be documented and reviewed with internal and independent auditors and meet the requirements of the Governmental Accounting Standards Board (GASB). These controls shall be designed to prevent losses of public funds due to fraud, error, misrepresentation, unanticipated market changes or imprudent actions.
- c) A review of all investments and investment results shall be presented by the Investment managers to the County Administrator, Finance Director and County Treasurer, on a quarterly basis or as required.
- d) A list of all individuals authorized to transfer funds or otherwise conduct investment transactions on behalf of the County shall be maintained and communicated to all affected parties.
- e) Any modifications to this policy shall require the approval of the King George County Board of Supervisors and County Treasurer.

APPENDIX G

KING GEORGE COUNTY

2008-2009 ANNUAL FINANCIAL PLAN



Instructions and Forms Booklet

King George County
Department of Finance

FY08-09 Budget Instructions

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Appendix:

A: Revised Chart of Operating Expenditure Accounts (in accordance w/APA)

Introduction

The process to develop the Fiscal Year 2008-09 operating budget involves a different approach than used during prior years. Each department or agency is asked to prepare their respective expenditure requests using a “modified” zero based budgeting approach. This approach requires beginning with “zero” and building a budget item by item based on what is needed to conduct day to day business. However, some items may be forecasted based on historical trends and status quo.

The budget will be prepared utilizing revised budget submittal forms. (See page 12). These forms encourage consistent and detailed documentation which, in turn, will produce a more thought out operating budget developed for the Board of Supervisor’s consideration. This process will also assist with accountability for dollars spent by individual departments.

New or expanded County functions or programs attributable to population growth, regulatory mandates, or other critical factors should be considered and presented within these budget documents.

The Finance Department is responsible for calculating salaries and benefits for each department, as well as debt service payments.

During the current and future years, all department and agency heads will be asked to address significant variances at least on a quarterly basis as financial reports are presented to the Board of Supervisors.

As in the past, there continues to be demands to increase the County’s level of services, due to population growth, with a decrease in funding sources. “Do more with less”. This situation is complicated by the delegation of Federal and State responsibilities to local government in addition to the need to meet the County’s capital project obligations.

As a result, it is required that while developing all operating requests, local revenue constraints must be considered. It is also equally important that once budget requests have been approved that expenditures are closely based on those original requests or within the guidelines at a minimum.

Please Note: Before any new appropriations can be considered, each department or agency will need to demonstrate thorough supporting documentation that existing local financial resources are being expended efficiently.

OPERATING and CAPITAL BUDGET CALENDAR

October

- Capital Improvement Plan (CIP) Budget Kickoff
- Distribute budget request forms and instructions

November

- Operating Budget Kickoff
- Distribute budget request forms and instructions
- Budget request forms sent to Outside Agencies
- Develop preliminary revenue estimates
- CIP Budgets submitted to Finance

December

- Operating budget requests due from County and Outside Agencies
- Board of Supervisors work session
- Revenue estimates are revised
- CIP budget requests to Planning Commission

January

- Finance submits operating and CIP budget requests to County Administrator
- Revenue estimates are refined
- County Administrator presents proposed budget to the Board of Supervisors
- The Board of Supervisors holds a work session to review proposed budget
- CIP public hearing

February

- The Board of Supervisors holds work sessions to review reconcile revenues and expenditures
- School Board Operating Budget submitted to Finance.
- The Board of Supervisors holds work sessions to review and approve revenues and expenditures for proposed operating budget (including Schools)
- County Administrator presents capital improvements budget to the Board of Supervisors

March

- Superintendent presents School Board operating budget.
- The Board of Supervisors approves the advertisements for public hearings on the proposed County and Schools operating budgets and tax rates (at least 7 days before public hearing)
- Tax rate advertisements appear twice, a week apart and 14 days before the public hearings
- **County Administrator must present the proposed operating budget to the Board of Supervisors by April 1.**
- Board of Supervisors holds work sessions on CIP proposed budget

April

- A public hearing is held to solicit taxpayer input on the proposed operating budget for County and Schools (at least 7 days before adopted)
- The Board of Supervisors officially adopts proposed operating and capital budgets for the County and School Board
- **School Board budget must be adopted by May 1.**

June

- The Board of Supervisors adopts the appropriations resolutions for County operating and capital budgets
- Approval of budget and tax rate must be no later than June 30.

Departmental Performance Planning Process

Performance Planning provides the context for managing an organization. It establishes the organization's purpose and outlines what needs to be done in order to achieve that purpose.

