



KING GEORGE COUNTY ANNUAL FISCAL PLAN FISCAL YEAR 2011-2012



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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.

Cuttatawomina 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 Weedon'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, 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 then proceeded to Cleydael, 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 Ordinance." 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.

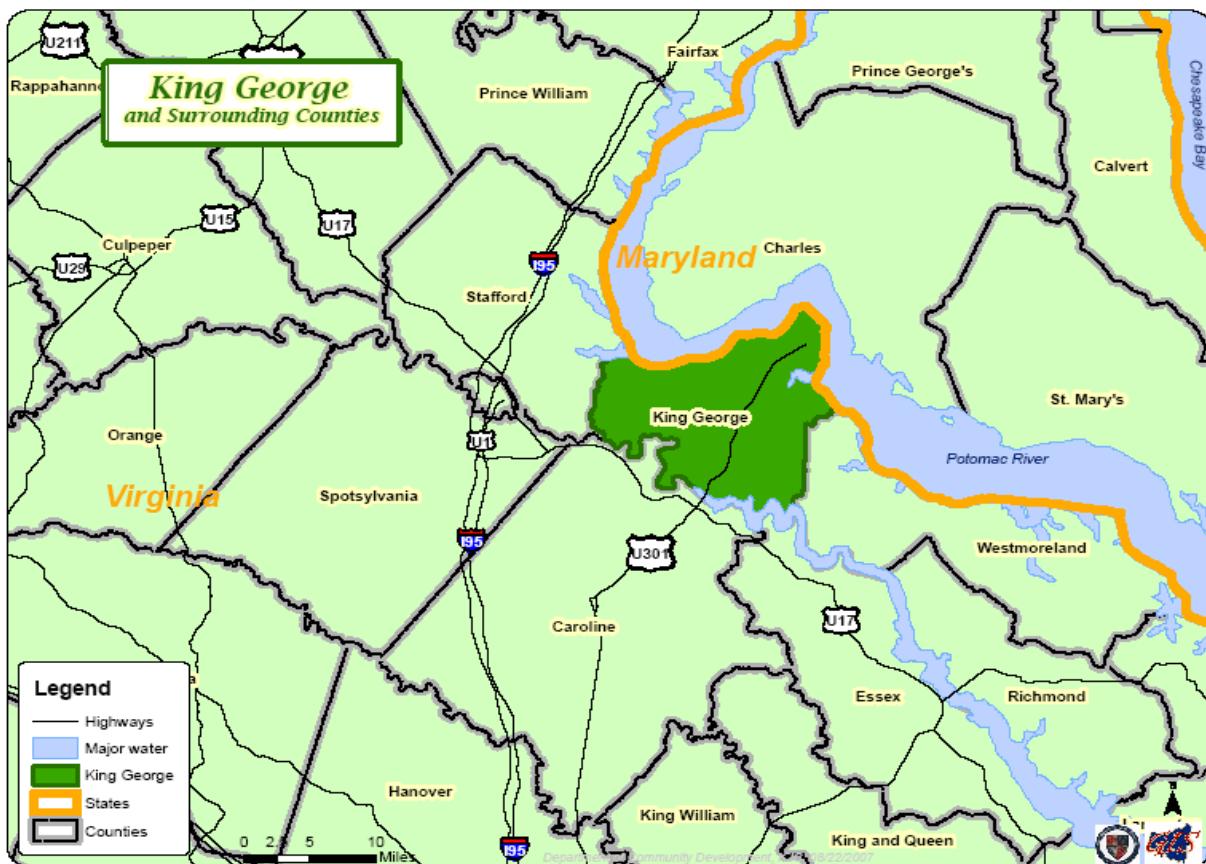
DEMOGRAPHICS

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 5,000 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 STRATEGIC PLAN

VISION: King George County will be a safe, diverse, business friendly and sustainable community, with an economy that provides opportunities for all residents while preserving our heritage and rural character.

MISSION: The mission of King George County government is to provide the most cost effective, respectful and responsive public services through innovative leadership, use of technology, and the teamwork of its public officials and employees.

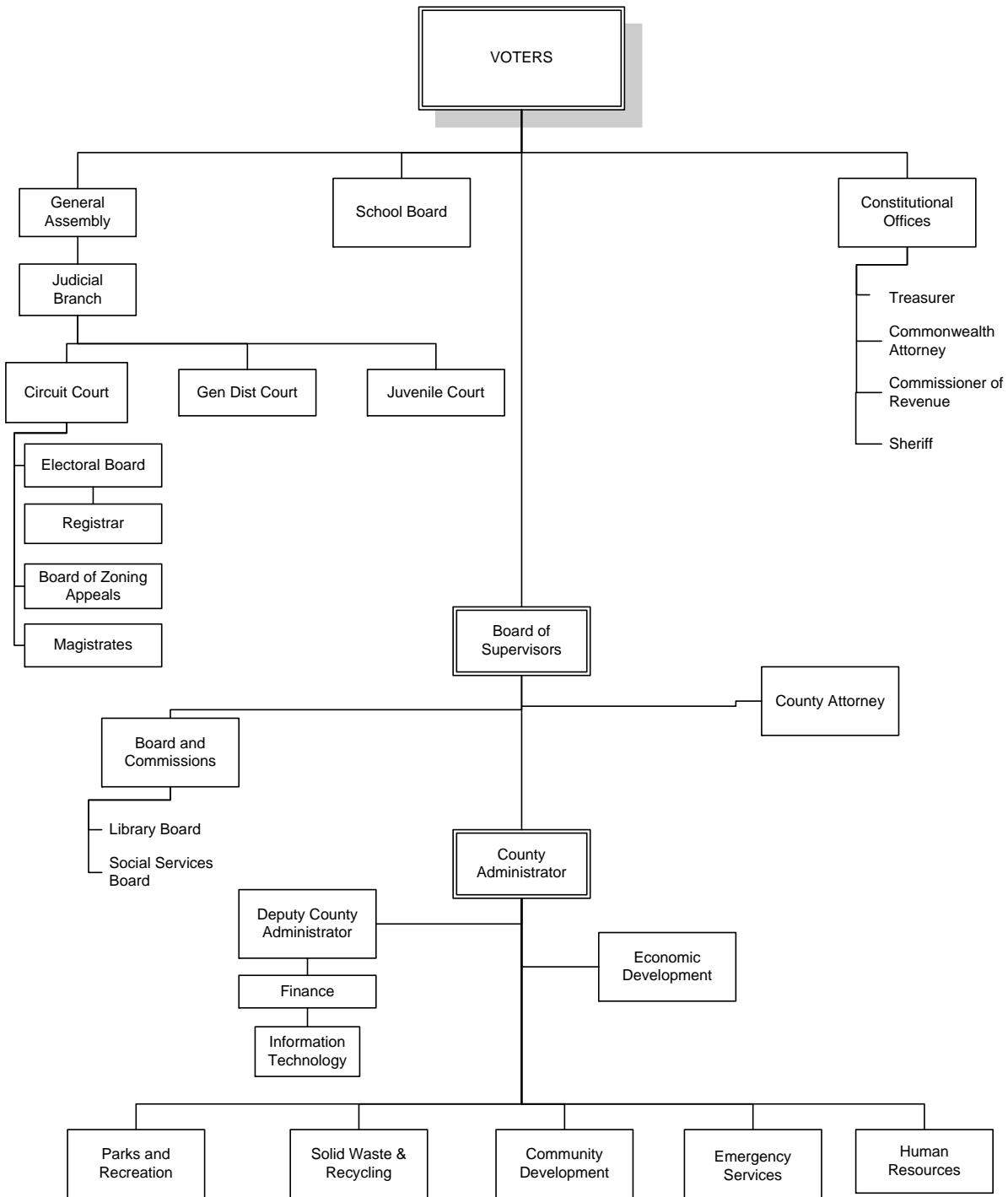
STRATEGIC PRIORITIES

1. Secure Financial Future.
2. Education-Support lifelong learning and quality educational opportunities.
3. Public Health and Safety.
4. Economic Diversification.
5. Manage Growth – Rural Preservation.
6. Customer Service

7. Staff Development and Retention.



KING GEORGE COUNTY ORGANIZATIONAL CHART



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

King George County, Virginia



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

The Honorable Members of the King George County Board of Supervisors

RE: Adopted FY2011-2012 King George County Operating Budget

Dear Members of the Board:

On behalf of the administration of King George County, I present to you and the citizens and businesses of King George County the adopted FY2011-2012 Operating Budget. This budget attempts to maintain core, essential services, both external and internal, provided by the County government in the face of limited financial resources resulting from a significant downturn in the local, state, and national economies. This budget is balanced with no changes to the FY2010-2011 tax rates and no use of undesignated fund balance.

The Board of Supervisors is aware of the impact the slowing economy has had on revenues for FY2010-2011. This trend has improved slightly with the revenue projections for FY2011-2012.

The adopted budget represents the culmination of nearly five months of effort on the part of County staff, the School Division and the Constitutional Officers. I believe the format of the budget document serves the needs of our citizens by providing complete and accurate information about the County's revenues and expenditures for FY2011-2012.

BUDGET GOALS

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

- ◆ Develop a plan to improve government that operates efficiently and 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;
- ◆ Continue to promote the development of an accountable, responsive local government which uses best practices to continuously improve efficiencies and effectiveness, as well as reduce operating costs; and,
- ◆ Provide adequate funding for King George County Schools to ensure adequate resources and prime education for the students of King George County.

SUMMARY OF ADOPTED BUDGET

In King George County, the budget serves three purposes. First, as a policy document, the budget represents the implementation of the Board's policy setting in the form of specific funding decisions. Second, the Board has the sole authority to set tax rates and authorize spending. Finally, the budget is a financial planning tool through which the County ensures that the available sources of funds will be sufficient to meet the costs of providing services to County citizens in the coming fiscal year.

In compliance with the Code of Virginia, King George County's policy for the General Fund is to propose and adopt a balanced budget, whereby revenues equal expenditures. The County's revenue stream consists of local, state, federal and other financing sources. The majority of the County's revenue is derived from general property taxes.

We traditionally measure changes in our budget by comparing the total budget for all funds and the General Fund budget. The total budget for all funds in FY2011-2012 is \$61,883,650 less than a 1% decrease from the FY2010-2011 adopted budget. The total FY2011-2012 General Fund budget is \$31,841,809, a 6% decrease from the FY2010-2011 adopted budget. The budget reflects the County still allocating most of its resources to Education, Public Safety, and Social Services.

The following information provides an overview of the major components of the adopted FY2011-2012 operating budget:

King George County Public Schools

Summary

In its proposed FY2011-2012 operating budget, the School Board requested a total of \$33,866,144. This request included \$12,813,765 in local funding, \$18,265,959 in state funding, \$2,536,420 in federal funding, and \$250,000 in other funding.

Following the submittal of the School Board budget to the County, the Virginia Department of Education distributed the projected state and local funding payment information to school divisions based on the General Assembly's proposed budget. The funding, which was based on a projected Average Daily Membership (ADM) of 4,165, showed State funding for King George County to be \$18,499,930. The local share was listed as \$9,226,920. (Note: these figures do not include the Virginia Preschool Initiative and School Breakfast, programs in which the King George School Division does not participate.)

The adopted budget provides \$32,948,145 for the School Board for its operating budget. Funding includes \$11,720,733 in local funding, \$18,440,992 in State funding, \$2,536,420 in Federal funding, and \$250,000 in other funding. The key reductions to the original requested amount includes the removal of a projected twelve percent (12%) increase in health care costs, an actual ten percent (10%) decrease in health care costs, and funding for a two percent (2%) salary increase effective January 2012 versus the entire year. Net reduction of local funding equals (\$918,000).

King George County Public Schools receives a substantial amount of operating funds as well as capital debt service funds from the local taxes levied by the Board of Supervisors. This amount, totaling \$37,187,252 is approximately 60% of the FY2011-2012 budget.

Composite Index of Local Ability-to-Pay

The Department of Education's 2010-2012 composite index of the local ability-to-pay for the County is .3875. An illustration of this "ability to pay" number is that for each dollar applied to fund basic education, the County is required to fund \$.3875 and the State is required to fund \$.6125. This is used to compute the minimum amount of local funds (required local effort) needed to receive the State's basic aid revenue for the FY2011-2012 school budget. In 2008-2010, the County's composite index was \$.4075.

The variables used by the Department of Education to calculate a locality's composite index include the true value of property, adjusted gross income, taxable retail sales, the final adjusted ADM, and the total population. The composite index is recalculated by the Department of Education every two (2) years.

Required Local Effort and Local Shared Expenditures

The amount of a locality's "required local effort" is addressed in §22.1-97 of the Code of Virginia, as amended. This section sets forth a process whereby the Department of Education determines whether the State's school divisions receive the minimum funding from their local governing bodies necessary to meet the Standards of Quality, the Standards of Learning, and the Constitution of Virginia. This information is reported to relevant committees of the General Assembly and to the Governor.

The Governor and the General Assembly use a projected ADM count to determine the amount of State aid provided to each school division. This projected number is developed by the Department of Education. The projection is revised throughout the school year until a final adjusted ADM is calculated based on the actual student count as of March 31st. The State then adjusts its total funding amount for the fiscal year based on the final adjusted ADM.

The Department of Education has projected an ADM of 4,165 students for the 2011-2012 school year. The Governor, the Senate, and the House of Delegates have used this projected ADM and the composite index to determine the amount of minimum local funding needed for the required local effort and local shared expenses.

However, the adopted FY2011-2012 operating budget presented herein uses the projected ADM of 4,150 for the 2011-2012 school year. This was done to meet the Board of Supervisors' budget policy directive on how to determine the proposed amount of local funding for the school system. Any revision to the ADM by the Board of Supervisors requires a corresponding revision to the amount of State basic aid, local shared revenues, and local funding.

Constitutional Officers

In addition to the impact to the School Division, the reduction in State funding significantly impacts funding levels for the Constitutional Officers. In Fiscal Year 2010-2011 the Constitutional Officers were to receive \$1,636,317 in State funding. They are estimated to receive \$1,618,368 in FY2011-2012, a decrease of (\$17,949) from last fiscal year. Just as all County departments aggressively scrutinized programs and expenditures, so too did the Constitutional Officers. After adoption of this budget, we were notified of additional reductions in state aid to localities which reduced the projected funding by an additional (\$77,187). It is hoped that this can be absorbed due to conservative budgeting practices.

Revenues for Fiscal Year 2011-2012

The County is starting to see consistency and a slight increase in revenues due to the stabilizing economy. General property and sales taxes are projected to increase by approximately four percent (4%). However, there are no changes to the adopted Real Estate tax rates, Personal Property and Machinery and Tools tax rates for FY2011-2012.

Impacts on Operating Budget and Non-Discretionary Expenditures

The adopted operating budget represents a number of choices which were made by department heads, Constitutional Officers, the Deputy County Administrator, and the County Administrator given the revenue projections for FY2011-2012. While reductions were requested, there are several expenditure increases and changes as well. Some of the notable new and/or increased appropriations in the FY2011-2012 budget are in the Department of General Properties, for operational costs associated with the new Sheriff's Office and the newly acquired Auto Auction property.

The original departmental expenditure requests were reduced through a series of reviews by department heads, Constitutional Officers, the Deputy County Administrator, and the County Administrator. The following information highlights a number of changes and/or funding decisions in this budget:

- Performance salary increases are included at 2% beginning on January 1, 2012, depending on availability of funds and budget projections for FY2011-2012. Estimated cost is \$106,486 to the general fund.
- Decreased capital project debt service as a result of restructuring debt was \$214,802, a decrease of approximately 3%.
- Employee health insurance premium increased by 7.5% based on a notice from health insurance provider. The total estimate is an increase of approximately \$180,000.
- Increase Emergency, Fire and Rescue budget by \$297,439 to fund three additional staff and to fund organizational changes in schedule and personnel.
- Funding was included for Line of Duty totaling \$24,000.
- Increases for maintenance service contracts, fuel, utilities, replacement equipment, and other fixed expenditures.
- Funding for the County's share of the Comprehensive Services Act program increased by 13%. The total budget increased from \$1,510,640 to \$1,710,435. The County's share of the increase is \$680,000. Note it is anticipated that the local share will be increased by the Governor. We have included an estimate of 40% up from 37%. This represents a \$51,000 increase for FY2012.
- Four (4) replacement vehicles for the Sheriff's Office has been included totaling \$109,540. One additional vehicle is funded for \$27,385 for a new deputy.
- The adopted budget does not require any furloughs or layoff of staff, and maintains existing employee benefits.

- The contribution to the Rappahannock Regional Jail increased from \$733,749 to \$739,678, which equals 1%.
- The contribution to the Rappahannock Juvenile Detention Facility decreased from \$180,561 to \$153,968, which equals (\$26,593), due to decrease in allocated usage and budget reductions.
- The contributions to other outside agencies have been held to the same funding amounts, or less, as FY2010-2011. However, funding for Fredericksburg Regional Transit (FRED) was reduced from \$132,093 to \$100,000 and \$8,000 in funding for Blumont Concert Series has been removed.
- No new outside agency contributions are included.
- The adopted budget also includes a transfer of \$392,093 to the rate stabilization fund. This is the equivalent to roughly one penny and one half (.015) on the real estate tax.
- An additional \$883,234 will be transferred to the Capital Projects Fund to assist with additional funding needed for the New High School Sports Stadium.
- The financial model was updated for use by the Board of Supervisors during its deliberation on the FY2011-2012 operating budget.

In conclusion, the FY2011-2012 adopted budget represents a series of choices and challenges which have been discussed above. Defining acceptable services that match conservative revenue assumptions and lowered State revenues is a significant challenge to preserve key services. None of these decisions were easy and none were made without recognizing the probable impact to each of the County's citizens, taxpayers, employees, services, and programs. I express my gratitude to all departments and agencies for stepping forward and showing great leadership and initiative in identifying reductions they could make while minimizing the impact to our citizens. I also express my gratitude to all employees to adapting to this new fiscal reality and their continued focus on customer service.

It is important to note that the County is continuing to work to maintain our customer service standards, to achieve County priorities and to meet citizen expectations. While this year's budget reflects the reality of declining revenues and increased obligations, we are focusing available resources on those obligations that directly serve and protect our citizens.

As is indicated by its excellent bond rating, the County is in a solid financial position and has the resources necessary for sound fiscal management. I believe that the adopted budget represents a conservative fiscal plan that will allow the County to maintain a budget that stays within the limits of available resources.

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

SINGLE FAMILY

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$2,130,986,300	10,845	\$196,495

Average Tax Bill CY10	\$971
Average Tax Bill CY11	\$982

MULTIPLE FAMILY

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$11,994,700	39	\$307,556

Average Tax Bill CY10	\$1,538
Average Tax Bill CY11	\$1,538

COMMERCIAL

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$209,080,900	423	\$494,281

Average Tax Bill CY10	\$2,446
Average Tax Bill CY11	\$2,471

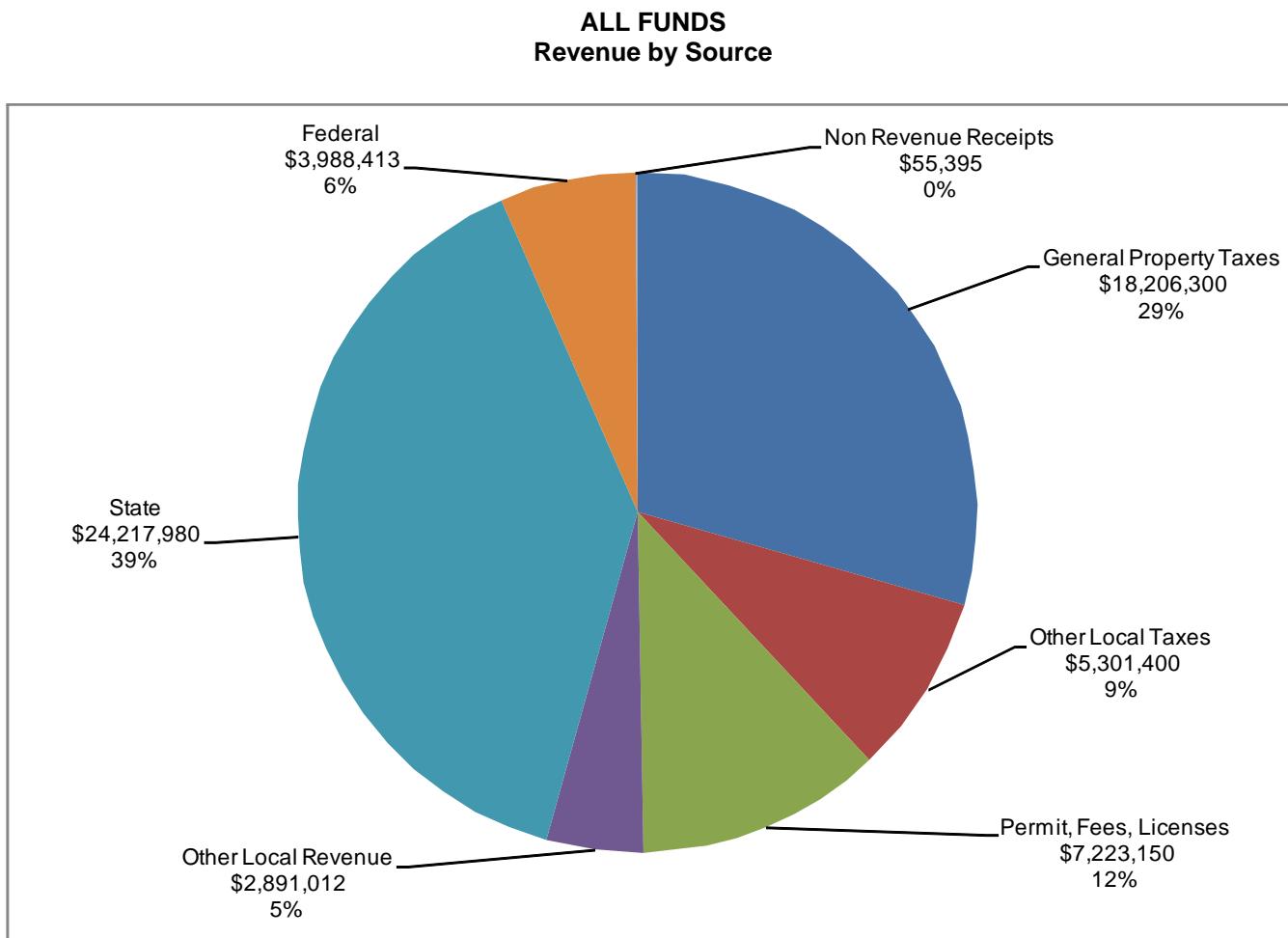
AGRICULTURAL

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$379,714,900	928	\$409,176

Average Tax Bill CY10	\$2,066
Average Tax Bill CY11	\$2,046

TOTAL REVENUES

The Fiscal Year 2011-2012 total revenues are shown below. Major sources include property tax, sales tax, utility tax and funds from the Commonwealth of Virginia. Overall, this budget represents a less than 1% reduction over FY2010-2011 budget.