In King George County, the Performance Planning process also incorporates the development of goals and how we will measure whether or not we have been successful.

In establishing performance plans, participants need to view the organization from the perspective of a customer (for example, from the perspective of a citizen or an internal customer). The following questions should be considered:

- What is the ultimate purpose of my department?
- What core activities are needed to support this purpose?
- What is the most efficient way that I can complete these activities?
- What is the least amount of funds needed to complete these core activities?

The Performance Planning Model: The following outlines elements that need to be identified in developing a performance plan:

MISSION: The purpose of the organization

VISION: The desired "to be" state

VALUES: The organization's code of ethics

GOALS: Broad statements of outcomes we hope to achieve on behalf of our customers

OBJECTIVES: Desired or needed results to be achieved by a specific period of time

Tasks: Activities/specific actions required to accomplish the objectives

Milestones: Target dates for completion

Metrics: How we measure successful achievement of goals

Budget Narrative

1. Please provide a single narrative for your department that encompasses the activities of all divisions of the department.
2. Your narrative should be submitted in the following format to be published in the annual budget document:

DESCRIPTION: This section will provide a basic description of the department and its functions.

GOALS: This section will list the department's goals. Goals should be broad, covering the entire department, and not necessarily ties to specific programs.

FINANCIAL ACTIVITY: This section will consist of a table comparing last year's activity to the current year appropriation and future proposed/adopted expenditures and revenues. Finance will complete this section.

SERVICE LEVELS AND PERFORMANCE: This section will present the department's financial status and review performance and service level information. It will outline issues facing the department during the budget period. The focus will be on the level of performance and types of programs being managed or undertaken by the department. Current year initiatives, new and on-going programs will be discussed. Any changes to the department's functions will also be presented.

Unfunded needs, critical issues or other issues may be included. Arrangements that impact the budget should be addressed, including; explanation of budget variance, explanation of Board and County Administration actions, and other pertinent issues.

FUTURE YEAR ISSUES: This section outlines issues on the horizon for the department. Out year projections may be explained here as appropriate. Also where appropriate, discussion of the "vision" of the department in the future. The impact of CIP projects, legislation, mandates, and increased demands for services may all be addressed in this section.

Goals, Objectives and Measures

The performance planning process drives all Goals and Objectives, and the Measures that relate to them.

Definition of Terms

GOALS: **Broad statements of outcomes we hope to achieve on behalf of our customers.**

Example: *Ensure fiscal integrity in resource allocation.*

Goals may be related to programs, or they may cross over several programs if those programs all serve one ultimate goal. For example, in the Sheriff Department, Crime Prevention programs and Community Policing programs both serve to reduce the crime rate. Therefore, a goal that involves reducing the crime rate might apply across both functional programs.

One way of thinking about your goals is by asking, "What purpose does this department serve to society?" Overall departmental goals should address major concerns for the department. At this "high level," the department should attempt to focus on no more than 10 goals at the most.

OBJECTIVES: **The results desired or needed to be achieved by a specific period of time.**

Example: *Produce the County's annual operating budget, consistent with GFOA Distinguished Budget Award standards, by April 15, 2007.*

Each objective should relate to the stated goal. Objectives should also directly relate to the result of your department's efforts. For example, "hire a new staff member" would not be an appropriate objective because it does not address the success of your department in achieving its purposes. Hiring a new staff member may be an appropriate task needed to support an objective, but it is not in itself an objective.

MEASURES: **The extent to which the objective was met.**

The following are characteristics of measures:

- Relates program results to organization or program mission, goals, and objectives.
- Used to assess accomplishment of goals and objectives.
- Requires clear articulation of measurable goals and objectives.
- Improves the quality of program management and resource allocation.
- Enhances decision-making and accountability.

Goals, Objectives and Measures (Cont'd)

TYPES OF PERFORMANCE MEASURES:

1. **Workload Measures**: indicate the amount of work performed or the amount of services received; strictly a volume count; a measure of inputs and outputs.

Examples:

- * Total circulation (Library)
- * Job applications received (HRM)
- * Requisitions processed (Purchasing)
- * Number of arrests (Sheriff)
- * Number of Budget Change Requests processed (Finance)

2. **Efficiency Measures**: reflect the relationship between work performed and the resources required to perform it; often presented as unit costs; a measure of cost and time.