REAL ESTATE

Real estate taxes are projected to increase by 6%, and constitute 38% of the County's General Fund revenues for FY2011-2012. The overall value of real property in the County (excluding public service corporations) totaled \$2.8 billion as of January 1, 2011. This budget is based on a real estate tax rate of \$.50 per \$100 of assessed value. There was no change in the tax rate from FY2010-2011.

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. They are projected to increase on average by 4% in FY2011-2012.

In calendar year 2011, the assessed value of personal property in the County totaled \$203 million. The Fiscal Year 2012 estimate of this revenue is based on an increasing value 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 remain steady in the current fiscal year based on regional figures for tangible business property values. It also assumes that the total overall number of registered vehicles will remain steady as a result of the economic conditions stabilizing in some areas.

LOCAL SALES TAX

This revenue source is projected to increase 3% in FY2011-2012 which is an increase of \$44,000 compared to the budget for FY2010-2011.

STATE REVENUES

In addition to state funded school revenues, discussed separately below, approximately 18% 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 \$2.3 million or 7% of anticipated revenues from general fund sources in the form of non-categorical aid. These revenues include Alcohol and Beverage Control profits, wine taxes, rolling stock, auto rental tax, mobile home titling tax and recordation taxes. The largest source is the state funded portion of the Personal Property Tax Relief Act (PPTRA). This category is projected to remain stable compared to FY2010-2011, however recordation taxes are continuing to decrease.
- **Categorical** – Categorical aid is primarily rendered in social services and criminal justice services aid categories. The anticipated amount of this aid is \$1.8 million or 6% of revenue from general fund 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 \$1.6 million or 5% of general fund revenues. These shared expenses are directed mostly to personnel costs for the Constitutional offices to include; Commonwealth's Attorney, Sheriff, Treasurer, Commissioner of Revenue, Registrar and Electoral Board, Medical Examiner and Clerk of Circuit Court. This amount is expected to decrease based on reduction in aid to localities by an additional 5%.

SCHOOL FUNDS

State Revenues – State revenues will provide \$18.4 million or 56% of the \$32.9 million Fiscal Year 2011-2012 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 2011-2012 estimated amount of sales tax revenues is \$3.7 million which represents a 8% increase over FY2010-2011. This is a direct result of the economy.
- **Standards of Quality Funds (SOQ)** – 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. King George's Composite Index is 38.75 percent. The State provides the remaining 61.25 percent of the estimated SOQ costs. 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.

Federal Revenues - Federal revenues will provide \$1.4 million or 4% of the \$32.9 million FY2011-2012 School operating budget. This represents a 19% decrease over FY2010-2011. This is mainly due stimulus funds which will not be received in FY2011-2012.

- **American Recovery and Reinvestment Act (ARRA).** In an effort to stimulate the economy and improve education in the United States, the President has made specific stimulus funds available through September 2011 for Schools. These ARRA funds have been appropriated in a separate fund for tracking/reporting purposes and have specific spending restrictions.

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 \$250,000 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 \$11.7 million for school operations and \$4.2 million 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 \$1.3 million, which is basically no changed over FY2010-2011 budget.

OTHER FUNDS

Recreation Activity Fund – These revenues are estimated at \$333,727, which reflects a 5% increase over the FY2010-2011 budget. This is based on 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 FY2011-2012.

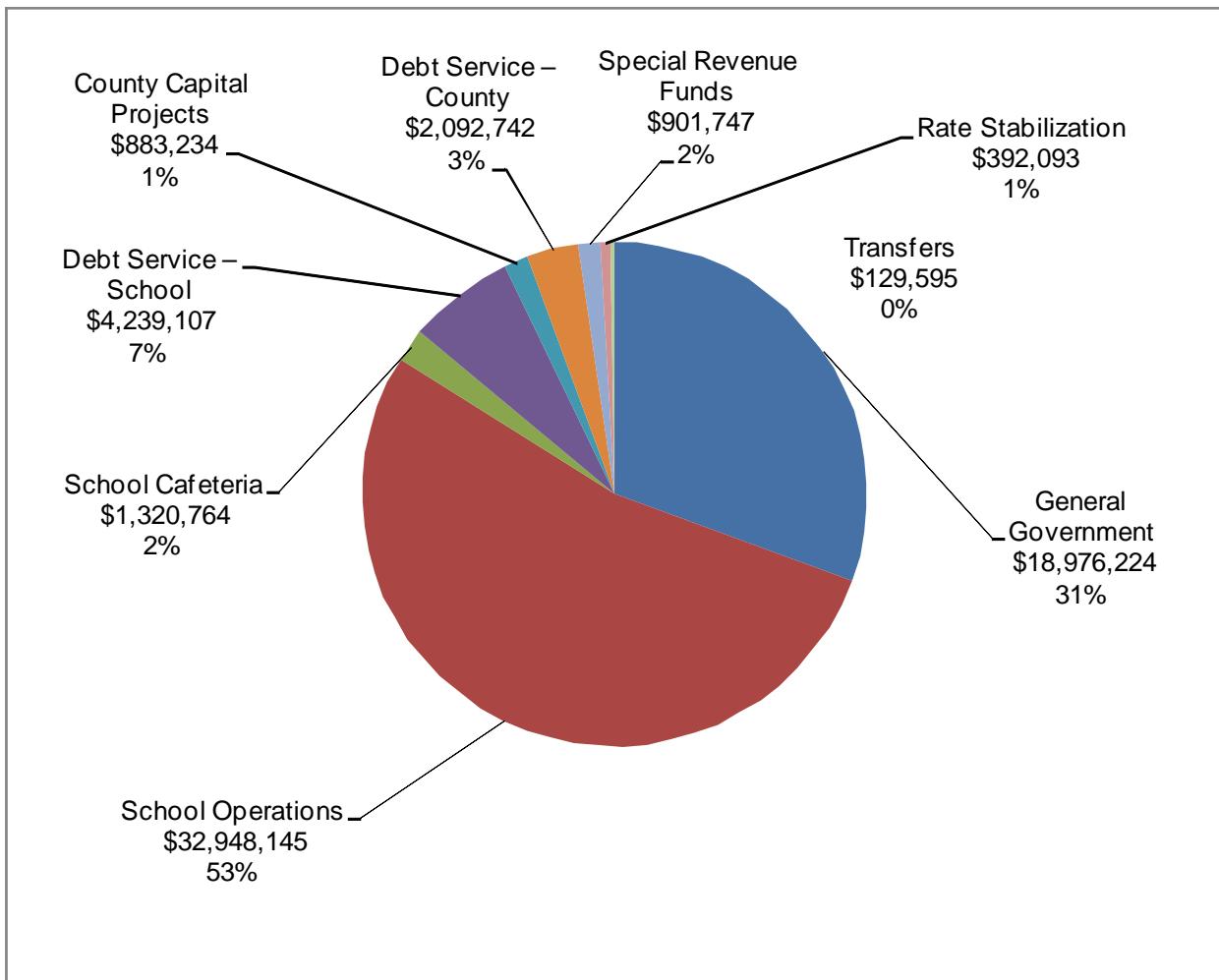
Law Enforcement Fund – This fund reflects asset seizures related to drug arrests and remains steady at approximately \$24,000 each year. These funds do not expire, and accordingly carry a fund balance from year to year.

TOTAL EXPENDITURES

Fiscal Year 2011-2012 budget totals \$61.8 million including \$34 million for School and School Cafeteria expenditures and \$27.8 million for all other operations. This represents a decrease of less than 1% from adopted FY2010-2011 budget. The chart below outlines the major expenditure categories:

Major Expenditure Category	FY2011/2012 Annual Budget	Growth (Decline) FY12 vs. FY 11
General Government	\$ 18,976,224	\$ 725,860
School Operations	\$ 32,948,145	\$ (1,051,856)
School Cafeteria	\$ 1,320,764	\$ 4,268
Debt Service – School	\$ 4,239,107	\$ (225,589)
County Capital Projects	\$ 883,234	\$ 40,971
Debt Service – County	\$ 2,092,742	\$ 10,788
Special Revenue Funds	\$ 901,747	\$ 9,226
Rate Stabilization	\$ 392,093	\$ 392,093
Transfers	\$ 129,595	\$ (75,113)
Total	\$ 61,883,651	\$ (169,353)

The \$18.9 million for General Government Operations does not include the County's \$11 million transfer to Schools. The above table reflects a (\$1,273,177) decrease for school operations including cafeteria and debt. General Government expenditures increased \$725,860. This increase is mainly due to additional staff added to Fire and Emergency Services and increase in Comprehensive Services.



GENERAL GOVERNMENT

EMPLOYEE COMPENSATION

The FY2011-2012 adopted budget includes a pay for performance increase of 2% effective January 2012 for all permanent employees. This 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 a 7.5% increase 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 FY2011-2012 includes three new full time positions in the department of Fire and Emergency Services. One position will be reallocated from part-time to full time in Animal Control department.

OVERALL GOVERNMENT SPENDING

Due to the economy and decrease in revenues, County Administration implemented a spending freeze on discretionary items during FY2010-2011 and will continue until the economy begins to recover. In addition a majority of the FY2011-2012 budget requests reflect actual historical spending and non-discretionary needs only. Travel remains restricted and mainly for required certifications, continuing education and necessary training.

GENERAL GOVERNMENT ADMINISTRATION

The General Government Administration as a whole increased 2% or \$60,110. This increase is mainly due the Electoral Board having to budget for local, state and presidential elections, Finance Department increase in auditing costs and Commissioner of Revenue projecting an increase in assessments of personal property.

JUDICIAL ADMINISTRATION

The Judicial Administration as a whole decreased 2% or \$17,000. This decrease is mainly due to decreases in Judges' secretarial costs. We are now only paying a portion of part time secretary.

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 23% or \$455,000 due to hiring three additional personnel with related costs to address the needs of a specific area of the County.

Sheriff: The Sheriff's budget increased 4% or \$135,000 due to four replacement vehicles and a new vehicle for a new deputy position which was reallocated.

Animal Control: This budget increased by 34% or \$65,000. This is the result of a reallocating a part time position into a full time position and increased cost to operate. In addition they are extending their hours of operation which results in additional man hours.

PUBLIC WORKS

Public Works, as a whole, increased 14% or \$140,000. The majority is from General Properties. Operating costs increased based on two new facilities (Sheriff's office and Auto Auction) which are planned to be completed in FY2011-2012. Increase in fuel and utilities and purchase of new lawn mowers are also included.

COMMUNITY DEVELOPMENT

This budget as a whole decreased by 2% or \$18,000. Decreases are reflective of reduction in costs in Economic Development for special projects which were budgeted in FY2010-2011.

HEALTH AND SOCIAL SERVICES

Overall this budget decreased by 3% or \$135,000. Comprehensive Services Act budget reflects an increase of 14% or \$200,000 as it is an estimate and the number of cases and costs increases each year. Social Services decreased by 13% or \$335,000 based on required reduction in purchased services and administrative costs.

DEBT SERVICE

The total Debt Service budget totals \$6.3 million, which reflects a decrease of 3% or \$215,000 over the prior fiscal year total. The County refunded debt in December 2010 and Rappahannock Juvenile Detention Center refinanced debt during last fiscal year.

SCHOOLS

The combined County contribution to the King George County Public Schools totals \$15.9 million. This represents an decrease of 15% compared to the prior year. The amount of State funding was increased by roughly \$1.4 million as well as an decrease in health costs for school employees. This amount includes \$4.2 million 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 now maintains an A1, A+ and AA bond rating with the three rating agencies.

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 2011-2012 budget includes funding in the amount of \$883,000 for capital projects. This represents a 5% increase which is attributable to additional revenues from the landfill and a reduction in debt costs. Funding for capital projects and debt service derive from the landfill revenues. The majority of those revenues will be utilized for debt service therefore; the current budget reflects the remaining balance.

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

ENCUMBRANCES

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

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, 2010. 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 is the County's sixth year as a recipient.

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.

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.

Respectfully,

A. Travis Quesenberry

A. Travis Quesenberry
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. The current budget has been appropriated at 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 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 2011-2012
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 King George County Wireless Authority was created to enhance citizens' and businesses ability to enjoy high speed internet access while experiencing a high median family income (\$66,800) for the region.

The County currently enjoys "A1 / AA / A+" ratings from Moody's, Standard & Poor's, and Fitch, respectively. Standard & Poor's upgraded their rating in June of 2009. The fiscal health of King George County has a direct relationship on the level of services provided to residents. Projected revenues are indicative of the current U.S. economy which 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.

Recent U.S. Census estimates place King George County as the third fastest growing locality in the Virginia. According to the 2010 Census, since 2000 the County's population grew by 40.36% to 23,584 indicating that there is a strong interest from individuals to 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. The first phase of the new King George Gateway Shopping Center is nearing completion with the recent opening of the county's first Walmart Supercenter. Additional retail services include an Autozone, Community Bank of Tri-County (the first Virginia branch of this Maryland-based bank), and other retail and food establishments. Agriculture remains important in the County's economy. As of the last assessment there were 196 agricultural parcels containing greater than 100 acres.

The County has an active Economic Development Authority (EDA) which has developed an industrial park and is aggressively marketing the County. 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.

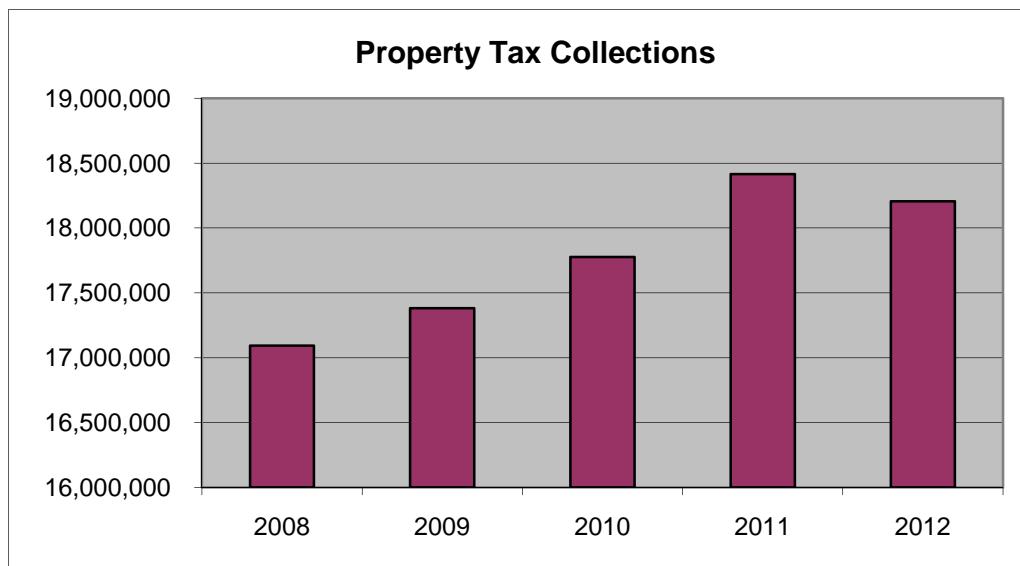
The University of Mary Washington-Dahlgren Campus is scheduled to open January 2012. This facility, the University's third campus will work in conjunction with engineering schools in Virginia such as; Old Dominion University, Virginia Polytechnical Institute, Virginia Commonwealth University, University of Virginia and George Mason University, to offer associate, bachelor and doctorate degrees in science, technology, engineering, and mathematics. This first phase of development will consist of a 50,000 sq. ft. facility that will house 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 or decline in property taxes collected during the prior five fiscal years.



Total property tax collections have increased from \$17.1 million in fiscal year ending 2008 to an estimated \$18.2 million budgeted for fiscal year 2011-2012.

Local Revenues

The Fiscal Year 2011-2012 General Fund revenue budget is estimated at \$31.8 million of which, local revenues total \$25.2 million; state and federal revenues along with non-revenue receipts total \$6.6 million. 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	2009-10 Actual	2010-11 Amended Budget	2011-12 Adopted Budget
Real Estate Tax	\$13,597,053	\$13,039,948	\$13,899,932
% of Total Local	53.84%	46.16%	55.09%
Personal Property Tax	3,705,119	3,988,428	3,799,300
% of Total Local	14.67%	14.12%	15.06%
Local Sales Tax	1,323,482	1,300,000	1,344,000
% of Total Local	5.24%	4.60%	5.33%
Business License Tax	1,474,826	1,100,000	1,450,000
% of Total Local	5.84%	3.89%	5.75%
Other Local Revenues	5,152,325	8,820,449	4,737,934
% of Total Local	20.40%	31.22%	18.78%
Total Local Revenues	\$25,252,805	\$28,248,825	\$25,231,166
% of Total Local	100%	100%	100%

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2011-2012 budget.

A. Real Estate

The County's rate to tax homes, land and mobile homes is \$0.50 per \$100 of assessed value. Real estate taxes are estimated to constitute 55% of local revenues for the upcoming fiscal year. The chart below denotes assessed values for the most recent five years.

Year	Assessed Value
2008	\$2,700,726,839
2009	\$2,715,213,228
2010	\$2,494,565,066
2011	\$2,759,721,239
2012	\$2,832,772,926

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 \$191 million in 2008 to \$203 million budget for 2012, which represents a 4.2% increase. The chart below denotes assessed values for the most recent five years.

Year	Assessed Value
2008	\$191,376,524
2009	\$185,695,148
2010	\$200,228,341
2011	\$195,193,331
2012	\$203,842,138

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 5.3% of local revenues in Fiscal Year 2011-2012.

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 2011-2012 budget reflects estimated collections of \$768,000 which accounts for approximately 3% 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 2011-2012 budget reflects estimated collections of \$1.4 million, which accounts for approximately 5.75% 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 2011-2012 revenues for selected sources.

Description	Estimated Revenue
Licenses, Permits and Fees	\$433,150
Motor Vehicle Licenses	\$500,760
Use of Money & Property	\$209,050
Recovered Costs	\$225,000
Consumer Utility Tax	\$240,000

State and Federal Revenues

The Fiscal Year 2010-2011 budget includes State and Federal revenues in the amount of \$6.5 million which accounts for 19% of total General Fund revenues. State and Federal revenues are divided into three major categories:

Revenue Category	2009-10 Actual	2010-11 Amended	2011-12 Adopted
Non-categorical Aid	\$ 2,315,225	\$ 2,281,358	\$ 2,278,868
Other Categorical Aid	1,618,692	1,595,878	1,618,368
Categorical Aid	2,819,565	3,144,671	2,713,408
Totals	\$ 6,751,313	\$ 7,021,907	\$ 6,610,644

School Funds

For Fiscal Year 2011-2012, Schools will receive \$130,000 from recovered costs and miscellaneous revenue, \$11.7 million from the County, \$18.4 million from the Commonwealth of Virginia and \$1.4 million 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 composite index is applied to various revenue accounts to ensure an equitable distribution of state funds to all school districts. For Fiscal Year 2011-2012, the Commonwealth will provide SOQ funding totaling \$18.4 million (61.25%) and the County must provide \$9.2 million (38.75%). State SOQ funding includes the following sources:

SOQ Revenue Description	Level of State Funding
Basic Aid	\$11,055,670
Textbooks	\$103,099
Sales Tax	\$3,691,776
Vocational Education	\$124,552
Gifted Education	\$114,384
Remedial Education	\$170,306
Special Education	\$1,176,888
VRS Retirement	\$559,213
Social Security	\$617,676
Other	<u>\$827,104</u>
Total State SOQ Funding	<u>\$18,440,992</u>

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2011-2012 revenues estimated at \$1,320,764. This represents only \$4,268 more than prior fiscal year.

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. As of Fiscal Year 2010-2011 the County began receiving revenues from a newly constructed power plant. Total revenues from the landfill are estimated at \$6.8 million, of which, \$6.3 million 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 2011-2012 budget is \$335,727 which is roughly \$14,000 more than prior fiscal year.

FINANCIAL MANAGEMENT TOOLS AND LONG RANGE PLANNING DOCUMENTS

The Board of Supervisors adopted a strategic plan during the Fiscal Year 2010-2011 budget process. This is stated in the County Administrator's budget transmittal letter.

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

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.

The preparation of the Fiscal Year 2011-2012 budget continues to use the redesigned excel forms and linked spreadsheets. The Board is able to run various financial scenarios with rates and budget adjustments and receive real time results. This format makes budget preparation and analysis more efficient.

Monthly Financial Projections

This spreadsheet is a tool used to see a snap shot of all revenues and expenditures that have occurred on a monthly basis. It is also used to project year end results. Administration uses this model to determine what adjustments need to be made during the year to ensure the year ends with a positive balance. The projections are presented to the Board of Supervisors on a monthly basis, highlighting significant transactions, etc.

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 ten year period. This Plan allows short term planning, one to five years, and the effect of these decisions in the long term.

Financial Policies

We are currently in the process of updating the County's financial policies for GASB 54. These are guidelines used to assist with day to day planning and transactions. During the budget preparation the Board approved funding a revenue stabilization fund as part of the adopted budget. The policies have been updated to include this. The remainder policies are still under review.