Examples:

- * Circulation per employee (Library)
- * Cost per job application processed; cost per vacancy filled (HRM)
- * Cost per foot - sewer line installation (Utilities)
- * Disposal cost per ton - transfer station (Solid Waste Management)
- * Cost per mile - County Fleet (County Garage)

3. **Effectiveness Measures**: depict the degree to which performance objectives are being achieved or otherwise reflect the quality of performance; a measure of outcomes -- program results.

Examples:

- * Circulation per capita (Library)
- * Percentage of new hires/promotions successfully completing probation and performing satisfactorily six months later (HRM)
- * Meter reading error rates of less than 0.5 percent (Utilities)
- * Percentage of vehicles repaired brought back for same repair (County Garage)
- * Percentage of Fire calls answered within stated response time (Fire)

Goals, Objectives and Measures (Cont'd)

4. **Productivity Measures:** combine the dimensions of efficiency and effectiveness in a single indicator; "better, faster, cheaper."

Examples:

- * Ratio of circulation per capita to Library costs per capita
- * Cost per vacancy filled successfully (i.e. employee performing satisfactorily 6 mos. later) (HRM)
- * Unit cost per vehicles properly repaired (County Garage)
- * Percentage of projects completed by deadline without use of overtime (Planning)
- * Percentage of printing orders completed within average turnaround time (7 days) and at a cost per page of 1.6 cents or less. (Print Shop)

CRITERIA FOR GOOD PERFORMANCE MEASUREMENTS:

| | |
|----------------|---|
| Valid | Relevant |
| Reliable | Achievable |
| Understandable | Comparable |
| Timely | Focused on controllable facets of performance |
| Comprehensive | Sensitive to data collection costs |
| Not redundant | |
| Measurable | |

General Information and Instructions

General Information

1. All forms will be sent electronically to each department/agency head.
2. The forms have been designed to require input of the following data: per unit/number of items/ months, etc. and the cost per unit/month/year, etc. Both columns must be completed
3. The file contains object codes that are used by multiple departments as well as some only used by a few. You only need to complete the form with the object code that applies to your department. Therefore, there will be blank forms when submitted to Finance.
4. The forms will only allow data entry in required areas: description, quantity, unit, etc. cost, internal comments, attachments and notes.
5. Only the first form '1200SalOT' needs to be completed for Department Name, Department No. and Fund no. Once it is completed it will carry forward to all forms in the entire worksheet.
6. The Department Summary is the last tab/form in the worksheet. It will automatically pick up totals from all forms that are completed.
7. Additional Staffing Request form is the tab/form directly before the Summary. Please be sure to enter detailed explanations as to why the person is needed. Include details such as: no. of requests completed, orders processed, checks run, etc. that defend the volume of work. Note: Pay Band and salary must be completed – Contact Human Resources for assistance. **Finance cannot assist with pay bands and salaries.**
8. Use additional sheets if needed. For example, if you need additional space to enter an explanation enter "see attached" in the Attachments area. Include any backup or documentation that will assist with justifying your requests.
9. Please take note to explanations in red on forms starting with 6040, 8100 and 8200. They clearly explain which items are not capital or should be replacement or addition to capital.
10. For assistance with computer hardware/software needs please contact Sandy Freeman for assistance (775-8576).
11. For all other questions contact Donita Harper (775-8573) or Robyn Eustace (775-3174).
12. Budgets are to be submitted electronically by close of business on the due date to Donita Harper e-mail: dharper@co.kinggeorge.state.va.us.

Detailed Instructions for Completing Budget Forms

1. Go to the first tab/form '1200SalOT' Enter: Department Name, Department No. and Fund no. Type over the **0**'s in the shaded areas shown in **blue**. This information will carry forward to all forms in the entire worksheet.
2. Rename the file with Dept name-budget year. Ex. GenProp0809. Abbreviate as you see fit.
3. Chart of Accounts – to help determine which object codes you need to complete for your department. It explains the use of each object code. (Appendix A)
4. Xef – this shows the current object codes in use and gives the new APA object code that corresponds to what was used in the past. (Separate document)
5. Go to the tab that has the object code that you need to complete.
6. Enter description of each budget item on lines 1 – 15.
7. Enter Quantity, hours, no. unit, etc. for the line item you have entered.
8. Enter the cost for the line item you have entered.
9. You may use the internal comments field to the far right for your own use-it will not print with the budget form.
10. Enter details of how costs or numbers were developed in the corresponding line number in the notes section below. (data entered in blue below)
Ex. Line # 1 description = Postage to mail delinquent bills, Unit 2000, Costs = \$.39
Below in Notes: Enter #1 10 letters x 200 days = 2000 for year.
Note: when typing a note once you get to the end of the field you must hit enter and continue typing on the next line. If you type past the end of the field, data will not show or print.
11. Complete budget form for all objects codes as needed.
12. Forms for non capital - <\$5,000 – 6040, 6050 (if needed)
Forms for Capital replacement > \$5,000, life > 1year and <\$50,000 – 8101 – 8107. (if needed)
Forms for capital additions > \$5,000, life > 1year and <\$50,000 – 8101 – 8107. (if needed)
13. Additional Staffing Request – form before Summary if needed.
14. Once all forms have been completed, print each form that was completed and department summary.
15. Verify that all totals from each budget request form transferred to the department summary. If not, contact Finance Director for assistance.
16. Save file and submit to Donita Harper once completed by the due date. Forward attachments by e-mail to dharper@co. kinggeorge.state.va.us or hard copy