COUNTY OF KING GEORGE
ESTIMATED FUND BALANCES

<u>General Fund:</u>	As of June 30, 2010 (Audited)	As of June 30, 2011 (Unaudited)	As of June 30, 2012 (Projected)
Beginning Fund Balance	23,471,958	26,753,975	28,247,835
Revenues	39,075,595	35,222,855	31,841,809
Expenditures	<u>(35,793,578)</u>	<u>(33,728,995)</u>	<u>(31,841,809)</u>
Ending Fund Balance	26,753,975	28,247,835	28,247,835

Schools

Beginning Fund Balance	2,000	2,000	2,000
Revenues	32,527,991	34,232,644	32,948,145
Expenditures	<u>(32,527,991)</u>	<u>(34,232,644)</u>	<u>(32,948,145)</u>
Ending Fund Balance	2,000	2,000	2,000

School Cafeteria

Beginning Fund Balance	66,853	101,126	115,200
Revenues	1,175,966	1,179,293	1,320,764
Expenditures	<u>(1,141,693)</u>	<u>(1,165,219)</u>	<u>(1,320,764)</u>
Ending Fund Balance	101,126	115,200	115,200

Capital Fund

Beginning Fund Balance	40,879,279	34,876,942	27,551,301
Revenues	7,518,708	6,424,507	7,204,168
Expenditures	<u>(13,521,045)</u>	<u>(13,750,148)</u>	<u>(21,600,926)</u>
Ending Fund Balance	34,876,942	27,551,301	13,154,543

Note: The estimated fund balance for the Capital Fund decreased by more than 10% due to bond proceeds being spent on capital projects

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

	Actual June 30, 2011	*Policy
Debt as a percentage of Assessed Value	2.19%	2.5%
Debt per Capita	\$3,156	\$2,000
Debt Service as a percentage of General Government Expenditures	16%	10%
General Fund Balance as a percentage of General Government Expenditures	49%	20%

* Note: We are currently working with the County's Financial Advisor to update financial policies. The debt ratio is one of the items that will be revisited to ensure it is more in line with current standards and best practices.

Outstanding Debt

As of June 30, 2010, outstanding bonded debt totaled \$72,923,993. Total long-term County obligations equaled \$74,437,115.

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

	2007	2008	2009	2010	2011
General Obligation Bonds	48,705,557	56,502,653	61,182,640	75,886,480	72,923,993
Capital Leases	7,500,000	7,730,141	153,427	76,713	0
Compensated Absences	498,877	561,202	568,361	576,497	650,200
Premium on bonds payable	444,067	429,265	749,220	898,779	862,922
	57,148,5001	65,223,261	62,653,648	77,438,469	74,437,115

Debt Service to Maturity

Governmental Funds						
Year Ended June 30,	General Obligation Bonds		Literary Loans		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 2,466,288	\$ 3,312,362	\$ 250,000	\$ 67,500		\$ 41,366
2012	\$ 2,698,585	\$ 3,197,681	\$ 250,000	\$ 60,000		\$ 41,366
2013	\$ 2,778,220	\$ 3,082,534	\$ 250,000	\$ 52,500	\$ 740,000	\$ 41,366
2014	\$ 2,540,303	\$ 2,970,953	\$ 250,000	\$ 45,000		
2015	\$ 2,603,919	\$ 2,872,034	\$ 250,000	\$ 37,500		
2016	\$ 2,662,300	\$ 2,763,383	\$ 250,000	\$ 30,000		
2017	\$ 2,359,036	\$ 2,650,949	\$ 250,000	\$ 22,500		
2018	\$ 2,427,906	\$ 2,541,113	\$ 250,000	\$ 15,000		
2019	\$ 2,499,634	\$ 2,429,483	\$ 250,000	\$ 7,500		
2020	\$ 2,571,900	\$ 2,317,355				
2021	\$ 2,654,728	\$ 2,189,440				
2022	\$ 2,742,566	\$ 2,054,415				
2023	\$ 2,839,140	\$ 1,916,121				
2024	\$ 2,943,029	\$ 1,775,411				
<u>2025 and beyond</u>	<u>\$ 33,476,678</u>	<u>\$ 9,978,370</u>				
TOTAL	\$ 70,264,232	\$ 46,051,604	\$ 2,250,000	\$ 337,500	\$ 740,000	\$ 124,098

Fiscal Year Changes

A refunding was done in July 2010.

Future General Obligation Debt

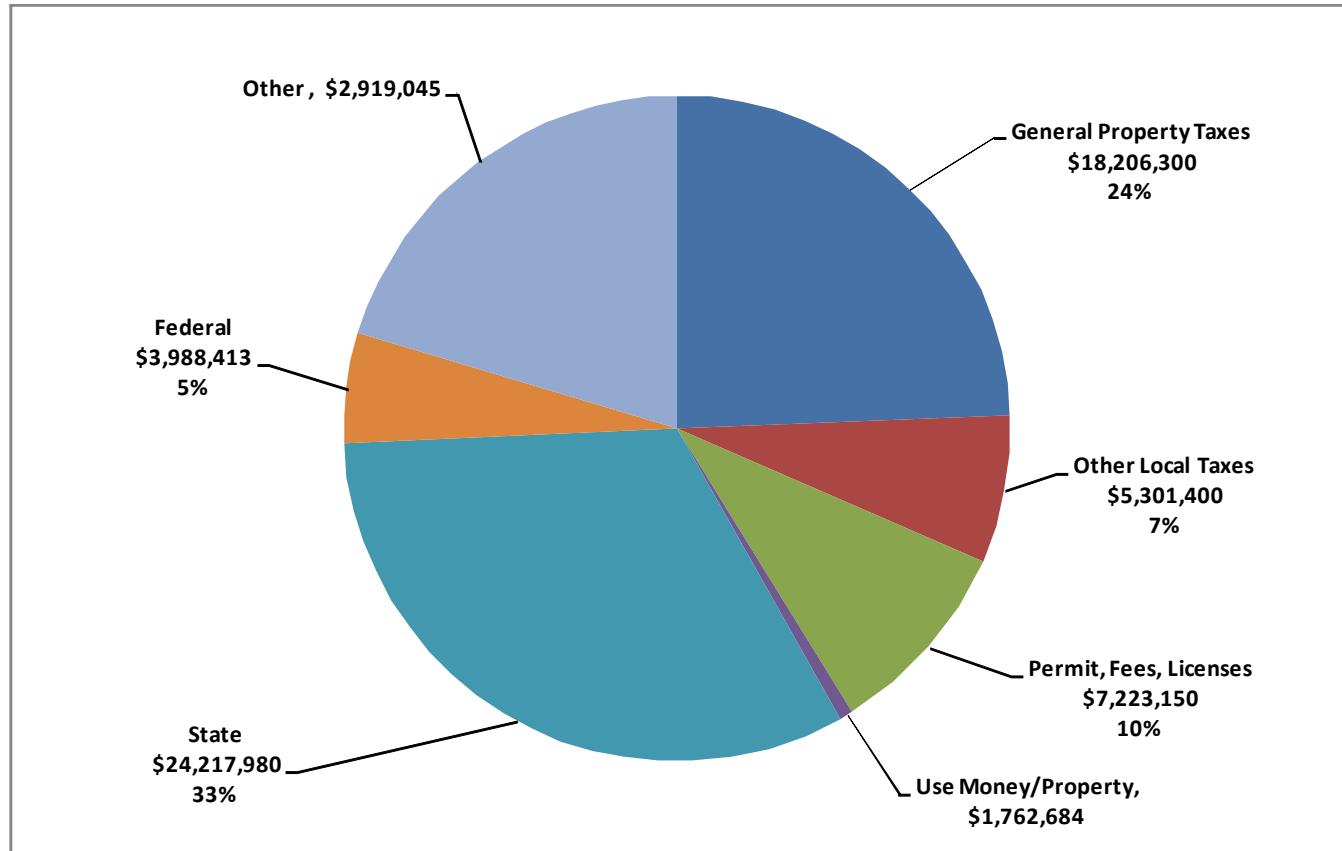
In Fiscal Year 2012, there are no plans to issue debt. However there may be additional opportunities to incur savings due to additional refunding based on the economy i.e. lower rates.

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Total Revenue - All Funds

Revenues Function/Program	FY 2009-10 Actual Revenues	FY 2010-11 Adopted Budget	FY 2010-11 Amended Revenues	FY 2011-12 Adopted Budget	Growth %
Revenues from Local Sources					
General Property Taxes	\$ 17,776,622	\$ 17,453,212	\$ 17,453,212	\$ 18,206,300	4%
Other Local Taxes	5,339,176	4,899,710	4,899,710	5,301,400	8%
Licenses, Permits and Fees	7,424,894	7,341,300	7,341,300	7,223,150	-2%
Fines and Forfeitures	256,323	244,000	244,000	292,000	20%
Use of Money and Property	793,244	824,050	824,050	469,050	-43%
Charges for Services	1,633,452	1,687,900	1,773,353	1,655,962	-2%
Recovered Costs	344,402	267,900	400,372	305,000	14%
Miscellaneous	338,128	140,000	188,062	169,000	21%
Total Local Sources	33,906,241	32,858,072	33,124,059	33,621,862	2%
Revenues from the Commonwealth					
Non-categorical Aid	2,315,225	2,281,358	2,281,358	2,278,868	0%
Shared Expenses	1,618,692	1,595,878	1,595,878	1,618,368	1%
Categorical Aid	19,909,671	18,847,807	19,367,332	20,320,744	8%
Total State Funds	23,843,589	22,725,043	23,244,568	24,217,980	7%
Revenues from the Federal					
Categorical Aid	5,724,236	3,635,557	5,088,964	3,988,413	10%
Total Federal Funds	5,724,236	3,635,557	5,088,964	3,988,413	10%
Net Revenues	63,474,066	59,218,672	61,457,591	61,828,255	4%
Non-Revenue Receipts					
Reserve Balance	-	2,802,803	3,891,113	7,200	-100%
Other Source	5,630	31,530	31,530	48,195	53%
General Fund Transfers	10,633,542	15,114,013	15,863,469	12,725,077	-16%
Total Miscellaneous	10,639,172	17,948,346	19,786,112	12,780,472	-29%
Total Revenues	74,113,238	77,167,018	81,243,703	74,608,727	-3%

**COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Estimated Revenues - All Funds**

General Property Taxes	\$ 18,206,300	24%
Other Local Taxes	\$ 5,301,400	7%
Permit, Fees, Licenses	\$ 7,223,150	10%
Use Money/Property	\$ 469,050	1%
State	\$ 24,217,980	32%
Federal	\$ 3,988,413	5%
Other Revenues	\$ 15,202,434	20%
Total	\$ 74,608,727	100%



COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Total Expenditures - All Funds

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Diff Adopt
General Operating Fund:					
General Government Administration	\$ 2,378,156	\$ 2,421,747	\$ 2,425,493	\$ 2,481,857	2%
Judicial Administration	\$ 1,087,706	\$ 1,055,040	\$ 1,083,264	\$ 1,037,627	-2%
Public Safety	\$ 7,206,907	\$ 7,323,288	\$ 7,628,296	\$ 7,984,107	9%
Public Works	\$ 1,132,583	\$ 1,252,461	\$ 1,269,261	\$ 1,406,148	12%
Health and Social Services	\$ 4,306,113	\$ 4,274,683	\$ 4,709,683	\$ 4,139,758	-3%
Parks and Recreation, Culture	\$ 339,480	\$ 334,054	\$ 335,254	\$ 369,482	11%
Community Development	\$ 826,665	\$ 857,085	\$ 852,085	\$ 853,329	0%
Economic Development	\$ 128,709	\$ 161,549	\$ 162,649	\$ 147,052	-9%
County In & Out	\$ 11,045	\$ 63,500	\$ 138,500	\$ 30,000	-53%
Miscellaneous	\$ 600	\$ -	\$ 500	\$ 10,000	100%
Contributions to Agencies	\$ 446,279	\$ 426,957	\$ 431,957	\$ 386,862	-9%
Reimbursements and Recoveries	\$ 23,172	\$ 30,000	\$ 36,700	\$ 30,000	0%
Contingency	\$ -	\$ 50,000	\$ -	\$ 100,000	100%
Other Funds					
Schools	\$ 32,527,992	\$ 34,000,001	\$ 35,152,257	\$ 32,948,145	-3%
School Cafeteria	\$ 1,141,693	\$ 1,316,496	\$ 1,316,496	\$ 1,320,764	0%
Capital Improvement	\$ 6,933,328	\$ 842,263	\$ 2,092,263	\$ 883,234	5%
Debt Service	\$ 6,846,382	\$ 6,546,651	\$ 6,546,651	\$ 6,331,849	-3%
Recreation Activity	\$ 328,030	\$ 321,239	\$ 421,135	\$ 335,726	5%
Law Enforcement Projects	\$ 577	\$ 22,200	\$ 24,000	\$ 24,000	8%
Smoot Library	\$ 469,763	\$ 502,102	\$ 502,102	\$ 495,041	-1%
Wireless Authority	\$ 74,620	\$ 46,980	\$ 46,980	\$ 46,980	0%
Rate Stabilization	\$ -	\$ -	\$ -	\$ 392,093	100%
Net Expenditures	66,209,800	61,848,296	65,175,526	61,754,056	0%
Transfers to Service Authority	364,708	204,708	204,708	129,595	-37%
Total Expenditures	\$ 66,574,508	\$ 62,053,004	\$ 65,380,234	\$ 61,883,651	-0.3%

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
General Fund Revenues

Revenues Function/Program	FY 2009-10 Actual Revenues	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	Growth %
Local Revenues					
General Property Taxes	\$ 17,776,622	\$ 17,453,212	\$ 17,453,212	\$ 18,206,300	4%
Other Local Taxes	\$ 5,339,176	\$ 4,899,710	\$ 4,899,710	\$ 5,301,400	8%
Licenses, Permits and Fees	\$ 471,199	\$ 401,300	\$ 401,300	\$ 433,150	8%
Fines and Forfeitures	\$ 256,323	\$ 244,000	\$ 244,000	\$ 292,000	20%
Use of Money and Property	\$ 336,878	\$ 459,050	\$ 459,050	\$ 209,050	-54%
Charges for Services	\$ 623,273	\$ 558,561	\$ 558,561	\$ 442,871	-21%
Recovered Costs	\$ 236,112	\$ 227,900	\$ 231,650	\$ 225,000	-1%
Miscellaneous	\$ 207,592	\$ 80,000	\$ 87,200	\$ 73,200	-9%
Total Local Sources	25,247,175	24,323,733	24,334,683	25,182,971	4%
State Revenues					
Non-categorical Aid	2,313,056	2,281,358	2,281,358	2,278,868	0%
Shared Expenses	1,618,692	1,595,878	1,595,878	1,618,368	1%
Categorical Aid	1,755,506	1,683,376	1,998,150	1,771,414	5%
Total State Funds	5,687,254	5,560,612	5,875,386	5,668,650	2%
Federal Revenues					
Categorical Aid	1,064,059	986,522	1,146,522	941,993	-5%
Total Federal Funds	1,064,059	986,522	1,146,522	941,993	-5%
Non-Revenue Receipts					
Reserve Balance	-	-	-	-	N/A
Other Source	5,630	31,530	31,530	48,195	53%
Encumbrances/Carryovers	-	-	-	-	N/A
Prior Years Fund Balance	-	2,795,603	3,882,612	-	N/A
Transfers	-	-	-	-	N/A
Total Miscellaneous	5,630	2,827,133	3,914,142	48,195	-98%
Total General Fund Revenues	\$ 32,004,119	\$ 33,698,000	\$ 35,270,733	\$ 31,841,809	-6%

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
General Fund Expenditures

Department	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12	%
	Actual Expenditures	Adopted Budget	Amended Budget	Adopted Budget	
General Operating Fund:					
General Government Administration	\$ 2,378,156	\$ 2,421,747	\$ 2,425,493	\$ 2,481,857	2%
Judicial Administration	1,087,706	1,055,040	1,083,264	1,037,627	-2%
Public Safety	7,206,907	7,323,288	7,628,296	7,984,107	9%
Public Works	1,132,583	1,252,461	1,269,261	1,406,148	12%
Health and Social Services	4,306,113	4,274,683	4,709,683	4,139,758	-3%
Parks and Recreation, Culture	339,480	334,054	335,254	369,482	11%
Community Development	826,665	857,085	852,085	853,329	0%
Economic Development	128,709	161,549	162,649	147,052	-9%
County In & Out	11,045	63,500	138,500	30,000	-53%
Miscellaneous	600	-	500	10,000	100%
Contributions to Agencies	446,279	426,957	431,957	386,862	-9%
Reimbursements and Recoveries	23,172	30,000	36,700	30,000	0%
Contingency	-	50,000	-	100,000	100%
Transfers To:					
Recreation Activity	-	-	-	-	0%
Schools Operating	10,282,962	14,718,089	14,217,545	11,720,732	-20%
Capital Projects	-	-	1,250,000	214,168	0%
Wireless Authority	48,600	46,980	46,980	46,980	100%
Debt Service	258,662	333,622	333,622	140,510	-58%
Library	302,180	348,944	348,944	351,103	1%
Cafeteria	-	-	-	-	0%
KGCSA	-	-	-	-	0%
Rate Stabilization Fund	-	-	-	392,093	100%
Total General Fund Expenditures	\$ 28,779,819	\$ 33,697,999	\$ 35,270,733	\$ 31,841,809	-6%

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
School Revenues and Expenditures

Category	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12	% Growth	
	Actual	Adopted Budget	Amended Budget	Proposed Budget		
School Operations						
Revenues:						
Use of Money or Property	\$ 11,552	\$ 10,000	\$ 10,000	\$ 25,000	150%	
Charges for Services	31,531	26,000	28,858	95,000	265%	
Recovered Cost	108,290	40,000	168,722	80,000	100%	
Miscellaneous	34,145	20,000	43,062	50,000	150%	
Revenues from the Commonwealth	17,917,935	17,046,877	17,251,628	18,440,992	8%	
Revenues from the Federal	1,570,403	1,670,707	2,272,412	1,360,349	-19%	
Local Transfer	10,282,762	14,718,089	14,217,545	11,720,733	-20%	
Other Source	-	-	-	-	N/A	
ARRA Stimulus Funds	2,571,373	468,328	1,160,030	1,176,071	151%	
Total Revenues	32,527,991	34,000,001	35,152,257	32,948,145	-6%	
Expenditures:						
Instruction	\$ 22,101,748	\$ 23,281,758	\$ 23,077,130	\$ 22,495,161	-3%	
Administration	710,966	719,283	719,283	720,872	0%	
Transportation	2,459,999	2,537,942	2,489,483	2,210,117	-13%	
Maintenance	3,194,825	3,431,867	3,468,840	3,383,215	-1%	
Facilities	101,028	181,766	182,754	103,060	-43%	
Debt Service	144,349	144,349	144,349	144,349	0%	
Technology	1,243,704	1,564,001	1,767,511	1,354,951	-13%	
Grant Funds	-	1,670,707	2,142,877	1,360,349	-19%	
ARRA Stimulus Funds	2,571,373	468,328	1,160,030	1,176,071	151%	
Total Expenditures	32,527,992	34,000,001	35,152,257	32,948,145	-3%	
School Cafeteria						
Revenues						
Food Service	\$ 623,091	\$ 782,100	\$ 782,100	\$ 782,364	0%	
Miscellaneous	41,539	5,000	5,000	9,000	80%	
Revenues from the Commonwealth	17,936	19,396	19,396	19,400	0%	
Revenues from the Federal	493,401	510,000	510,000	510,000	0%	
Total Revenues	1,175,967	1,316,496	1,316,496	1,320,764	0%	
Expenditures:						
Food Services	\$ 1,141,693	\$ 1,316,496	\$ 1,316,496	\$ 1,320,764	0.3%	
Total Expenditures	\$ 1,141,693	\$ 1,316,496	\$ 1,316,496	\$ 1,320,764	0.3%	

**COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Recreation Activity Fund**

Category	FY 2009-10	FY 2010-11	FY 2010-11	FY 2011-12	%
	Actual	Adopted Budget	Amended Budget	Adopted Budget	
<u>Revenues:</u>					
Fees	\$ 355,557	\$ 321,239	\$ 403,834	\$ 335,727	5%
Use of Money/Property	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers	-	-	-	-	0%
Reserve Balance	-	-	-	-	0%
Total Revenues	\$ 355,557	\$ 321,239	\$ 403,834	\$ 335,727	5%
<u>Expenditures:</u>					
Personnel	\$ 212,936	\$ 203,659	\$ 203,659	\$ 217,713	7%
Operating	115,094	117,580	217,476	118,013	0%
Capital	-	-	-	-	0%
Total Expenditures	\$ 328,030	\$ 321,239	\$ 421,135	\$ 335,726	5%

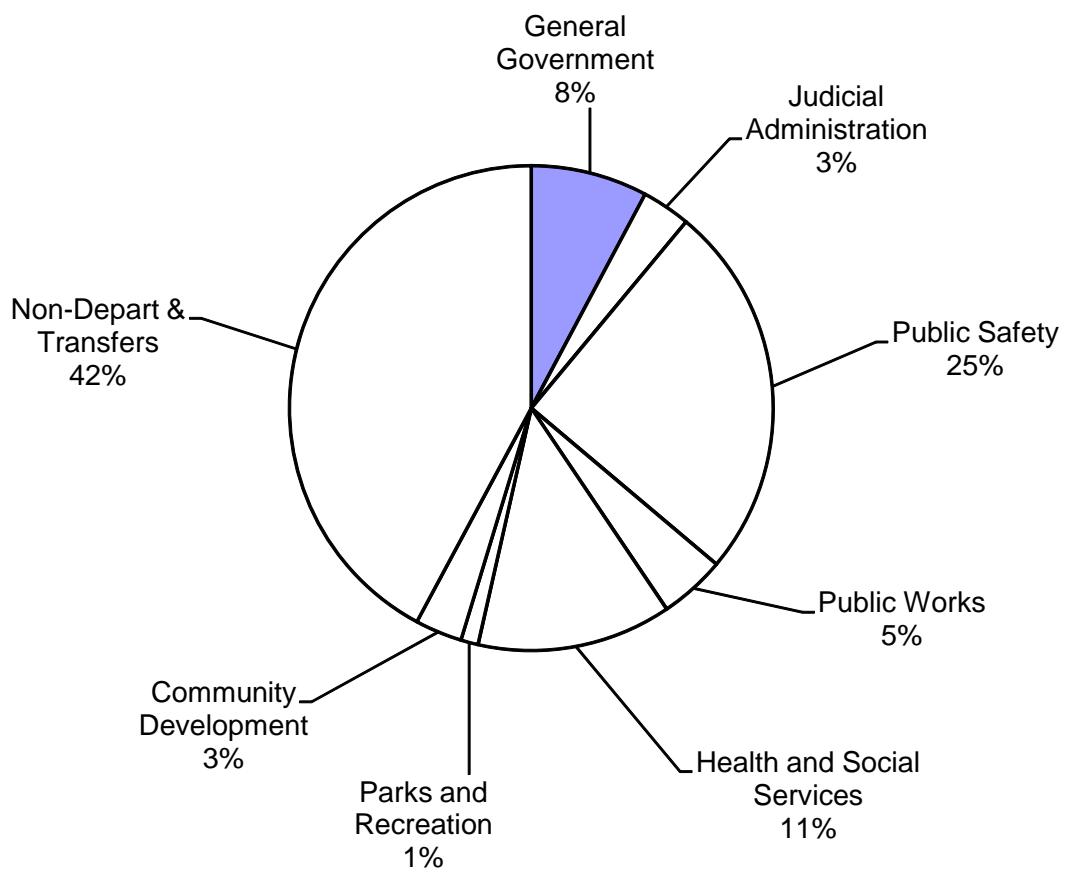
COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Wireless Authority Fund

Category	FY 2009-10 Actual	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Revenues:					
Use of Money	\$ 564	\$ -	\$ -	\$ -	0%
Transfer from General Fund	\$ 48,600	\$ 46,980	\$ 46,980	\$ 46,980	0%
Total Revenues	\$ 49,164	\$ 46,980	\$ 46,980	\$ 46,980	0%
Expenditures:					
Operating	\$ 33,254	\$ 46,980	\$ 46,980	\$ 46,980	0%
Debt Service	\$ 41,366	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 74,620	\$ 46,980	\$ 46,980	\$ 46,980	0%

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
General Government Administration

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Board of Supervisors	\$ 63,008	\$ 62,595	\$ 67,595	\$ 67,643	8%
County Administrator	381,612	384,805	387,170	394,783	3%
County Attorney	59,287	100,642	100,642	100,809	0%
Human Resources	23,991	28,619	21,254	27,619	-3%
Commissioner of Revenue	363,176	376,870	376,870	388,138	3%
Reassessment	72,509	-	-	-	0%
Treasurer	312,481	304,683	304,683	302,695	-1%
Department of Finance	710,193	771,872	782,318	797,887	3%
Information Technology	251,530	242,301	235,601	231,222	-5%
Electoral Board	35,710	33,543	33,543	52,283	56%
Registrar	104,659	115,817	115,817	118,778	3%
Total General Government	\$ 2,378,156	\$ 2,421,747	\$ 2,425,493	\$ 2,481,857	2%

COUNTY OF KING GEORGE
General Government Administration
\$2,481,857



Total General Fund
\$31,841,809

BOARD OF SUPERVISORS

MISSION

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 operating and capital budget and appropriating funds, and adopting and enforcing the County's comprehensive land use plan.

The Board adopted a Strategic Plan during the FY11/12 budget process (See page 5). The priorities are stated as follows which shall be the basis for developing departmental performance measures:

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 34,198	\$ 34,883	\$ 34,660	\$ 36,058	4%
Operating	\$ 25,343	\$ 28,125	\$ 32,935	\$ 31,585	-4%
TOTAL	\$ 59,541	\$ 63,008	\$ 67,595	\$ 67,643	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

STRATEGIC GOALS/OBJECTIVES

Secure Financial Future:

1. Continue to exercise sound financial management and build the County's fiscal strength while minimizing the tax burden.
2. Promote operational efficiencies through shared or merged services and the use of technology.
3. Provide County services, facilities and infrastructure in a manner that balances expenditures with the expansion of the tax base.
4. Prepare and update Capital Improvement Program and develop priorities annually.
5. Update and review 10 yr financial forecast model annually.
6. Ensure strategic plan reviewed every 3-5 years.

Education:

1. Work closely with the School system to jointly plan County and School facilities, and to consolidate services.
2. Support lifelong learning and quality educational opportunities.

Public Health and Safety:

1. Encourage and promote volunteerism.
2. Ensure that the availability of public safety services continue to meet the needs of the County.
3. Implement policies and programs that safeguard the health, safety, and welfare of our citizens.

Economic Diversification:

1. Develop an Economic Development Strategy in accordance with the County Comprehensive Plan.
2. Promote opportunities which foster new and existing businesses in commercial, industrial, retail and office development.
3. Identify and aggressively pursue economic development that broadens the County's tax base.

BOARD OF SUPERVISORS Continued

Manage Growth – Rural Preservation:

1. Preserve and protect the rural character, natural resources, history and beauty of the County..
2. Minimize the impact of growth by ensuring that the costs associated with new development will have minimum impact.
3. Ensure private development and government operations are environmentally sensitive.

Customer Service:

1. Increase use of technology as a strategy to inform citizens about County programs, information and services.
2. Promote accountability, innovation, openness and excellence in providing service to customers.
3. Continue to increase the use of technology to conduct County business.

Staff Development and Retention:

1. Maintain a well-trained and high performing workforce and provide County employees with the tools, skills, workspace and resources they need to do their jobs safely and well.
2. Enhance collaboration and knowledge sharing.
3. Promote a balanced work/lifestyle.

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Board Meetings	24	24	23
Work Sessions	5	5	4
Joint Meetings-School Board	1	2	4

ACCOMPLISHMENTS

- Adopted a Balanced budget with no Real Estate Tax increase.
- Funded Revenue Stabilization fund as part of the adopted budget process.
- Approved a two-percent salary increase for employees effective January, 2012.

COUNTY ADMINISTRATOR

MISSION

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. The County Administrator also serves as Clerk to the Board of Supervisors.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 326,063	\$ 363,029	\$ 362,358	\$ 366,294	1%
Operating	\$ 35,273	\$ 18,584	\$ 24,812	\$ 25,144	1%
TOTAL	\$ 361,336	\$ 381,613	\$ 387,170	\$ 391,438	1%
Full Time Staff	4	4	4	4	

STRATEGIC GOALS/OBJECTIVES

- Present a balanced budget.
- County Administrators' operating budget is within + or – 5% of adopted budget.
- Implement the goals of the Board of Supervisors.
- Provide staff support to the Board and citizens of the County.
- Provide leadership and accountability to ensure quality customer service, innovation, responsibility and fiscal prudence.
- Ensure resolutions and ordinances are standardized and comprehensive for the Board and the public.
- Ensure minutes of official Board of Supervisor meetings are maintained and documented and available to the public within 60 days.
- Ensure official Board meetings are recorded and televised for public viewing.

SERVICE LEVELS

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
BOS Minutes Completed within 60 days	100%	100%	100%
Official Board Meetings Televised	100%	100%	100%
Respond to BOS matters within 14 days of request	100%	100%	100%
Respond to Citizen Request within 14 days of receipt	100%	100%	100%

ACCOMPLISHMENTS

- Held a holiday service awards celebration.

HUMAN RESOURCES

MISSION

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 County Administrator's Executive Assistant is currently overseeing human resources functions.

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. They also provide 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 1,250	\$ 15,440	\$ 12,500	\$ 11,000	-12%
Operating	\$ 32,236	\$ 8,551	\$ 8,754	\$ 16,619	90%
TOTAL	\$ 33,486	\$ 23,991	\$ 21,254	\$ 27,619	30%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

STRATEGIC GOALS/OBJECTIVES

- Provide equal opportunity employment opportunities while promoting a diversified workforce;
- Providing for a safe and accident-free workplace in compliance with the Virginia Occupational Safety and Health Act (VOSHA);
- Develop 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;
- Provide employee relations counseling to County employees and managers to improve work relationships and the work environment;
- Develop human resources policies to meet the needs of the organization while ensuring legal compliance;
- Ensure all County employees receive competitive Market pay;
- Ensure adequate health care plans and retirement options are available and affordable to employees;
- Ensure employee performance evaluation instruments are adequate and serve the needs of County; Administration, Department Heads and Employees;

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Planned	FY11/12 Planned
Full-time Recruitments completed within 60 days of request	100%	90%	100%
Recordable Worker's Compensation Claims < 2	9	11	0
Training Opportunities Offered	2	3	2

INFORMATION TECHNOLOGY

MISSION

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 IT Division supports such by providing technical services in a quality, cost-effective and timely manner. This division now reports to the Deputy County Administrator/Director of Finance.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 136,500	\$ 138,693	\$ 137,870	\$ 135,362	-2%
Operating	\$ 66,947	\$ 90,909	\$ 97,731	\$ 94,650	-3%
Capital	\$ 15,864	\$ 21,927	\$ -	\$ -	0%
TOTAL	\$ 219,310	\$ 251,529	\$ 235,601	\$ 230,012	-2%
Full Time Staff	2	2	2	2	

STRATEGIC GOALS/OBJECTIVES

- Provide County wide information technology services to support customer goals and objectives.
- Ensure timely response to requests from all customers.
- Ensure County employees have updated and functioning equipment to perform their duties at all times.
- Ensure the network infrastructure is secure with minimal unauthorized uses/viruses.
- Research and evaluate new technologies to improve the effectiveness and efficiency of County business processes.
- Maintain technical knowledge and skills to deliver optimal information technology solutions customers.
- Ensure expenditures for information technology are efficient and produce an acceptable return on investment.
- Maintain County Website and ensure data is updated timely.

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Operating Budget +/- 5% of Amended Budget	\$219,312	\$252,029 or -3%	\$242,301
Capital Budget +/- 5% of Amended Budget	N/A	\$10,609 or 16%	\$50,000
Computers supported	202	206	206
Computers > 6 yrs old	16	47	68
Computers replaced	2	28	19
Software supported	196	200	200
Software replaced	2	28	68
Landlines Supported	230	230	230
Cell Phones Supported	131	131	131
Public safety phones are operational 100%	100%	100%	100%
No more than 1% occurrence of security breaches	0%	0%	0%
Website updated within 24 hrs of request	100%	50%	100%
Help Desk Requests	1,241	1,378	1,300
Emergency requests resolved w/in 4 hrs 100%	100%	100%	100%
Non-emergency requests resolved w/in 48 hrs 90%	100%	50%	100%

ACCOMPLISHMENTS

- Hired PC Technician.
- Purchased Ipads to introduce to the Board of Supervisors for use at meetings.
- Purchased three major printers for use with the County's financial system.
- In the process of working through computer replacement program; goal is to have no more than 50% of inventory > 6 years old.

COUNTY ATTORNEY

MISSION

The County Attorney's mission is to provide 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. This position is currently part time and performed by the Commonwealth's Attorney. As a result, the County Attorney requires little additional office space, telephone lines, computers or other office equipment.

STRATEGIC GOALS/OBJECTIVES

- Provide prompt, professional and effective civil legal advice to the County;
- Issue claims on behalf of the County;
- Respond to claims against the County that are not acceptable by the Division of Risk Management or referred to outside counsel.
- Comprehensive review and update of County Code provisions.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 49,081	\$ 56,651	\$ 66,937	\$ 66,937	0%
Operating	\$ 48,667	\$ 2,636	\$ 33,705	\$ 33,205	-1%
TOTAL	\$ 97,748	\$ 59,286	\$ 100,642	\$ 100,142	0%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE MEASURES

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Claims by County	N/A	16	0
Claims against the County	N/A	9	0
Code & Ordinance Items	N/A	57	35
FOIA Items	N/A	38	35
Contract Reviews	N/A	90	50
Tax – Non Litigation	N/A	43	40
Zoning Matters	N/A	42	40
Miscellaneous Review/Opinions	N/A	144	100

COMMISSIONER OF THE REVENUE

MISSION

The Commissioner of Revenue is a Constitutional Officer elected by the people. The King George County's Commissioner of the Revenue Office functions primarily as an assessment office. The Commissioner 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.
- **Real Estate Reassessment:** Provide assistance to the appraisal company that is responsible for the 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 on or before March 1, issue renewals based on previous years gross receipts collect and provide payments to Treasurer.
- **Meal Tax:** Audit monthly reports and distribute payments to Treasurer.
- **Transient Occupancy Tax:** Audit monthly reports and provide payments to the Treasurer of which 3% goes to funding tourism in King George County.
- **Utility Tax and Consumption Tax:** Audit monthly reports and provide funds to Treasurer.
- **Virginia Income Tax and Estimated Tax Returns:** Audit all returns received, keys Accelerated Refunds; provide the Treasurer with payments for tax due returns and Voucher #1 of Estimated Tax; weekly forward audited tax returns to the Department of Taxation.

STRATEGIC GOALS/OBJECTIVES

- 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.
- Update real estate records, transfer parcels to new owners, assess new construction, supplement substantially completed assessments and print Real Estate Book by May 1st.
- Inform and enroll qualified applicants in Tax Relief Program and process qualifying parcels for Land Use Taxation.
- Receive and audit all Meals Tax and Transient Occupancy Monthly Accounts.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 326,161	\$ 338,536	\$ 343,314	\$ 352,360	3%
Operating	\$ 28,647	\$ 24,637	\$ 33,556	\$ 32,835	-2%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 354,808	\$ 363,174	\$ 376,870	\$ 385,195	2%
Full Time Staff	6	6	6	6	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Real Estate Parcels Assessed	12,540	12,634	12,600
Real Estate Transfers	978	1,050	1,000
Tax Relief Applicants	34	36	35
Public Service Real Estate	20	20	20
Land Use Applications	1,080	1,069	1,070
Land Use Rollbacks	5	7	5
Personal Property Assessments	32,478	33,049	33,000
Machinery, Tools & Equipment	1,012	1,022	1,000
Mobile Homes	717	667	675
Public Service Personal Prop	3	3	3
VA Estimated Income Tax Filers	331	332	330
Tax Abatements	2,579	3,625	3,600
Meals Tax Accounts	58	63	62
Transient Occupancy Accounts	5	5	5
Motor Vehicle License Fees	28,182	28,280	28,200
License Fee Abatement/Refunds	1,088	1,022	1,075
Mineral Tax Accounts	4	4	4

ACCOMPLISHMENTS

N/A

REASSESSMENT OF REAL PROPERTY

DESCRIPTION

The County has real estate property reassessed every four years. This is performed by a consultant that is obtained via the procurement process. This department contains the budget associated with completing this task.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ -	\$ 5,109	\$ -	\$ -	0%
Operating	\$ 144,060	\$ 67,400	\$ -	\$ -	0%
TOTAL	\$ 144,060	\$ 72,508	\$ -	\$ -	100%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

ACCOMPLISHMENTS

N/A

TREASURER**MISSION**

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 is also responsible for cash management, managing the investment of local funds and maintaining records of County finances.

STRATEGIC GOALS/OBJECTIVES

- Administer all legal responsibilities incumbent upon this office in a fair and unbiased manner;
- Provide first class customer service;
- 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.
- Ensure all bank accounts are reconciled monthly.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 267,962	\$ 259,484	\$ 250,360	\$ 242,251	54323%
Operating	\$ 54,695	\$ 52,998	\$ 54,323	\$ 58,260	7%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 322,657	\$ 312,482	\$ 304,683	\$ 300,511	-1%
Full Time Staff	5	5	5	5	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Real Estate Tax Bills Mailed	13,677	13,517	13,700
Personal Property Tax Bills Mailed	33,728	36,534	33,750
Delinquent Notices Mailed	764	2,246	770
DMV Stops Issued	432	1,272	450
Utility Payments Collected	23,190	22,542	23,225
Bank Liens Issued	11	0	10

ACCOMPLISHMENTS

- Began the process of looking into outsourcing the tax billing process.
- Improved on personal property tax collections by issuing DMV stops.

FINANCE

MISSION

The mission of the Finance Department is to provide quality financial and administrative support services to all users in a professional, proactive and efficient 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 . Currently the Deputy County Administrator serves as the Finance Director.

STRATEGIC GOALS/OBJECTIVES

- Prepare accurate and timely financial transactions and reports;
- Manage the issuance and administration of debt to optimize the cost and ensure compliance with legal requirements;
- Implement policies and procedures to ensure compliance, accountability, and fairness; and providing quality customer service;
- Ensure an efficient and effective budget is prepared and monitored in timely manner;
- Update and maintain a comprehensive listing of capital assets and implement 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;
- Ensure accurate utility bills are prepared, maintained and billed in a timely and efficient manner.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 616,906	\$ 616,610	\$ 655,857	\$ 670,085	2%
Operating	\$ 117,453	\$ 93,581	\$ 126,461	\$ 121,825	-4%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 734,359	\$ 710,191	\$ 782,318	\$ 791,910	1%
Full Time Staff	9	9	9	9	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
General Fund Expenditures +/- 5% of Amended	-8%	-4%	-5%
General Fund Revenues +/- 5% of Amended	-2%	+3%	+5%
Checks Generated – County w/in 30 days	5,310	5,371	5,300
Checks Generated – County > 30 days	N/A	N/A	0
Checks Generated – Schools w/in 30 days	2,906	3,050	3,000
Checks Generated – Schools > 30 days	N/A	N/A	0
Checks Generated – CSA w/in 30 days	373	335	375
Checks Generated – CSA > 30 days	N/A	N/A	0
Paychecks Issued - County	6,370	6,350	6,370
Paychecks Issued - Schools	7,958	8,843	8,300
Utility Bills Mailed	27,161	27,895	27,200

Purchase Orders Processed	549	569	520
Solicitations Completed	15	18	20
Utility Balance > 90 Days	\$87,080	\$157,115	\$100,000

ACCOMPLISHMENTS

- The County received the GFOA Distinguished Budget Award for the 8th consecutive year.
- The County received the Certificate of Achievement for Excellence in Financial Reporting Award for the 7th consecutive year.
- Updated the financial policies to include Revenue Stabilization fund policy.
- Completed two bond refundings for additional savings in debt service.
- Continue to improve on developing Service Levels and Performance Measures based on Strategic Plan.

Note: This is a work in progress, additional measures and data will be provided each year.

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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 30,773	\$ 23,741	\$ 24,923	\$ 37,138	49%
Operating	\$ 14,517	\$ 11,969	\$ 8,620	\$ 14,840	72%
TOTAL	\$ 45,291	\$ 35,710	\$ 33,543	\$ 51,978	55%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

ACCOMPLISHMENTS

N/A

GENERAL REGISTRAR

DESCRIPTION

The General Registrar is a Constitutional Officer elected by the people. 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.

Functions of General Registrar are:

- Provide programs to educate the general public concerning registration and voting
- Assist candidates in running for election and maintain files regarding receipt and disbursement of campaign funds.
- Serve as a resource to teachers by providing educational materials as guidelines for teaching good citizenship.
- Attend Legislative meetings set up by the General Assembly and the State Board of Elections
- Maintain and make available official registration and election records for public inspection.
- Provide information about the requirements, procedures, and codes governing campaign reporting.
- Train Election Officials in conjunction with the Electoral Board.

STRATEGIC GOALS/OBJECTIVES

- Keep abreast of all current election laws and adjust our record keeping procedures to comply with every change.
- Ensure fraud free elections and provide the best assistance possible to the eligible voters on Election Day.
- Ensure that every citizen who complies with the laws of registration is allowed to vote on Election Day
- Increase voter registration and maintain records.
- Process absentee ballot requests.
- Recruit, train, supervise and provide assistance to election officials.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 99,198	\$ 92,808	\$ 104,031	\$ 105,429	1%
Operating	\$ 14,549	\$ 11,850	\$ 11,786	\$ 12,386	5%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 113,747	\$ 104,659	\$ 115,817	\$ 117,815	2%
Full Time Staff	\$ 1	\$ 1	\$ 1	\$ 1	

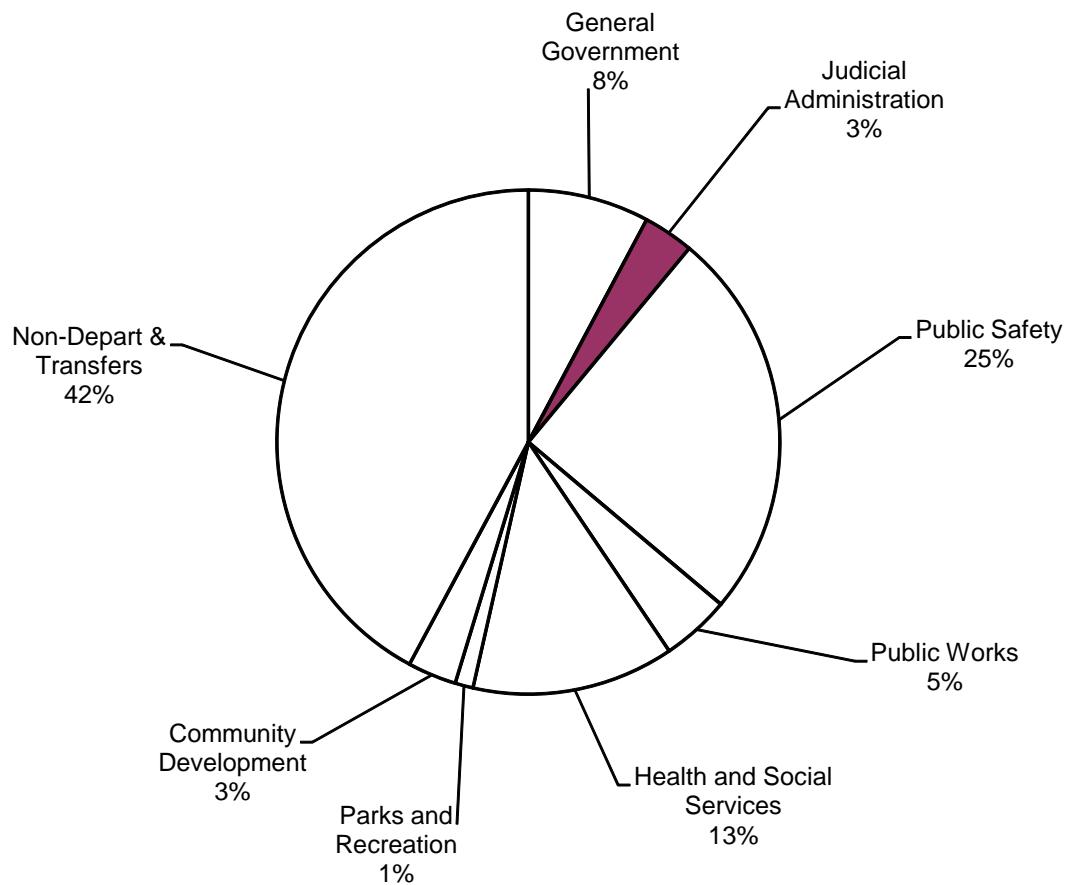
SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Registered Voters	13,997	14,221	15,500
Elections Held	2	2	4
Polling Places	5	5	5 plus 2 split for Nov. 2011

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Judicial Administration

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Circuit Court	\$ 83,380	\$ 87,133	\$ 87,133	\$ 24,900	-71%
Combined Court	17,269	21,522	21,522	22,537	5%
Magistrate	2,791	3,650	3,650	3,650	0%
Clerk, Circuit Court	395,851	395,454	395,654	397,517	1%
Clerk, Technology Trust Funds	54,546	-	28,224	30,000	100%
Law Library	1,815	3,500	3,500	3,500	0%
Victim Assistance Program	18,582	22,629	22,629	22,838	1%
Commonwealth Attorney	513,472	521,152	520,952	532,685	2%
Total Judicial Administration	\$ 1,087,706	\$ 1,055,040	\$ 1,083,264	\$ 1,037,627	-2%

COUNTY OF KING GEORGE
Judicial Administration
\$1,037,627



Total General Fund
\$31,841,809

CIRCUIT COURT

DESCRIPTION

The Circuit Court is the only trial court of general jurisdiction in Virginia. The right to a trial by jury is preserved solely in the Circuit Court. In addition, the Circuit Court Judge's Secretary is currently shared between King George and the City of Fredericksburg. King George will reimburse the City for a portion of related costs.