KING GEORGE COUNTY
Operating Budget Request
Fiscal Year **08/09**

DEPARTMENT NAME: **Finance**

NUMBER: **12510**
FUND **001**

1200 SALARIES & WAGES - OVERTIME

| | Position Title | Hrs | Cost/Hr | Total |
|----|------------------------|-----|----------|------------------|
| 1 | Receptionist | 20 | \$ 6.00 | \$ 120.00 |
| 2 | Office Assistant | 10 | \$ 15.30 | \$ 153.00 |
| 3 | | - | \$ | - |
| 4 | | - | \$ | - |
| 5 | | - | \$ | - |
| 6 | | - | \$ | - |
| 7 | | - | \$ | - |
| 8 | | - | \$ | - |
| 9 | | - | \$ | - |
| 10 | | - | \$ | - |
| 11 | | - | \$ | - |
| 12 | | - | \$ | - |
| 13 | | - | \$ | - |
| 14 | | - | \$ | - |
| 15 | | - | \$ | - |
| | Total Requested | | | \$ 273.00 |

Attachments:

NOTES:

2. Volume during tax season is very heavy. Need someone to work on the weekends to stay on top of heavy volume.

KING GEORGE COUNTY
Operating Budget Request
Fiscal Year 08/09

DEPARTMENT NAME: **Finance**

NUMBER: **12510**
FUND **001**

3120 PROFESSIONAL SERVICES - ACCOUNTING & AUDIT

| | Description | Quantity | Cost | Total |
|----|-----------------------------------|----------|--------------|---------------------|
| 1 | Robinson Farmer Cox - County | 1 | \$ 40,950.00 | \$ 40,950.00 |
| 2 | Robinson Farmer Cox - Schools | 1 | \$ 4,500.00 | \$ 4,500.00 |
| 3 | Maximus, Inc Cost allocation Plan | 1 | \$ 2,000.00 | \$ 2,000.00 |
| 4 | Robinson Farmer Cox-Parks study | 1 | \$ 4,500.00 | \$ 4,500.00 |
| 5 | | - | \$ | - |
| 6 | | - | \$ | - |
| 7 | | - | \$ | - |
| 8 | | - | \$ | - |
| 9 | | - | \$ | - |
| 10 | | - | \$ | - |
| 11 | | - | \$ | - |
| 12 | | - | \$ | - |
| 13 | | - | \$ | - |
| 14 | | - | \$ | - |
| 15 | | - | \$ | - |
| | Total Requested | | | \$ 51,950.00 |

Attachments:

NOTES:

1. Annual audit and CAFR for County
2. Annual audit of schools activity funds
3. Annual social services allocation calculation

KING GEORGE COUNTY
Operating Budget Request
Fiscal Year 08/09

DEPARTMENT NAME: Finance

NUMBER: 12510
FUND 001

3320 MAINTENANCE SERVICE CONTRACTS

| | Description | Quantity | Cost | Total |
|----|------------------------|----------|--------------|---------------------|
| 1 | As400 Server | 1 | \$ 28,000.00 | \$ 28,000.00 |
| 2 | Verizon | 1 | \$ 12,800.00 | \$ 12,800.00 |
| 3 | | - | \$ | - |
| 4 | | - | \$ | - |
| 5 | | - | \$ | - |
| 6 | | - | \$ | - |
| 7 | | - | \$ | - |
| 8 | | - | \$ | - |
| 9 | | - | \$ | - |
| 10 | | - | \$ | - |
| 11 | | - | \$ | - |
| 12 | | - | \$ | - |
| 13 | | - | \$ | - |
| 14 | | - | \$ | - |
| 15 | | - | \$ | - |
| | Total Requested | | | \$ 40,800.00 |