The Circuit Court's budget includes; 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.

STRATEGIC GOALS/OBJECTIVES

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

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	75449.69	78646.78	58583	90	-100%
Operating	25,213	4,733	28,550	24,810	-13%
TOTAL	100,663	83,380	87,133	24,900	-71%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

FUTURE YEAR ISSUES

N/A

COMBINED COURT

MISSION

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 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.

The current court schedule is as follows:

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

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.

STRATEGIC GOALS/OBJECTIVES

- Provide equal access to Court processes for all citizens.
- Provide customer service to all litigants.
- Provide Calendar Management to assure that cases are heard in a timely and efficient manner.
- Utilize available information technology to provide court users with information, court forms, and payment methods.
- Utilize Case Management and Financial Management system updates and modifications.
- Provide career development for Clerk's Office.
- Participate in General District Court Docket Management Project

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 14,824	\$ 17,268	\$ 21,522	\$ 22,537	5%
TOTAL	\$ 14,824	\$ 17,268	\$ 21,522	\$ 22,537	5%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	CY 2009 Actual	CY2010 Actual	CY2011 Planned
Criminal Court Cases	634	654	650
Traffic Court Cases	8,122	6,894	7,000
Civil Cases	930	871	900
Juvenile Cases	1,126	877	1,000
Domestic Cases	707	663	700

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 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.
- Anticipate what would be involved if Family Court is established
- Development of a long-range plan for the Courthouse to include more than one court being in session at a time, security, and parking.
- Currently construction of a new court house is in the Capital Improvement Plan for FY2014-2015.

MAGISTRATES

MISSION

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. The Magistrate utilizes video conferencing a great deal, which is a savings to the County.

Services include:

- Holding probable cause hearings to determine the issuance of arrest warrants;
- Issuing search warrants, detention orders for mental health evaluations, and emergency protective orders;
- 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.

STRATEGIC GOALS/OBJECTIVES

- Ensure judicial services are provided 24 hours a day, 7 days a week.
- Ensure timely filing, docketing and hearings.
- Ensure services are provided with and independent, unbiased review.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 3,926	\$ 2,791	\$ 3,650	\$ 3,650	0%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 3,926	\$ 2,791	\$ 3,650	\$ 3,650	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

Provided under Courts reports on previous pages.

CIRCUIT COURT CLERK'S OFFICE

MISSION

The Clerk of the Circuit Court is a Constitutional Officer elected by the people. 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:

- Issue marriage licenses
- Issue concealed weapon permits and fictitious names (also known as certificates of co-partners).
- Process passports
- Executes oaths
- Records military discharges
- Qualifies guardians for minors and incompetents
- Keeping election results and;
- Serve as the Probate Judge for the County

The Circuit Court Clerk's 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.

All County land records begin in this office and the functions of other County office's 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.

STRATEGIC GOALS/OBJECTIVES

- Record deeds and process land transactions in a timely and efficient manner.
- Process and Issue documents and transactions in a timely and accurate manner.
-

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 376,204	\$ 356,576	\$ 356,494	\$ 351,575	-1%
Operating	\$ 52,558	\$ 39,276	\$ 39,160	\$ 42,610	9%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 428,762	\$ 395,852	\$ 395,654	\$ 394,185	0%
Full Time Staff	6	6	6	6	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Wills/Estates Initiated	72	73	70
Judgments/Liens	701	684	700
Deeds Recorded	4,217	4,040	4,150
Marriage Licenses	159	139	150
Concealed hand Gun Permits Issued	316	263	285
Restitution	134	209	140
Passports Issued	0	0	0
Financing Statements	99	41	70
Fictitious Names	114	139	125

LAW LIBRARY

DESCRIPTION

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.

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.

STRATEGIC GOALS/OBJECTIVES

- Maintain updated changes to the Code of Virginia

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 2,145	\$ 1,815	\$ 3,500	\$ 3,500	0%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 2,145	\$ 1,815	\$ 3,500	\$ 3,500	0%
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 once renovations have been completed.

VICTIMS' WITNESS ASSISTANCE PROGRAM

MISSION

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

STRATEGIC GOALS/OBJECTIVES

- Provide respectful and appropriate assistance for the victims and witnesses of crimes.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 20,889	\$ 18,298	\$ 20,900	\$ 20,900	0%
Operating	\$ 1,286	\$ 284	\$ 1,729	\$ 1,729	0%
TOTAL	\$ 22,175	\$ 18,582	\$ 22,629	\$ 22,629	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Planned	FY11/12 Planned
Victims/Witnesses	231	329	260

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

MISSION

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.

STRATEGIC GOALS/OBJECTIVES

- 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 494,069	\$ 490,261	\$ 489,727	\$ 499,429	2%
Operating	\$ 29,397	\$ 23,211	\$ 31,225	\$ 28,875	-8%
TOTAL	\$ 523,465	\$ 513,472	\$ 520,952	\$ 528,304	1%
Full Time Staff	5	5	5	5	

SERVICE LEVELS AND PERFORMANCE

	CY2009 Actual	CY2010 Actual	CY2011 Planned
General District Court	2,115	2,526	2,115
Juvenile Domestic Relations Court	1,573	1,517	1,575
Circuit Court	835	682	700

FUTURE YEAR ISSUES

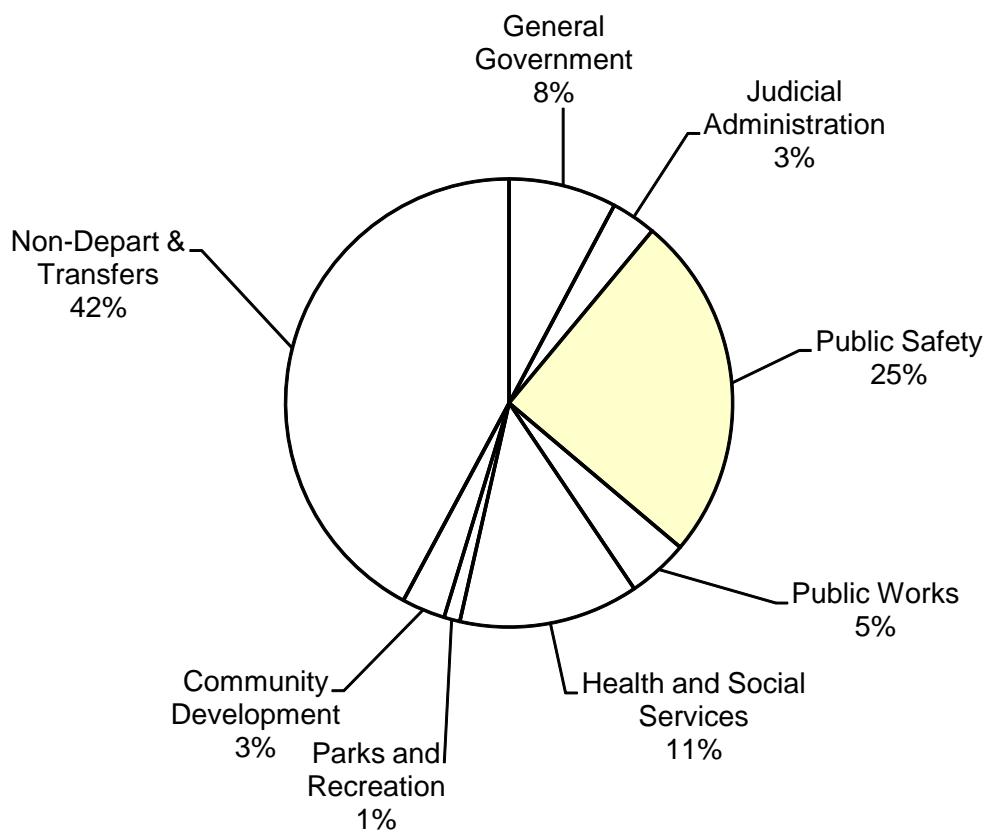
As our population increases our criminal caseload will increase.

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.

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Public Safety

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Sheriff	\$ 2,988,078	\$ 3,027,781	\$ 3,028,781	\$ 3,163,105	4%
Emergency Services	1,987,337	2,013,996	2,033,867	2,469,355	23%
Fire and Rescue Services	333,299	359,264	361,502	376,211	5%
County/ City Operated Institutions	928,370	917,500	973,287	896,825	-2%
VJCCA/CHINS	49,765	54,536	54,536	55,279	1%
Animal Control	190,744	192,723	214,623	258,432	34%
E-911	562,854	582,868	582,868	588,259	1%
Ambulance Fee For Service	34,804	28,800	28,800	26,480	-8%
Miscellaneous Grants	131,656	145,820	350,032	150,162	3%
Total Public Safety	\$ 7,206,907	\$ 7,323,288	\$ 7,628,296	\$ 7,984,107	9%

COUNTY OF KING GEORGE
Public Safety
\$7,984,107



Total General Fund
\$31,841,809

SHERIFF

MISSION

The Sheriff of King George County is a Constitutional Officer elected by the people. 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, they must protect prisoners and see that they are in court on time for trials, do not escape and ensure that the court is a safe and orderly environment. 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 provides service to law enforcement and fire and rescue operations.

STRATEGIC GOALS/OBJECTIVES

- To promote a safe and secure environment, free from crime and the fear of crime.
- Provide for the safe and expeditious flow of traffic within the County.
- 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.
- Maintain Virginia Law Enforcement Professional standards accreditation.
- Continue to provide the best professional law enforcement service as possible.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 2,547,946	\$ 2,534,292	\$ 2,575,880	\$ 2,601,079	1%
Operating	\$ 316,919	\$ 335,881	\$ 376,551	\$ 400,928	6%
Capital	\$ 177,653	\$ 117,902	\$ 76,350	\$ 136,925	79%
TOTAL	\$ 3,042,517	\$ 2,988,075	\$ 3,028,781	\$ 3,138,932	4%
Full Time Staff	43	43	43	43	

SERVICE LEVELS AND PERFORMANCE

	FY08/09 Actual	FY09/10 Actual	FY10/11 Actual
Total Service Calls	32,344	34,512	31,830
Number of Reported Crimes	1,675	1,624	1,712
Number of Traffic Stops	4,395	4,526	3,904

ACCOMPLISHMENTS

- Resource officers work with the high school and middle school, as well as frequent visits to the elementary schools. They also provide security for all sports and special school events and sponsored and promoted many crime prevention programs.
- A new Sheriff's facility is under construction and projected to be completed by fall 2011.

E911 OPERATIONS

MISSION

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.

STRATEGIC GOALS/OBJECTIVES

- Dispatch the appropriate emergency response in accordance with established protocols within 99% accuracy
- Provide a timely entry and dispatch of calls for service
- Develop and maintain a highly trained and motivated staff of emergency communications officers
- Attend all necessary meetings with agencies that are associated with the JDC responding to all inquiries within 3 working days.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 420,785	\$ 430,787	\$ 439,772	\$ 479,480	9%
Operating	\$ 111,816	\$ 132,067	\$ 143,096	\$ 124,586	-13%
TOTAL	\$ 532,601	\$ 562,854	\$ 582,868	\$ 604,066	4%

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Law Enforcement Calls	20,012	28,689	25,000
Fire and Rescue Calls	2,030	3,141	2,500

FUTURE YEAR ISSUES

The E-911 Center will be relocating to the new Sheriff's building projected to be completed the fall of 2011. A new phone system will be installed which will allow more statistical and performance reporting.

DEPARTMENT OF FIRE, RESCUE and EMERGENCY SERVICES

MISSION

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.

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 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 Board adopted an ordinance during FY2008-2009 which consolidated Fire and Rescue Services both the volunteer and career staff as one department. The Chief of Fire and Rescue services oversees both units.

The Department of Emergency Services coordinates many community programs designed for both children and adults. They 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.

STRATEGIC GOALS/OBJECTIVES

- Provide adequate fire and EMS protection at an acceptable cost
- Reduce fire risks and control fire losses
- Conduct emergency preparedness at all levels of the community
- Provide advanced life support services and training
- Provide hazardous materials control services and training
- Respond to 90% of all emergencies within King George County in eight (8) minutes or less, with equipped and trained personnel
- Continue working with the other jurisdictions in the region on developing the Rappahannock Fire and EMS Training Center.
- Reduce overlapping services and expenses
- 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.
- Ensure compliance with the Superfund Amendments and Reauthorization Act (SARA)

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 1,650,146	\$ 1,779,265	\$ 1,792,073	\$ 1,846,546	3%
Operating	\$ 227,899	\$ 187,659	\$ 241,794	\$ 224,430	-7%
Capital	\$ -	\$ 20,413	\$ -	\$ -	0%
TOTAL	\$ 1,878,045	\$ 1,987,338	\$ 2,033,867	\$ 2,070,976	2%
Full Time Staff	25	25	25	28	

SERVICE LEVELS AND PERFORMANCE

	CY2009 Actual	CY2010 Actual	CY2011 Planned
Fire Responses	478	412	430
EMS Responses	1,874	1,838	1,900
Combination Fire/EMS Responses	939	816	850
KG Alert Subscribers	N/A	7,883	9,000
Structure Fires	N/A	34	40
Motor Vehicle Reponses	N/A	226	200
Patient Transports	N/A	1,325	1,500
Air-Medavacs Landed	N/A	20	10
Water Rescues	N/A	5	3

ACCOMPLISHMENTS

- 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,) etc. totaling more than \$60,000.
- Transitioned to paperless pre-hospital patient care reporting using Fieldbridge electronic reporting software.
- Both professional and volunteer agencies were inspected and were re-licensed for two additional years.
- Received National Weather Service Storm Ready designation
- Installed 150 smoke detectors as part of a project with Social Services helping low income families.
- Received approval to hire three additional employees in Fiscal Year 2011/2012 to assist with response times in specific area of the Count.

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

FIRE AND RESCUE SERVICES (Volunteers)

MISSION

The County supports King George Fire & Rescue, Inc. by providing funding of the 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. They now fall under the Chief of Fire and Emergency Services as of FY2008-2009 when an ordinance was passed to consolidate the departments.

STRATEGIC GOALS/OBJECTIVES

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

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 371,698	\$ 333,301	\$ 361,502	\$ 376,211	4%
TOTAL	\$ 371,698	\$ 333,301	\$ 361,502	\$ 376,211	4%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

FUTURE YEAR ISSUES

See Department of Fire, Rescue and Emergency Services on previous page.

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 as well as other court ordered expenditures for Juveniles.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 1,219,069	\$ 928,370	\$ 973,287	\$ 896,825	-8%
TOTAL	\$ 1,219,069	\$ 928,370	\$ 973,287	\$ 896,825	-8%
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:

- Intake screening and processing of citizen and police complaints brought to the Juvenile Court
- Probation, Parole and Intensive Probation and Parole counseling and supervision for serious offenders.
- Family Counseling and Psychological Services
- Drug testing/screening
- 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
- Provide reports (pre-sentence, transfer, first offender, etc.) and conduct investigations as required by the juvenile court judge
- Manage and supervise the King George County Virginia Juvenile Community Crime Control Act, CHINS, First Offender Diversion Program
- Administer risk assessment instruments to all adjudicated delinquents
- Provide drug court intensive supervision services

The following is a representation of a portion of services provided to King George County citizens. 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 49,812	\$ 48,468	\$ 52,586	\$ 53,329	1%
Operating	\$ 3,863	\$ 1,297	\$ 1,950	\$ 1,950	0%
TOTAL	\$ 53,676	\$ 49,765	\$ 54,536	\$ 55,279	1%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Juvenile Cases	34	32	30

FUTURE YEAR ISSUES

N/A

ANIMAL CONTROL

MISSION

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 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 184,606	\$ 169,632	\$ 194,854	\$ 229,556	18%
Operating	\$ 21,271	\$ 21,115	\$ 19,769	\$ 26,851	36%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 205,877	\$ 190,746	\$ 214,623	\$ 256,407	19%
Full Time Staff	2	2	2	3	

SERVICE LEVELS AND PERFORMANCE

	CY2009 Actual	CY2010 Actual	CY2011 Planned
Animals Received	921	734	448
Stray Animals	517	492	311
Animals Surrendered	162	227	126
Complaints	676	606	355
Adopted	342	216	59

ACCOMPLISHMENTS

- One Animal Control position was reallocated from part-time to full-time.
- Euthanasia count is down due to rescues helping find homes.
- Continue to reduce strays and dogs running at large.
- Plan to extend hours of operation once new full time person is on board.

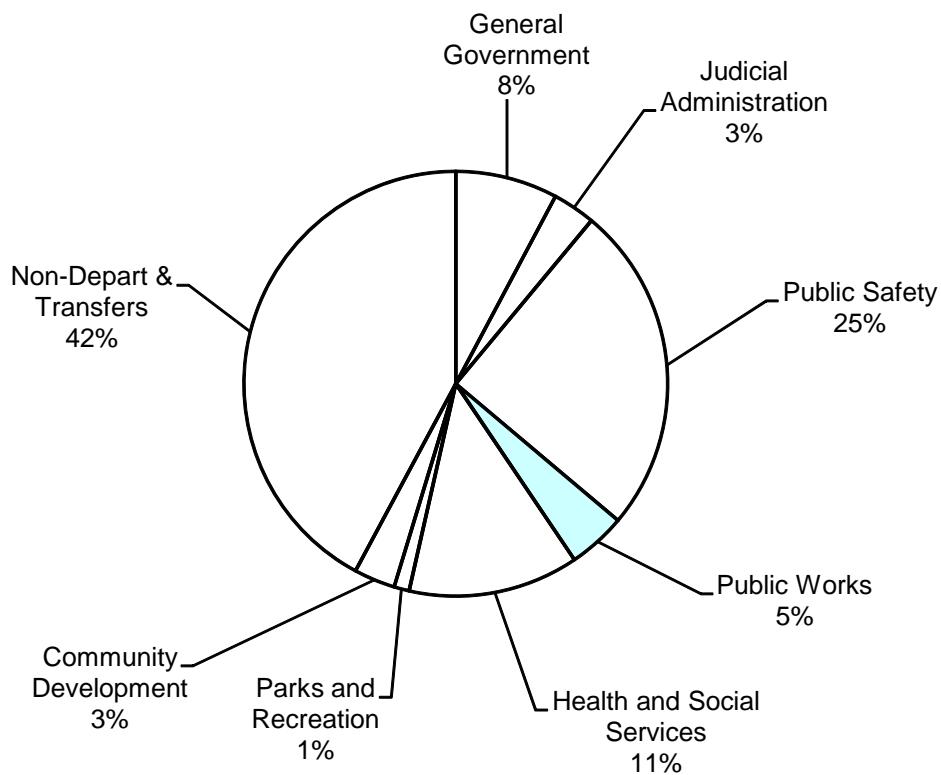
FUTURE YEARS ISSUES

N/A

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Public Works

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Environmental Services	\$ 218,944	\$ 218,325	\$ 220,525	\$ 225,134	2%
Engineering	102,784	105,781	105,881	106,706	1%
General Properties	804,974	928,355	936,655	1,068,958	14%
Litter Control	5,881	-	6,200	5,350	-14%
Total Public Works	\$ 1,132,583	\$ 1,252,461	\$ 1,269,261	\$ 1,406,148	11%

COUNTY OF KING GEORGE
Public Works
\$1,406,148



Total General Fund
\$31,841,809

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. This includes the Landfill and Litter Control programs. 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 litter control program is highlighted later in this document.

STRATEGIC GOALS/OBJECTIVES

- Monitor Waste Management construction activities
- Monitor Waste Management's litter pickup program
- Provides opportunities for the development and growth of staff
- 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 206,891	\$ 206,693	\$ 204,775	\$ 208,991	2%
Operating	\$ 15,847	\$ 12,251	\$ 15,750	\$ 14,325	-9%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 222,738	\$ 218,944	\$ 220,525	\$ 223,316	1%
Full Time Staff	3	3	3	3	

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

Increase participation in the Adopt a Highway Program

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS

DESCRIPTION

The Department of Engineering and Public Works provides professional engineering, construction administration, and inspection services to King George County, King George County Service Authority and King George County Schools. In addition, the Department supports the Department of Community Development and the Economic Development Authority in new development and economic development projects.

Services that are offered 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 County Capital Improvement Projects that are funded by the Board of Supervisors.
- Managing King George County Service Authority and King George County Schools Capital Improvement Projects.
- Protection of the County's natural resources.

STRATEGIC GOALS/OBJECTIVES

1. Continue to improvement, development and expansion of the 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 120,288	\$ 77,490	\$ 76,581	\$ 78,196	2%
Operating	\$ 35,238	\$ 25,292	\$ 29,300	\$ 27,820	-5%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 155,525	\$ 102,782	\$ 105,881	\$ 106,016	0%
Full Time Staff	2	2	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Number of capital projects overseeing - County	N/A	5	5
Number of capital projects overseeing - Service Authority	N/A	3	3
Number Inspections performed for Service Authority	N/A	125	125

ACCOMPLISHMENTS

- Oversaw design and construction of Animal Pound.
- Overseeing the design and construction of several projects such as; Sheriff's Office, Sealston Park, Library expansion, Sports Stadium Project, Purkins Park , Rt 206 Well Project.