Attachments:

NOTES:

1. Maintenance agreement on AS400 server
2. Maintenance agreement with Verizon on internet services, phones, etc.

King George County Adopted Annual Fiscal Plan 2008-2009

KING GEORGE COUNTY Operating Budget Request

Fiscal Year 08/09

8105 CAPITAL OUTLAY - MOTOR VEHICLE REPLACE

Note: Use only to Replace a vehicle that is no longer being used
Ex. Pick up trucks, SUVs, Passenger cars that cost < \$50,000 ea.
Items > \$50,000 each are CIP (Capital Improvement Plan) items

| Description | | No. | Cost/Unit | Total Request | Detailed Explanation of Need |
|-------------|---------|-----|--------------|---------------|---|
| 1 | Vehicle | 1 | \$ 12,500.00 | \$ 12,500.00 | Need to replace 1978 Capri that is fully depreciated and has 125,000 miles. |
| 2 | | - | \$ - | \$ - | |
| 3 | | - | \$ - | \$ - | |
| 4 | | - | \$ - | \$ - | |
| 5 | | - | \$ - | \$ - | |

Total Requested \$ 12,500.00 \$ 12,500.00

Attachments:

King George County Adopted Annual Fiscal Plan 2008-2009

**King George County
Operating Budget Request
Fiscal Year: 08/09**

| Department Name | Finance | | | | | |
|-------------------------|--|--------------------------|---------------------|--------------------|------------|----------------------|
| Dept # | 12510 | | | | | |
| Fund # | 001 | | | | | |
| Acct # | Description | Department Request | County Admin ADJUST | CA Proposed Budget | BOS ADJUST | FINAL ADOPTED BUDGET |
| 1100 | Salaries & Wages - Regular | \$ 546,685.00 | | | | |
| 1200 | Salaries & Wages - Overtime | \$ 273.00 | | | | |
| 1300 | Salaries & Wages - Part time | \$ 25,000.00 | | | | |
| 2100 | FICA | \$ 41,001.38 | | | | |
| 2210 | VRS Retirement | \$ 21,867.40 | | | | |
| 2300 | Health Insurance Premiums | \$ 19,133.98 | | | | |
| 2400 | VRS Life Insurance | \$ 18,542.00 | | | | |
| 2500 | Disability Insurance | \$ 6,542.00 | | | | |
| 2600 | Unemployment Insurance | \$ 8,564.00 | | | | |
| 2700 | Worker's Comp Insurance | \$ 123,563.00 | | | | |
| 3120 | Prof. Serv - Accounting/Auditing Services | \$ 51,950.00 | | | | |
| 3140 | Prof. Serv - Engineering /Architectural Services | | | | | |
| 3320 | Maintenance Service Contracts | \$ 40,800.00 | | | | |
| 3500 | Printing & Binding | \$ 2,500.00 | | | | |
| 3600 | Advertising | \$ 5,000.00 | | | | |
| 5210 | Postal Services | \$ 6,547.20 | | | | |
| 5220 | Messenger Services | | | | | |
| 5230 | Telecommunications | \$ 850.00 | | | | |
| 5240 | Cell phone/pagers | | | | | |
| 5420 | Lease/Rent of Building | | | | | |
| 5505 | Extradition of Prisoners | | | | | |
| 5540 | Travel - Conference Fees | \$ 6,500.00 | | | | |
| 5810 | Dues & Memberships | \$ 2,985.00 | | | | |
| 6000 | General Supplies/Expenditures | | | | | |
| 6001 | Office Supplies | \$ 3,558.00 | | | | |
| 6012 | Books & Subscriptions | | | | | |
| 6014 | Other Operating Supplies | | | | | |
| 6040 | NonCap-Furniture/Equipment | | | | | |
| 6050 | NonCap-Technology Hardware/Software | | | | | |
| 8101 | Rep-Capital Outlay-Machinery/Equipment | | | | | |
| 8102 | Rep-Capital Outlay-Furniture/Fixtures | | | | | |
| 8105 | Rep-Capital Outlay-Vehicle | \$ 12,500.00 | | | | |
| 8205 | Add-Capital Outlay-Vehicle | \$ 14,000.00 | | | | |
| 9110 | Debt Service-Principal | | | | | |
| 9120 | Debt Service-Interest | | | | | |
| | Additional Staff Request | \$ 226,635.00 | | | | |
| Department Total | | <u>944,361.95</u> | | | | |