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 Park Operations; the two funds were combined in FY2008-2009. The Department's primary functions include daily cleaning of County facilities and waste removal, floor care, 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.

STRATEGIC GOALS/OBJECTIVES

- Ensure all publicly accessible areas are maintained.
- Ensure all restroom facilities are clean and maintained daily.
- Ensure County parking lots used by the public are cleared at all times, with priority given to public safety vehicles.
- Maintain a comprehensive listing of properties, coupled with all known needs and future anticipated needs.
- Anticipate building needs before they arise to limit operational interruptions.
- Ensure continuous, safe and efficient operation of equipment and facilities.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 454,582	\$ 460,353	\$ 504,217	\$ 547,210	9%
Operating	\$ 389,683	\$ 344,621	\$ 420,438	\$ 502,244	19%
Capital	\$ 11,100	\$ -	\$ 12,000	\$ 15,000	25%
TOTAL	\$ 855,365	\$ 804,974	\$ 936,655	\$ 1,064,454	14%
Full Time Staff	9	9	11	11	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Number repair calls responded	N/A	200	200
Number locations cut grass weekly	N/A	23	23

ACCOMPLISHMENT

N/A

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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 6,016	\$ 5,881	\$ 6,200	\$ 5,350	-14%
TOTAL	\$ 6,016	\$ 5,881	\$ 6,200	\$ 5,350	-14%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

	CY2009 Actual	CY2010 Actual	CY2011 Planned
No. Adult Group Presentations/Workshops	N/A	2	2
Total Participants in Adult Group Activities	N/A	75	80
No. Youth Group Presentations/Workshops	N/A	2	2
Total Participants in Youth Group Activities	N/A	40	50
Number Staffed events	N/A	2	2
Total Participants Staffed events	N/A	1,150	1,150

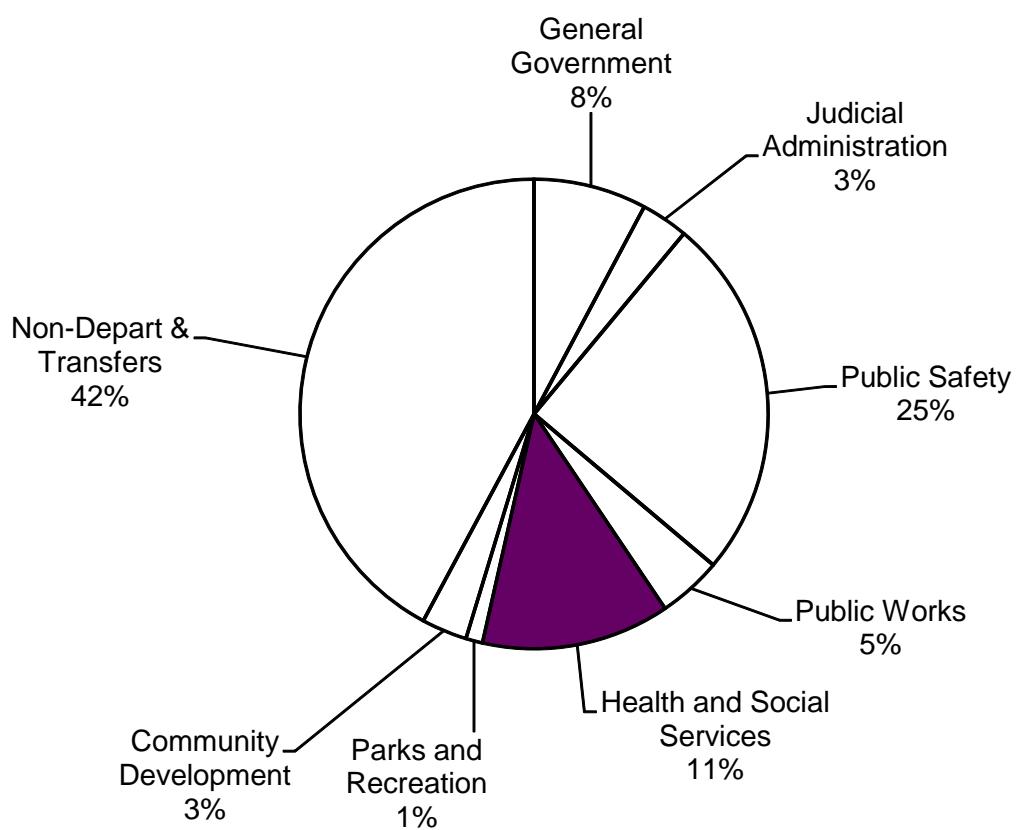
FUTURE YEAR ISSUES

- Increase participation in the Adopt a Highway Program.

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Health and Social Services

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Proposed Budget	% Growth
Health Department	\$ 314,683	\$ 308,415	\$ 308,415	\$ 308,415	0%
Social Services		2,069,960	2,455,628	2,580,628	2,120,908 -14%
Comprehensive Services		1,927,738	1,510,640	1,820,640	1,710,435 13%
Total Health and Social Services	\$ 4,312,381	\$ 4,274,683	\$ 4,709,683	\$ 4,139,758	-3%

COUNTY OF KING GEORGE
Health and Social Services
\$4,139,758



Total General Fund
\$31,841,809

HEALTH DEPARTMENT

MISSION

The mission of the Rappahannock Area Health District is to protect and improve the health of our diverse community through disease prevention, health promotion, emergency preparedness and environmental protection. The Department receives funding from the state (55%) and the County (45%).

STRATEGIC GOALS/OBJECTIVES

- Provide high quality maternity and family planning care to all eligible.
- Provide communicable disease control through treatment, disease surveillance and outbreak control.
- Provide thorough and timely inspections of all public eating establishments under our jurisdiction.
- Ensure compliance with regulations through review of all septic and well system permits and plans.
- Review well and sewer system applications

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 314,683	\$ 308,415	\$ 308,415	\$ 308,415	0%
TOTAL	\$ 314,683	\$ 308,415	\$ 308,415	\$ 308,415	0%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Family Planning Patients 4% increase	164	140	150
Maternity Patients 10% decrease	53	50	45
TB cases Reported reduced	205	152	0
Total Clients Served	1,324	1,621	1,600
Food Permits Issued	51	61	50
Number Inspections (2x per year)	94	122	100
Well/Sewer Applications Received	179	209	170
Applications reviewed within 30 days	100%	100%	100%

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.

STRATEGIC GOALS/OBJECTIVES

- 1. 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. Domestic Violence.** 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. 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. Life, Health and Safety.** Ensure the life, health, and safety of this community is not jeopardized by a lack of staffing to deal effectively with the growing needs. 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 1,022,581	\$ 1,027,926	\$ 1,024,995	\$ 1,076,436	5%
Operating	\$ 929,257	\$ 1,042,034	\$ 1,430,633	\$ 1,044,470	-27%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 1,951,837	\$ 2,069,960	\$ 2,455,628	\$ 2,120,906	-14%
Full Time Staff	16	16	16	16	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Number of Adoptions	N/A	12	5

- See foster care cases under Comprehensive Services Act.

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 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 her/himself. 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 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

MISSION

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.

STRATEGIC GOALS/OBJECTIVES

- The CPMT will continue to find service providers who will be able to work with our clients and in a more cost effective manner.
- The King George DSS will continue to find other funding sources to support foster children.
- 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.
- 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 1,655,120	\$ 1,927,739	\$ 1,820,640	\$ 1,610,361	-12%
TOTAL	\$ 1,655,120	\$ 1,927,739	\$ 1,820,640	\$ 1,610,361	-12%

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Foster Care Cases	41	40	40
Education Cases	16	26	26
Court Services Unit Cases	34	38	38

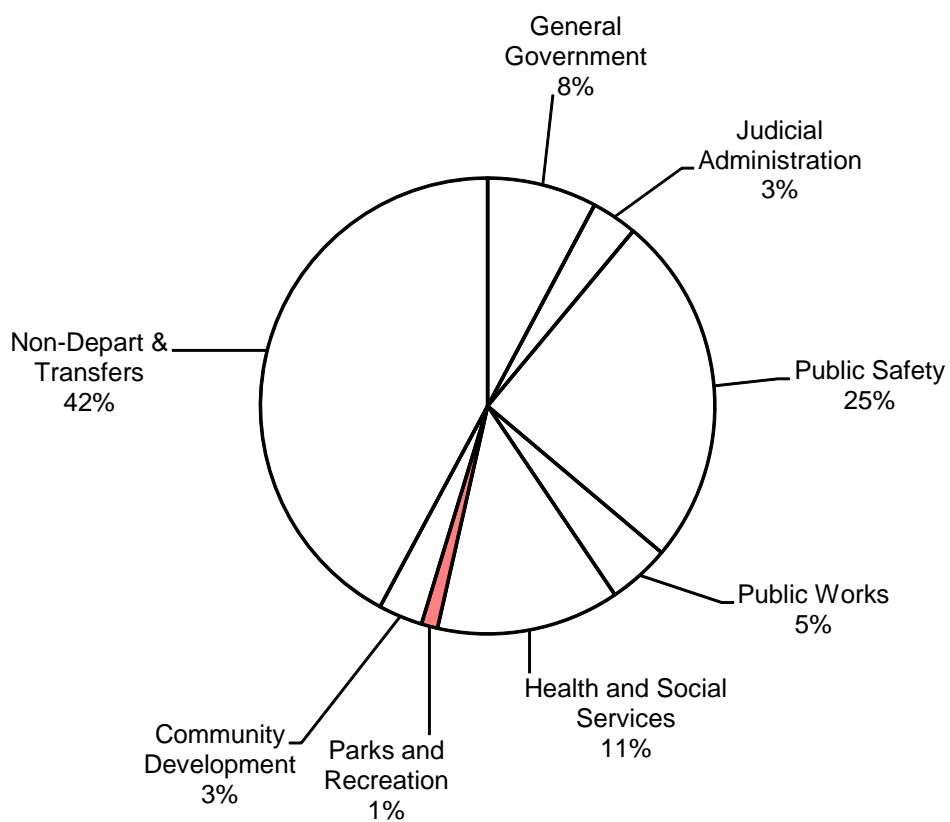
FUTURE YEAR ISSUES

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
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Parks & Recreation

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Parks and Recreation	\$ 284,391	\$ 287,755	\$ 287,755	\$ 308,182	7%
Citizen's Center	\$ 55,089	\$ 46,299	\$ 47,499	\$ 61,300	32%
Total Parks and Recreation	\$ 339,480	\$ 334,054	\$ 335,254	\$ 369,482	11%

COUNTY OF KING GEORGE
Parks and Recreation
\$369,482



Total General Fund
\$31,841,809

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. 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.

STRATEGIC GOALS/OBJECTIVES

- 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
- 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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 252,755	\$ 251,780	\$ 253,996	\$ 271,824	7%
Operating	\$ 39,640	\$ 32,612	\$ 33,759	\$ 34,108	1%
TOTAL	\$ 292,394	\$ 284,391	\$ 287,755	\$ 305,932	6%
Full Time Staff	4	4	4	4	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Before /After School Elementary School Programs	3,492	4,140	4,320
Registered for Summer Programs	510	460	522
Number Special Events	11	11	11
Participants in Special Events	3,455	3,420	3,970
Participants in Classes	300-400	300-500	300-500
Trips Sponsored	190	240	240
Participants in Social Circles	992	990	1,030

ACCOMPLISHMENTS

- Coordinated a 4th of July celebration program, funds were raised 100% by sponsors. First time had in 3 years.
- Tennis Courts, Basketball Courts at Barnesfield Park were refurbished extending its life an additional 5 plus years

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

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. .

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.

STRATEGIC GOALS/OBJECTIVES

- 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
- Continue exterior and interior facelift through capital outlay and capital improvements

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 27,000	\$ 35,046	\$ 22,831	\$ 37,349	64%
Operating	\$ 29,761	\$ 20,042	\$ 24,668	\$ 22,950	-7%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 56,761	\$ 55,088	\$ 47,499	\$ 60,299	27%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Number of Facility Rentals	49	67	60
Number of Attendees	6,480	7,090	7,000

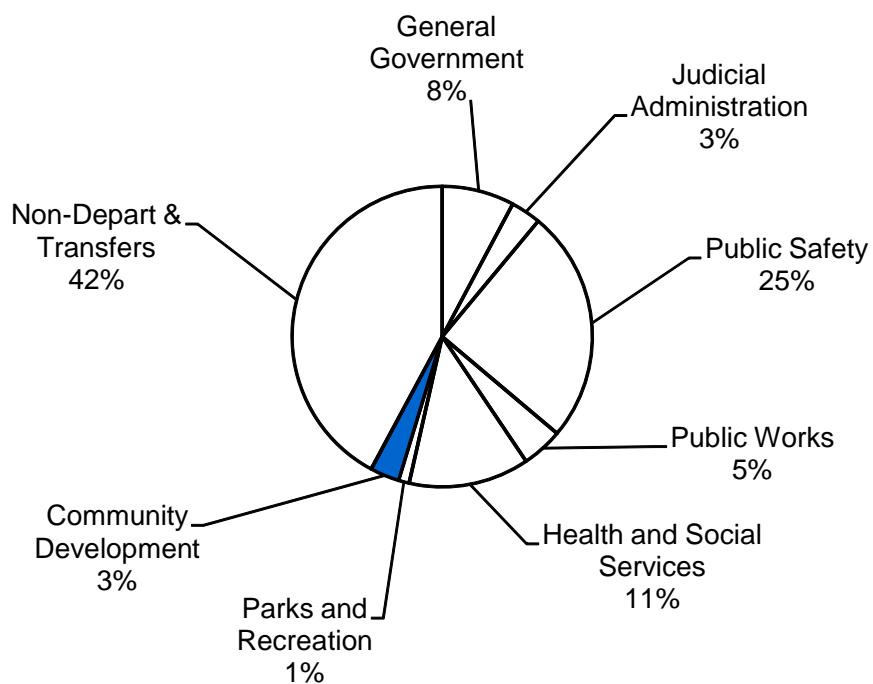
FUTURE ISSUES

- 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
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Community Development

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Community Development	\$ 717,538	\$ 722,993	\$ 722,993	\$ 717,511	-1%
Planning Commission	13,582	26,765	26,765	26,739	0%
Economic Development	128,709	161,549	162,649	147,052	-9%
VPI Extension Office	95,545	107,327	102,327	109,079	2%
Total Community Development	\$ 955,374	\$ 1,018,634	\$ 1,014,734	\$ 1,000,381	-2%

COUNTY OF KING GEORGE
Community Development
\$1,000,381



Total General Fund
\$31,841,809

COMMUNITY DEVELOPMENT

DESCRIPTION

The Department of Community Development's mission is to provide guidance and regulation for residential development, businesses and public facilities in accordance with the Comprehensive Plan and provide assistance to the general public on land use and related planning and zoning issues. This department also assists the various Boards as stated below.

STRATEGIC GOALS/OBJECTIVES

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

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 694,520	\$ 638,776	\$ 640,951	\$ 616,660	-4%
Operating	\$ 55,892	\$ 78,761	\$ 82,042	\$ 95,565	16%
Capital	\$ 26,415	\$ -	\$ -	\$ -	#DIV/0!
TOTAL	\$ 776,827	\$ 717,537	\$ 722,993	\$ 712,225	-1%
Full Time Staff	11	11	11	11	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Permit Applications processed	909	715	812
Single Family Dwelling Permits	136	69	102
Single Family Dwelling Permits Processed 5 – 7 days	100%	100%	100%
Plan Reviews Processed	10	7	8
Plan Reviews Processed w/in 90 Days	100%	100%	100%
Re-zonings Requested	1	2	1
Re-zonings Processed w/in 90 days	100%	100%	100%
Erosion/Sediment Control Plans Processed	9	6	7
Erosion/Sediment Control Plans Processed w/in 45 days	100%	100%	100%
Wetland Permit Applications Processed	14	6	10
Wetland Permit Applications Processed w/in 60 days	100%	100%	100%

FUTURE YEAR ISSUES:

- Update the Comprehensive plan.

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

DESCRIPTION

Various Boards work in conjunction with Community Development. They are King George County Planning Commission, Board of Zoning Appeals, Wetlands Board and Board of Building Code of Appeals.

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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 8,980	\$ 13,582	\$ 26,765	\$ 26,739	0%
TOTAL	\$ 8,980	\$ 13,582	\$ 26,765	\$ 26,739	0%
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

MISSION

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:

- Advanced Manufacturing (Food, Pharmaceuticals, Chemicals, Plastic/Polymers)
- Security Services (IT, Finance, Insurance, Professional/Business Service)
- Science and Research (Biotech, Nanotech, R & D, Emerging Industries, Energy, Medical Labs)
- Transportation (Auto, Aerospace distribution)
- 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.

STRATEGIC GOALS/OBJECTIVES

- 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
- Host business-related seminars for educational, recognition, and/or networking purposes
- Continue to work the Commissioner of Revenue to develop statistical reports on business activity

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 110,671	\$ 121,291	\$ 128,413	\$ 130,013	100%
Operating	\$ 2,905	\$ 7,417	\$ 34,236	\$ 15,855	100%
TOTAL	\$ 113,576	\$ 128,708	\$ 162,649	\$ 145,868	100%
Full Time Staff	N/A	1	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Ribbon Cuttings held for new businesses	3	3	4

ACCOMPLISHMENTS

- The Board of Supervisors (Board) continues to maintain a very attractive real estate tax rate toward the attraction and retention of business.
- 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 2011 Business Appreciation Reception.
- We are in the process of having the Economic Development website evaluated and reconstructed. A vendor has been procured.

FUTURE ISSUES

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

VPI EXTENSION OFFICE

MISSION

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.

STRATEGIC GOALS/OBJECTIVES

- **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.
- **Family and Community Sciences** – To provide appropriate research-based information to empower individuals, families, and communities to reduce risks of preventable diseases, to adopt food and nutrition choices, to improve the quality of life for individuals, families, and communities, and support economic self-sufficiency and family stability.
- **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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 99,877	\$ 95,545	\$ 102,327	\$ 109,079	7%
TOTAL	\$ 99,877	\$ 95,545	\$ 102,327	\$ 109,079	7%

SERVICE LEVELS AND PERFORMANCE

N/A

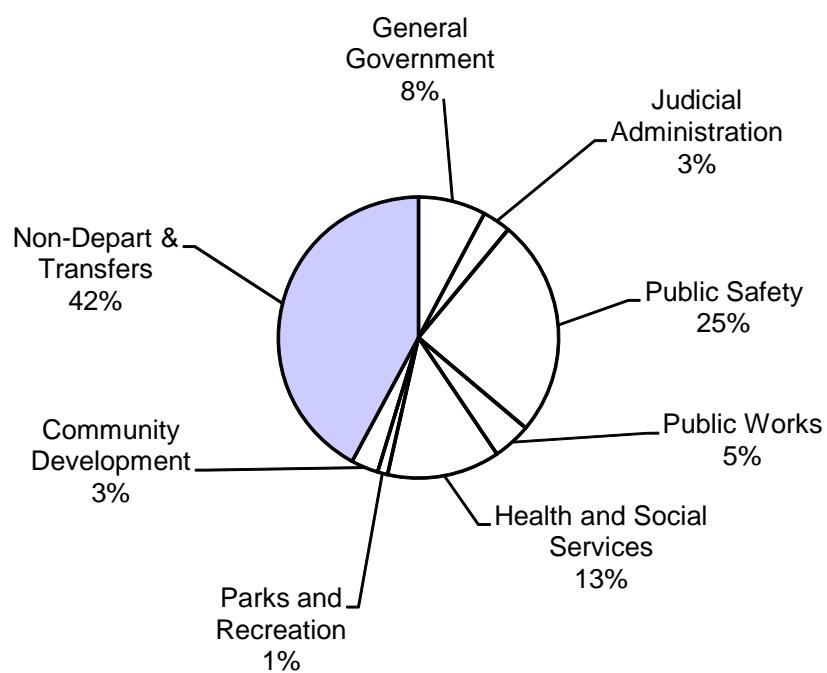
FUTURE YEAR ISSUES

The number of non-traditional farm landowners continues to increase in the county. We will continue to conduct programming to educate new land and home owners about proper landscape management, pasture management and establishment, and natural resource management.

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
Departmental Budgets By Function
Non-Departmental & Transfers

Department	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Proposed Budget	% Growth
<u>Non-Departmental:</u>					
County In & Out	\$ 11,045	\$ 63,500	\$ 138,500	\$ 30,000	-53%
Miscellaneous	599	-	500	10,000	100%
Contributions to Agencies	446,279	426,957	431,957	386,862	-9%
Reimbursements and Recoveries	23,172	30,000	30,000	30,000	100%
Contingency	-	50,000	-	100,000	100%
Total Non-Departmental	481,095	570,457	600,957	556,862	-2%
<u>Transfers:</u>					
Debt Service	258,662	333,622	333,622	140,510	-58%
Wireless Authority	48,600	46,980	46,980	46,980	0%
Recreation Activity	-	-	-	-	0%
CIP Transfer	-	-	1,250,000	214,168	100%
Smoot Library	302,180	348,944	348,944	351,103	1%
Schools Operating	10,282,962	14,718,089	14,217,545	11,720,732	-20%
Schools Cafeteria	-	-	-	-	0%
Rate Stabilization	-	-	-	392,093	100%
Total Transfers	10,892,404	15,447,635	16,197,091	12,865,586	-17%
Total Non-Departmental/Transfers	\$ 11,373,499	\$ 16,018,092	\$ 16,798,048	\$ 13,422,448	-16%

COUNTY OF KING GEORGE
Non-Departmental & Transfers
\$13,422,448



Total General Fund
\$31,841,809

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 include Fire Program, Four for Life, Child Safety Seats, Fredericksburg Regional Transit (FRED) and various other small amounts. These funds will be budgeted as grants are awarded.

BUDGET SUMMARIES

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	13,243	11,045	138,500	30,000	-78%
TOTAL	13,243	11,045	138,500	30,000	-78%
Full Time Staff	N/A	N/A	N/A	N/A	

Miscellaneous

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 4,097	\$ 600	\$ 500	\$ 10,000	100%
TOTAL	\$ 4,097	\$ 600	\$ 500	\$ 10,000	100%

Contributions to Agencies

The County receives annual requests for financial support from charities and non-profit organizations.

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 479,624	\$ 446,279	\$ 431,957	\$ 426,955	-1%
TOTAL	\$ 479,624	\$ 446,279	\$ 431,957	\$ 426,955	-1%

Transfers

Includes transfers from the General Fund to the Library, Schools, Wireless Authority and Recreation Fund.

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Transfers	\$ 11,920,968	\$ 10,893,003	\$ 16,197,091	\$ 13,186,543	-19%
TOTAL	\$ 11,920,968	\$ 10,893,003	\$ 16,197,091	\$ 13,186,543	-19%

COUNTY OF KING GEORGE
FISCAL YEAR 2011-2012
All Other Funds

Funds	FY 2009-10 Actual Expenditures	FY 2010-11 Adopted Budget	FY 2010-11 Amended Budget	FY 2011-12 Adopted Budget	% Growth
Schools	\$ 32,527,992	\$ 34,000,001	\$ 35,152,257	\$ 32,948,145	-3%
School Cafeteria	1,141,693	1,316,496	1,316,496	1,320,764	0%
Capital Improvements	6,933,328	842,263	2,092,263	883,234	5%
Debt Service	6,846,382	6,546,651	6,546,651	6,331,849	-3%
Wireless Authority	74,620	46,980	46,980	46,980	0%
Recreation Activity	328,030	321,239	421,135	335,726	5%
Law Enforcement Projects	577	22,200	24,000	24,000	8%
Smoot Library	469,763	502,102	502,102	495,041	-1%
Rate Stabilization	-	-	-	392,093	100%
Total Other Funds	\$ 48,322,385	\$ 43,597,932	\$ 46,101,884	\$ 42,777,832	-2%

SCHOOLS

The adopted budget for FY2011/2012 for the Schools is \$32,948,145 not including debt service in the amount of \$4,239,107.

This year's 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. In addition, additional funding was provided by the County to compensate for increased health costs.

There, also, are six key School Board goals upon which the budget was developed. Those goals are as follows:

1. Continue to improve student achievement, maintain school accreditation and meet the No Child Left Behind, AYP benchmarks.
2. Maintain standards for academic, conduct and attendance while meeting the varied needs of all students.
3. Recruit, hire and retain a highly qualified staff.
4. 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.
5. 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
6. Plan for the anticipated growth in the school division and the realignment of schools.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Schools	\$ 33,491,271	\$ 32,527,991	\$ 35,152,257	\$ 32,948,145	-6%
TOTAL	\$ 33,491,271	\$ 32,527,991	\$ 35,152,257	\$ 32,948,145	-6%

SERVICE LEVELS AND PERFORMANCE

	CY2009 Actual	CY2010 Actual	CY2011 Projected
Elementary School Enrollment	2,215	2,247	2,200
Number Elementary Schools	3	3	3
Middle School Enrollment	649	667	630
Number Middle Schools	1	1	1
High School Enrollment	1,264	1,314	1,320
Number High Schools	1	1	1

FUTURE

- King George was awarded \$5 million of QSCB funding to renovate Potomac Elementary School. This project will begin FY11/12.

CAPITAL IMPROVEMENTS FUND

DESCRIPTION

The Capital Improvement Fund for FY 2011/2012 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 **\$883,234**

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.

<u>Department</u>	<u>Project Title</u>	<u>FY11/12 Funding Amounts</u>
Parks and Recreation	Sealston Park - Phase II	\$ 200,000
		<u>\$ 200,000</u>
King George Schools	Potomac Elementary School Renovations	\$ 200,000
King George Schools	Purchase 4 School Buses	\$ 376,780
King George Schools	Replace Old Middle School Well	\$ 150,000
King George Schools	New High School - Stadium	<u>\$ 2,000,000</u>
		<u>\$ 2,726,780</u>
Economic Development	Natural Gas to King George Industrial Park	\$ 400,000
		<u>\$ 400,000</u>
Information Technology	Computer Hardware/Software Replacement Program	\$ 50,000
		<u>\$ 50,000</u>
Sheriff's Office	Mobile DataTerminal Replacements	\$ 98,410
		<u>\$ 98,410</u>
Administration	Vehicle Maintenance Facility	\$ 1,290,000
Administration	Ralph Bunche School	\$ 126,000
Administration	Angel Court CDBG Project	<u>\$ 680,000</u>
		<u>2,096,000</u>
Combined Courts	Courthouse Improvements	\$ 40,000
		<u>\$ 40,000</u>
Emergency Services	Ambulance Replacement Program	\$ 170,000
		<u>\$ 170,000</u>
	Grand Total:	\$ 5,781,190
	Available Cash FY 11/12:	\$ 883,234
	FY11 Cash Funded Projects:	\$ 861,190
	Remaining Cash Excess/(Deficit):	\$ 22,044

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.

Currently \$25,000 in projected operating costs in FY2011/2012 for the adopted capital budget. This is based on the newly purchased vehicle facility. Please note the FY2011/2012 budget includes bond proceeds as presented. (See brief descriptions of FY2012/2013 Capital Expenditures in Appendix H).

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Capital	\$ 13,643,415	\$ 13,361,049	\$ 21,464,484	\$ 6,990,000	-67%
TOTAL	\$ 13,643,415	\$ 13,361,049	\$ 21,464,484	\$ 6,990,000	-67%

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 and expected life of 2 years. The County's capital improvement needs and funding requirements are included in the CIP which includes FY2012 – FY2016. 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 \$317,000. These costs will occur in the future years beginning with Fiscal year 2012-2013 through Fiscal year 2015-2016.

King George County Adopted Annual Fiscal Plan 2011-2012

	ADOPTED CAPITAL IMPROVEMENT PLAN FY12								
AGENCY/DEPT.	PROJECT TITLE	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	TOTALS	FUNDING	Annual Operational impact upon completion
Parks and Recreation									
Parks and Recreation	Practice Lights at Ball Fields		\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 6,000
Parks and Recreation	Purkins Corner - Landfill Site	-	\$ -	\$ 1,500,000		\$ -	\$ 1,500,000	\$ 1,590,000	\$ 7,000
Parks and Recreation	Barnesfield Park Upgrades, Phase 1		\$ 40,000	\$ 310,000	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 4,000
Parks and Recreation	Barnesfield Park Upgrades, Phase 2	\$ -	\$ 50,000	\$ 552,000	\$ -	\$ -	\$ 602,000	\$ 602,000	\$ 12,000
Parks and Recreation	Citizens Center Expansion	\$ -	\$ -		\$ 100,000	\$ 1,115,000	\$ 1,215,000	\$ 1,215,000	\$ 12,000
Parks and Recreation	Sealston Park, Phase 2	\$ 200,000	\$ -			\$ -	\$ 200,000	\$ 550,000	
Totals		\$ 200,000	\$ 150,000	\$ 2,422,000	\$ 100,000	\$ 1,115,000	\$ 3,987,000	\$ 4,427,000	\$ 41,000
King George Schools									
King George Schools	Potomac Elementary School Renovations	\$ 200,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,200,000	\$ 5,464,807	
King George Schools	Replace Old King George Middle School HVAC		\$ -	\$ 1,600,000	\$ -	\$ -	\$ 1,600,000	\$ 1,625,000	
King George Schools	Replace Old King George Middle School Well	\$ 150,000	\$ -		\$ -	\$ -	\$ 150,000	\$ 150,000	
King George Schools	New High School - Stadium	\$ 2,000,000		\$ -	\$ -	\$ -	\$ 2,000,000	\$ 3,263,000	\$ 5,000
King George Schools	Repair Admin/School Complex Roof Area A-T & X	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,297	
King George Schools	Purchase 4 School Buses	\$ 376,780	\$ -	\$ -	\$ -	\$ -	\$ 376,780	\$ 376,780	
Totals		\$ 2,726,780	\$ 5,000,000	\$ 1,600,000	\$ -	\$ -	\$ 9,326,780	\$ 11,221,884	\$ 5,000
Administration									
Administration	Vehicle Maintenance Facility	\$ 1,290,000		\$ -	\$ -		\$ 1,290,000	\$ 1,290,000	\$ 25,000
Administration	Resurfacing Administration/Courthouse Parking Lot	\$ -	\$ 125,000	\$ -	\$ -		\$ 125,000	\$ 125,000	\$ -
Administration	Ralph Bunche School	\$ 126,000	\$ 215,000				\$ 341,000	\$ 350,404	
Administration	Government Center - Health and Human Resources Building	\$ -		\$ -	\$ -	\$ 10,085,600	\$ 10,085,600	\$ 10,085,600	
Administration	Angel Court CDBG Project	\$ 680,000					\$ 680,000	\$ 680,000	
Administration	Hunter Field Upgrades			\$ 190,000			\$ 190,000	\$ 190,000	
Totals		\$ 2,096,000	\$ 340,000	\$ 190,000	\$ -	\$ 10,085,600	\$ 12,711,600	\$ 12,721,004	\$ 25,000
Information Technology									
Information Technology	Replace AS 400 Server Replacement	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
Information Technology	Computer Hardware/Software Replacement Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 200,000	\$ 260,200	
Totals		\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ -	\$ 300,000	\$ 360,200	\$ -
Economic Development									
Economic Development	Natural Gas at the King George Industrial Park	\$ 400,000	\$ 4,100,000					\$ 4,500,000	\$ 4,500,000
Totals		\$ 400,000	\$ 4,100,000	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ -
Combined Courts									
Combined Courts	Replace Courts Building				\$ 1,400,000	\$ 14,000,000	\$ 15,400,000	\$ 15,400,000	
Combined Courts	Courthouse Improvements	\$ 40,000	\$ 260,000				\$ 300,000	\$ 300,000	
Totals		\$ 40,000	\$ 260,000	\$ -	\$ 1,400,000	\$ 14,000,000	\$ 15,700,000	\$ 15,700,000	\$ -
Sheriff Office									
Sheriffs' Office	Mobile Data Terminals Replacement (26 units)	\$ 98,410	\$ 98,410	\$ -	\$ -	\$ -	\$ 196,820	\$ 196,820	\$ 11,700
Totals		\$ 98,410	\$ 98,410	\$ -	\$ -	\$ -	\$ 196,820	\$ 196,820	\$ 11,700
L.E. Smoot Library									
L.E. Smoot Library	Main Library Expansion (VRA funds)			\$ -	\$ -	\$ -	\$ -	\$ 4,840,453	\$ 260,000
Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,840,453	\$ 260,000
Emergency Services									
Emergency Services	Replacement of Engine 11	\$ -	\$ 525,000		\$ -	\$ -	\$ 525,000	\$ 525,000	\$ -
Emergency Services	Ambulance Replacement Program	\$ 170,000	\$ 170,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 865,000	\$ 865,000	\$ -
Emergency Services	Replace Company 2: Combine Fire & Rescue in	\$ -	\$ 250,000	\$ 300,000	\$ 3,000,000	\$ -	\$ 3,550,000	\$ 3,550,000	\$ -
Emergency Services	Replacement of Engine 21	\$ -	\$ -	\$ 525,000		\$ -	\$ 525,000	\$ 525,000	\$ -
Emergency Services	Regional Fire / EMS Training Center	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 200,000	\$ 400,000	\$ 400,000	\$ -
Totals		\$ 170,000	\$ 945,000	\$ 1,100,000	\$ 3,275,000	\$ 375,000	\$ 5,865,000	\$ 5,865,000	\$ -
Grand Total		\$ 5,781,190	\$ 11,043,410	\$ 5,362,000	\$ 4,825,000	\$ 25,575,600	\$ 52,587,200	\$ 47,111,357	\$ 342,700

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 2.19%.

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. The County is in the process of working with our financial advisor to update the debt ratio to be more in line with industry standards.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Debt Service	\$ 6,059,849	\$ 6,823,167	\$ 6,546,651	\$ 6,331,849	-3%
TOTAL	\$ 6,059,849	\$ 6,823,167	\$ 6,546,651	\$ 6,331,849	-3%

Debt Service **\$ 6,331,849**

A total of \$6,331,849 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 **\$ 44,708**

The sum of \$44,708 is to be transferred to the Service Authority to assist with debt service for the Series 2001 VRA loan.

The Board of Supervisors has phased out this transfer by a reduction of 20% per year. This is the final year. Currently there are efforts in place to make the Service Authority self sufficient in the near future by following a rate increase plan developed by our financial advisors.

RECREATION ACTIVITY FUND

The Recreation Activity is made of two programs; Athletics and General. They are described below.

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

1. Expand health, fitness and athletic programming opportunities to youth, adults, senior citizens and those with special needs.
2. Streamline various departmental/consumer process' related to athletics
3. In conjunction with General Recreation Programs, decrease incrementally the need for the General Fund Transfer.

BUDGET SUMMARY – Athletics and General Programs

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 211,385	\$ 212,976	\$ 287,555	\$ 215,523	-25%
Operating	\$ 105,846	\$ 115,052	\$ 133,580	\$ 118,013	-12%
TOTAL	\$ 317,231	\$ 328,028	\$ 421,135	\$ 333,536	-21%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Gymnastics Participants	275	279	300
Youth Basketball Participants	274	269	270
Youth Soccer	702	702	710
Karate Participants	80	92	100
Miscellaneous	26	94	166

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

1. Increase programming opportunities to all populations, placing increased concentration in teen and senior activities:
2. Seek additional instructional resources to offer minimally 10 new programs
3. Investigate marketing alternatives to broadcast recreational programs and impact programs
4. Establish community, civic organization and business relationships to assist with programs
5. 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

	FY09/10 Actual	FY10/11 Actual	FY11/12 Planned
Number participants in Youth Camps/Clinics	239	281	340
Number participants in Adult Activities	800	845	860
Karate Tournament	350	500	500

FUTURE YEAR ISSUES

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.

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Operating	\$ 9,500	\$ 577	\$ 24,000	\$ 24,000	0%
TOTAL	\$ 9,500	\$ 577	\$ 24,000	\$ 24,000	0%
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 Board has recently appointed a new Library Director.

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.

Eight computers are available for patron use with access to many computer programs and the Internet.

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. A scanner, fax machine and copier are also available for patron use.
3. Story time – 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 – Include music programs, 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 Work Room for meetings
6. GED and English as a Second Language classes –Offered during the school year on Tuesday and Thursday mornings, and Monday and Wednesday evenings.
7. Summer Reading Program –offered every summer to encourage kids to keep reading, 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.

GOALS

The Library strives to serve the County in the following roles

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

BUDGET SUMMARY

	ACTUAL FY/2009	ACTUAL FY/2010	AMENDED FY/2011	ADOPTED FY/2012	% CHANGE FROM FY 11
Personnel	\$ 261,839	\$ 254,554	\$ 297,981	\$ 300,138	1%
Operating	\$ 200,439	\$ 215,209	\$ 204,121	\$ 204,121	0%
Capital	\$ 5,830	\$ 5,830	\$.	\$ -	0%
TOTAL	\$ 468,107	\$ 475,593	\$ 502,102	\$ 504,259	0%
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. Most of the Library portfolio is invested in FNMA and FHLMC bonds. As interest rates fall and homeowners refinance, these bonds are called.

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

	<u>FY10 Actual</u>	<u>FY11 Actual</u>	<u>FY12 Planned</u>
Total Circulation	94,617	106,665	106,000

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.

Capital Project: The Board of Supervisors had provided some funding to begin expansion of the library. Architectural design is nearing completion. The library will expand from 10,000 square feet to 25,000 square feet. See schematic drawing below.

FUTURE YEAR ISSUES

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



SOUTH ELEVATION



EAST ELEVATION

SMOOTH LIBRARY EXPANSION
KING GEORGE COUNTY, VIRGINIA

SCHEMATIC DESIGN
3/12/2009



APPENDIX A
COUNTY OF KING GEORGE
FULL TIME PERSONNEL COMPLEMENT

DEPARTMENT	FY09 Approved	FY10 Approved	FY11 Approved	FY12 Adopted
COUNTY ADMINISTRATOR	4	4	4	4
County Administrator	1	1	1	1
Deputy County Administrator	0	0	0	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	9	9	9	9
Director of Finance	1	1	1	1
Procurement Manager	1	1	1	1
Finance Specialist	2	2	2	2
Payroll/Personnel Supervisor	1	1	1	1
Payroll Tech	1	1	1	1
Utility Billing Supervisor	1	1	1	1
Utility Billing Clerk/Office Assistant	1	1	1	1
Accountant	1	1	1	1
Buyer	0	0	0	0
Information Technology Supervisor				
INFORMATION TECHNOLOGY	2	2	2	2
Information Technology Supervisor	1	1	1	1
PC Technician	1	1	1	1
REGISTRAR	1	1	1	1
Registrar	1	1	1	1
Asst. Registrar	0	0	0	0

DEPARTMENT	FY09 Approved	FY10 Approved	FY11 Approved	FY12 Adopted
CLERK OF CIRCUIT COURT	6	6	6	6
Clerk of Circuit Court	1	1	1	1
Deputy III	1	1	1	1
Deputy I	2	2	2	2
General Office Clerk	2	2	2	2
COMMONWEALTH'S ATTORNEY	5	5	5	5
Commonwealth's Attorney	1	1	1	1
Assistant Commonwealth Attorney	1	1	1	1
Administrative Asst. II	2	2	2	2
Combined Courts Attorney	1	1	1	1
SHERIFF	43	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	6	6	7	7
Detective	1	1	1	1
DEPT OF EMERGENCY SERVICES	25	25	25	28
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	15	15	15	15
Fire Fighter/ Medic	3	3	3	6
Operations Officer	1	1	1	1
Administrative Assistant	1	1	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

DEPARTMENT	FY09 Approved	FY10 Approved	FY11 Approved	FY12 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	2	2	2	2
County Engineer	1	1	1	1
Engineer	0	0	0	0
Construction Inspectors	1	1	1	1
DEPT OF GENERAL PROPERTIES	9	9	11	11
Facilities Superintendent	1	1	1	1
Groundskeeper	4	4	5	5
Custodian	3	3	4	4
Park Maintenance Supervisor	1	1	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	0	0	0	0
Park Foreman	0	0	0	0
Groundskeeper	0	0	0	0
Custodian	0	0	0	0
LIBRARY	4	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	1
COMMUNITY DEVELOPMENT	11	11	11	11
Director of Community Development	1	1	1	1
Planner	1	1	1	1
Building Official	1	1	1	1
Building Inspector	2	2	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	1
ECONOMIC DEVELOPMENT				
Director	0	1	1	1
TOTAL	144	144	144	149

APPENDIX B

COUNTY OF KING GEORGE
GENERAL FUND REVENUE ESTIMATES

Description	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Adopted	FY 11/12 vs. FY 10/11
General Property Taxes				
Real Estate	\$12,110,214	\$11,482,862	\$12,180,792	6.08%
Delinquent Real Estate Taxes	\$289,796	\$229,600	\$243,600	6.10%
Public Service/Real Estate	\$1,197,045	\$1,327,485	\$1,475,539	11.15%
Public Service/Personal Property	\$2,607	\$2,600	\$2,600	0.00%
Personal Property	\$3,469,622	\$3,796,028	\$3,581,800	-5.64%
Delinquent Personal Property Taxes	\$232,889	\$189,800	\$214,900	13.22%
Mobile Homes	\$20,459	\$23,520	\$23,520	0.00%
Machinery and Tools	\$123,606	\$141,316	\$169,148	19.69%
Penalties	\$205,424	\$160,000	\$200,400	25.25%
Interest	\$124,959	\$100,000	\$114,000	14.00%
Total General Property Taxes	\$17,776,621	\$17,453,211	\$18,206,299	4.31%
Other Local Taxes				
Local Sales Tax	\$1,323,482	\$1,300,000	\$1,344,000	3.38%
Consumers Utility Tax	\$245,177	\$220,000	\$240,000	9.09%
Local consumption Tax	\$68,236	\$65,000	\$65,000	0.00%
Business License Tax	\$1,474,826	\$1,100,000	\$1,450,000	31.82%
Cable TV franchise License Tax	\$0	\$0	\$0	0.00%
Motor Vehicle Licenses	\$509,924	\$500,761	\$500,760	0.00%
Bank Franchise Tax	\$65,170	\$70,000	\$63,000	-10.00%
Recordation Taxes	\$275,511	\$350,000	\$275,000	-21.43%
Local Tax from Clerk	\$70,732	\$61,570	\$67,000	8.82%
Interest on fines	\$2,614	\$2,800	\$2,640	-5.71%
Transient Occupancy Tax	\$128,724	\$110,000	\$126,000	14.55%
Meals Tax	\$769,662	\$719,580	\$768,000	6.73%
Communications Taxes/E911	\$405,119	\$400,000	\$400,000	0.00%
Total Other Local Taxes	\$5,339,177	\$4,899,711	\$5,301,400	8.20%
Permits, Privilege Fees & Regulatory Licenses				
Animal Licenses	\$7,247	\$6,500	\$7,000	7.69%
Land Use Application Fees	\$7,535	\$2,100	\$3,000	42.86%
Land Trans Fees	\$693	\$650	\$650	0.00%
Building Permits	\$146,145	\$90,000	\$120,000	33.33%
Reinspection Fees	\$300	\$2,000	\$300	-85.00%
Electrical Permits	\$16,137	\$10,000	\$14,400	44.00%
Plumbing Permits	\$4,647	\$5,000	\$6,000	20.00%
Mechanical Permits	\$15,338	\$8,000	\$14,400	80.00%
Septic Permits	\$12,425	\$15,000	\$7,800	-48.00%
Sign Erection Permits	\$0	\$500	\$500	0.00%
Home Occupation Permit Fees	\$2,200	\$2,250	\$2,200	-2.22%

Description	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Adopted	FY 11/12 vs. FY 10/11
Permits, Privilege Fees & Regulatory Licenses, Continued				
Soil & Erosion Permits	\$14,600	\$14,700	\$13,000	-11.56%
Concealed Weapon Permits	\$8,645	\$8,000	\$8,000	0.00%
Wetland Application Fees	\$2,000	\$500	\$1,000	100.00%
Conditional Use Permit Appl	\$780	\$600	\$600	0.00%
Subdivision Plat Fees	\$2,780	\$6,800	\$6,800	0.00%
Preliminary Site Plan Review	\$5,590	\$6,700	\$5,500	-17.91%
Rezoning Fees	\$1,180	\$1,500	\$1,500	0.00%
Zoning Permits	\$34,450	\$32,500	\$32,500	0.00%
Landfill inspection fees	\$188,507	\$188,000	\$188,000	0.00%
Total Permits, Fees & Licenses	\$471,199	\$401,300	\$433,150	7.94%
Fines & Forfeitures				
Court Fines & Forfeitures	\$222,567	\$225,000	\$257,000	14.22%
Dog Violation Fees	\$8,356	\$6,000	\$9,000	50.00%
Total Fines & Forfeitures	\$230,923	\$231,000	\$266,000	15.15%
Revenue From Use of Money & Property				
Revenue From Use Of Money	\$274,217	\$400,000	\$150,000	-62.50%
Revenue From Use Of Property	\$15,701	\$15,000	\$15,000	0.00%
Wireless Tower Lease	\$46,960	\$44,050	\$44,050	0.00%
Total Use of Money & Property	\$336,878	\$459,050	\$209,050	-54.46%
Charges For Services				
Sheriff's Fees	\$921	\$921	\$921	0.00%
Law Library Fees	\$3,709	\$600	\$3,500	100.00%
Local Court Appointed Attorney Fees	\$1,803	\$2,000	\$2,200	10.00%
Courthouse Maintenance Fees	\$26,213	\$10,400	\$20,000	92.31%
Commonwealth Attorney Fees	\$1,578	\$1,180	\$1,250	5.93%
Courthouse Security Personnel Fee	\$65,432	\$60,000	\$61,200	2.00%
Jail Admission Fee	\$3,516	\$3,000	\$3,300	10.00%
Charges for Parks and Recreation	\$0	\$0	\$0	0.00%
Charges for Maps/Publications	\$1,160	\$460	\$500	8.70%
Other	\$666	\$0	\$0	0.00%
Ambulance Fees	\$518,275	\$480,000	\$350,000	-27.08%
Total Charges for Services	\$623,273	\$558,561	\$442,871	-20.71%
Miscellaneous Revenue				
Miscellaneous Income	\$118,492	\$50,000	\$63,200	26.40%
Contributions to Welcome Center	\$0	\$0	\$0	0.00%
Insurance Recoveries	\$26,910	\$30,000	\$10,000	100.00%
Sale of County Property	\$0	\$0	\$0	0.00%
DMV Stop Fees	\$12,620	\$13,000	\$16,000	23.08%
DMV Administrative Fees	\$12,780	\$0	\$10,000	100.00%
Other	\$45,207	\$7,200	\$0	0.00%
Total Miscellaneous Revenues	\$216,009	\$100,200	\$99,200	-1.00%

Description	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Adopted	FY 11/12 vs. FY 10/11
Recovered Costs				
Recovered Costs	\$61,790	\$43,150	\$36,500	0.00%
Central Service Cost Alloc-KGCSA	\$175,000	\$175,000	\$175,000	0.00%
School Security	\$16,305	\$13,500	\$13,500	0.00%
Circuit Court Secretary Reimbursement	\$0	\$0	\$0	0.00%
Total Recovered Costs	\$253,095	\$231,650	\$225,000	0.00%
Non-Revenue Receipts				
Transfer from Capital Improvements Fund	\$0	\$0	\$0	0.00%
Transfer from GF Fund Balance	\$0	\$3,882,612	\$0	0.00%
KGSCA Loan Payment	\$5,630	\$31,530	\$48,195	0.00%
Total Revenue Receipts	\$5,630	\$3,914,142	\$48,195	0.00%
REVENUE FROM THE COMMONWEALTH				
Non-Categorical Aid				
ABC Profits	\$0	\$0	\$0	0.00%
Wine Tax	\$0	\$0	\$0	0.00%
Rolling Stock Tax	\$2	\$3,000	\$3,000	0.00%
Mobile Home Titling Tax	\$13,550	\$15,490	\$13,000	-16.07%
Recordation Taxes	\$126,137	\$90,000	\$90,000	0.00%
PPTRA	\$2,147,868	\$2,147,868	\$2,147,868	0.00%
Auto Rental Tax	\$25,499	\$25,000	\$25,000	0.00%
Total Non-Categorical Aid	\$2,313,056	\$2,281,358	\$2,278,868	-0.11%
Shared Expenses				
Commonwealth's Attorney	\$259,406	\$248,697	\$259,179	4.21%
Sheriff's Department	\$895,744	\$921,471	\$927,324	0.64%
Commissioner of the Revenue	\$119,339	\$105,847	\$107,378	1.45%
Treasurer	\$99,081	\$81,726	\$82,156	0.53%
Medical Examiner	\$0	\$0	\$0	0.00%
Registrar/Electoral Board	\$40,516	\$39,501	\$38,900	-1.52%
Clerk of the Circuit Court	\$204,603	\$198,636	\$203,431	2.41%
Total Shared Expenses	\$1,618,689	\$1,595,878	\$1,618,368	1.41%
Other Categorical Aid				
Welfare Administration	\$242,309	\$254,641	\$260,642	2.36%
Welfare General Relief	\$13,167	\$68,629	\$69,595	1.41%
Purchased Services	\$3,091	\$257,949	\$195,800	-24.09%
Aged/Blind/Disabled	\$11,158	\$0	\$0	0.00%
ADC-Foster Care/Adoption	\$160,661	\$0	\$0	0.00%
Special Needs/Adoption	\$35,519	\$0	\$0	0.00%
Independent Living	\$0	\$0	\$0	0.00%
Day Care	\$52,272	\$0	\$0	0.00%
JOBS Purchased Services (VIEW)	\$5,766	\$0	\$0	0.00%
Preventive Foster Care	\$0	\$0	\$0	0.00%
Family Preservation	\$1,235	\$0	\$0	0.00%

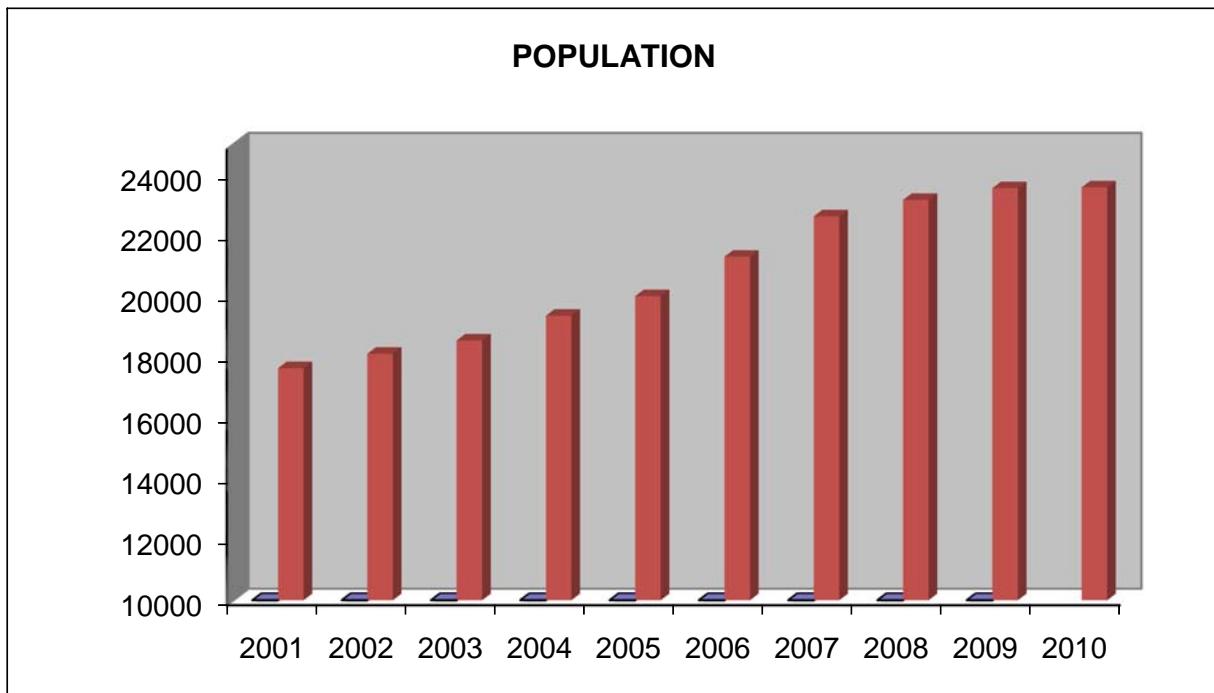
Description	FY 09/10 Actual	FY 10/11 Amended	FY 11/12 Adopted	FY 11/12 vs. FY 10/11
Other Categorical Aid, Continued				
Comprehensive Services Act	\$966,306	\$1,103,158	\$1,030,430	-6.59%
Health Department	\$0	\$0	\$0	0.00%
VA Dept of Fire Grants (VFIRS)	\$0	\$0	\$0	0.00%
VA Juvenile Community Crime (VJCC)	\$18,895	\$14,082	\$15,258	8.35%
Victim Witness Grant	\$18,582	\$19,896	\$19,896	0.00%
Technology Trust Funds	\$27,000	\$28,224	\$30,000	6.29%
Va Dept of Fire - Aid to Localities (ATL)	\$0	\$46,500	\$48,000	3.23%
DUI Enforcement grant	\$0	\$12,000	\$10,000	100.00%
Communication and Technolgy	\$0	\$0	\$0	0.00%
Litter Control	\$5,445	\$6,200	\$5,350	-13.71%
Commission for the arts (Blumont)	\$0	\$4,000	\$0	0.00%
Records preservation grant (Clerk)	\$0	\$0	\$0	0.00%
Other	\$90,488	\$157,870	\$61,443	-61.08%
Four for life	\$22,777	\$25,000	\$25,000	0.00%
Wireless board grant	\$80,836	\$0	\$0	0.00%
Total Other Categorical Aid	\$1,755,507	\$1,998,149	\$1,771,414	-11.35%
REVENUE FROM THE FEDERAL GOVERNMENT				
Categorical Aid				
Welfare Administration	\$494,235	\$337,468	\$525,687	55.77%
ADC Foster Care/Adoption	\$194,332	\$0	\$0	0.00%
Purchased Services/Public Assistance	\$18,709	\$591,368	\$403,487	100.00%
Special Needs Adoption	\$17,956	\$0	\$0	0.00%
Day Care	\$199,140	\$0	\$0	0.00%
JOBS Purchased Service	\$8,356	\$0	\$0	0.00%
Welfare Family Preservation	\$11,304	\$0	\$0	0.00%
Independent Living	\$0	\$0	\$0	0.00%
Law Enforcement Related Aid	\$5,449	\$0	\$0	0.00%
Emergency Services	\$21,786	\$35,000	\$0	-100.00%
VPA Cost Allocation	\$19,630	\$0	\$0	0.00%
Justice Assistance Grant (JAG)	\$0	\$3,500	\$0	-100.00%
LEMPG grant	\$12,820	\$0	\$12,820	#DIV/0!
Other Federal Aid	\$60,342	\$179,186	\$0	-100.00%
Total Categorical Aid	\$1,064,059	\$1,146,522	\$941,994	-17.84%
TOTAL GENERAL FUND	\$32,004,116	\$35,270,732	\$31,841,809	-9.72%

APPENDIX C
STATISTICAL SECTION

POPULATION

According to the 2010 population estimate, King George County has seen growth of 34% since 2001. King George has experienced a steady growth in population throughout the past ten years, averaging 3.2% growth per annum.

Year	Population	Growth rate
2001	17,626	2.42%
2002	18,100	2.69%
2003	18,538	2.42%
2004	19,355	4.41%
2005	20,000	3.33%
2006	21,299	6.50%
2007	22,630	6.25%
2008	23,170	2.39%
2009	23,557	1.67%
2010	23,584	0.12%

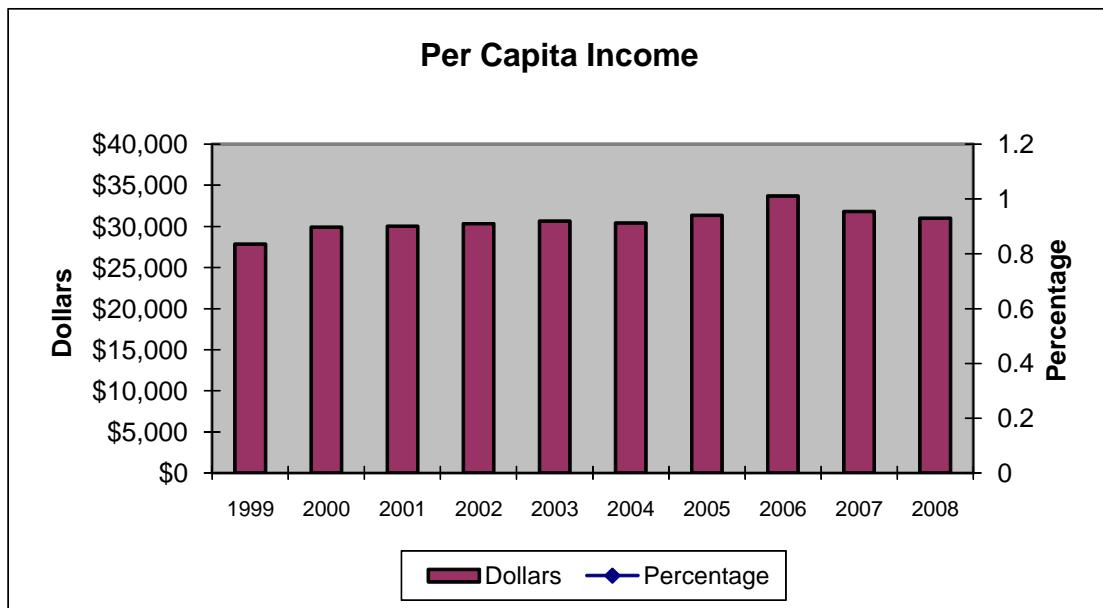


APPENDIX C
STATISTICAL SECTION

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
1999	\$27,842	2.5%
2000	\$29,900	7.4%
2001	\$30,031	1.4%
2002	\$30,331	1.0%
2003	\$30,635	1.0%
2004	\$30,425	-1.0%
2005	\$31,338	3.0%
2006	\$33,690	7.5%
2007	\$31,802	-5.6%
2008	\$30,995	-2.5%

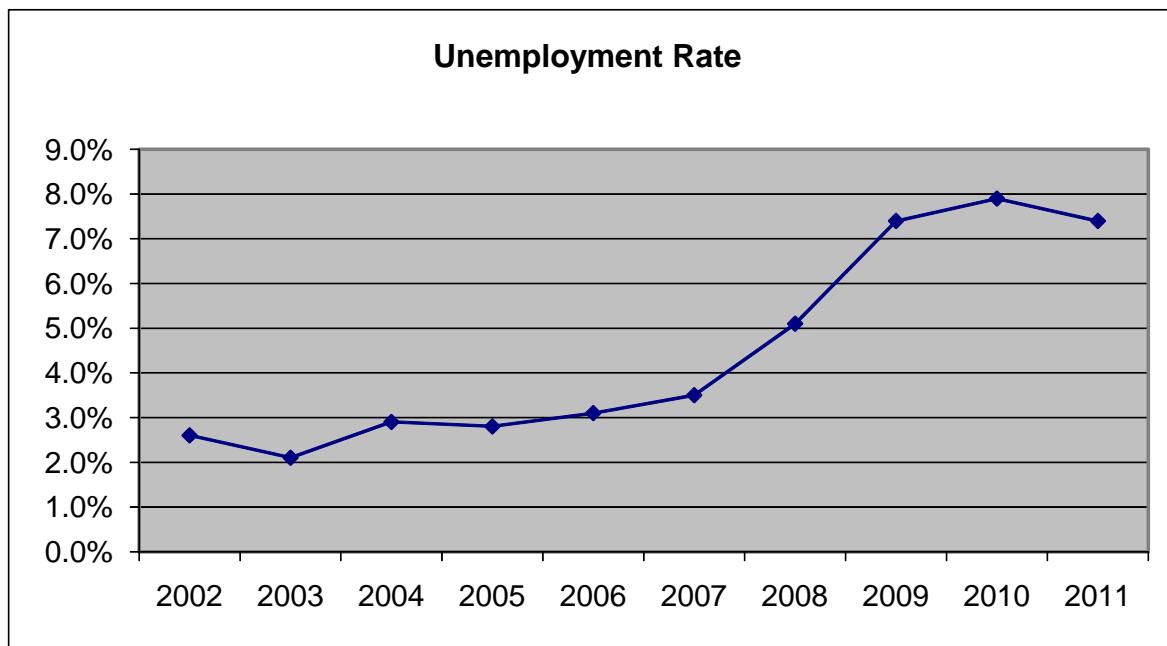


APPENDIX C
STATISTICAL SECTION

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 2.1% in 2003 to a high of 7.9% in 2010.

Year	Change
2002	2.6%
2003	2.1%
2004	2.9%
2005	2.8%
2006	3.1%
2007	3.5%
2008	5.1%
2009	7.4%
2010	7.9%
2011	7.4%

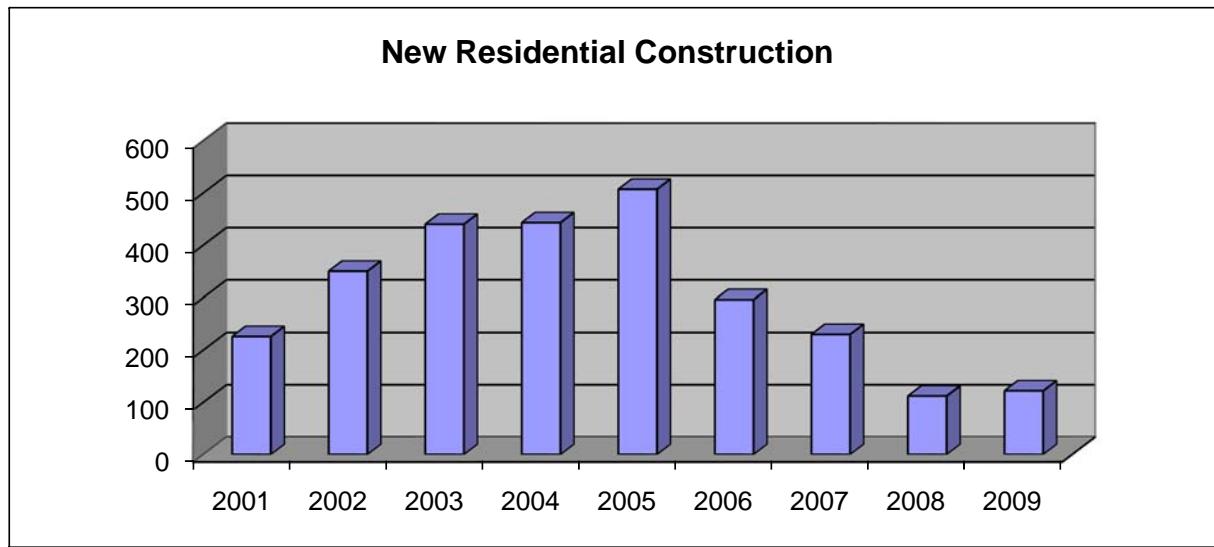


APPENDIX C
STATISTICAL SECTION

NEW RESIDENTIAL CONSTRUCTION

New residential construction is an important indicator in that steady building levels are indicative of a strong and stable economy. The range has been from a low of 112 to a high of 507 in the past ten years.

Year	New Residential Construction
2001	226
2002	350
2003	440
2004	443
2005	507
2006	296
2007	230
2008	112
2009	122
2010	136



APPENDIX C
STATISTICAL SECTION

TAX RATES

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
2010-11	\$0.50	\$3.20	\$0.00	\$2.50	\$0.50
* 2009-10	\$0.50	\$3.20	\$0.00	\$2.50	\$0.50
2008-09	\$0.45	\$3.20	\$0.00	\$2.50	\$0.45
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

*** Note: Equalized rate due to reassessment.**

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.	\$ 233,851,212.00	\$ 1,169,256.06	8.27%
VIRGINIA ELECTRIC & POWER COMPANY	\$ 27,484,286.00	137,421.43	0.97%
VERIZON SOUTH INC	\$ 16,780,812.00	83,904.06	0.59%
BIRCHWOOD POWER PARTNERS L P	\$ 16,150,600.00	80,753.00	0.57%
HILLIARD & BARTKO	\$ 9,616,000.00	48,080.00	0.34%
MONMOUTH WOODS ASSOCIATES	\$ 9,237,100.00	46,185.50	0.33%
PAYNE STREET LLC	\$ 8,837,428.00	44,187.14	0.31%
DAHLGREN OFFICE BUILDING LLC	\$ 7,539,000.00	37,695.00	0.27%
NORTHERN NECK ELECTRIC COOPERATIVE	\$ 7,439,518.00	37,197.59	0.26%
SIERRA RIDGE PROPERTIES	\$ 6,967,800.00	34,839.00	0.25%
DAHLGREN OFFICE BUILDING IV, LLC	\$ 6,779,400.00	33,897.00	0.24%
TOTAL	350,683,156.00	1,753,415.78	12.40%

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	3
Volunteer Firefighters	150
Sheriff's Employees	43
Education:	
Number of Schools:	
Elementary Schools	3
Middle School	1
High School	1
Employees:	
Job Categories:	
County	149
Schools	560
Elections:	
Last Local Election:	
Number of Registered Voters	11,690
Votes Cast	4,289
Percentage Casting Votes	37%

Appendix D



KING GEORGE COUNTY, VIRGINIA ADOPTED BUDGET FISCAL YEAR JULY 1, 2011 TO JUNE 30, 2012

ADOPTED REVENUES

General Property Taxes	\$ 18,206,300
Other Local Taxes	5,301,400
Licenses, Permits and Fees	7,223,150
Fines and Forfeitures	292,000
Use of Money and Property	469,050
Charges for Services	1,655,962
Recovered Costs	305,000
Miscellaneous	169,000
Total Local Sources	\$33,621,862

Revenues from the Commonwealth

Non-categorical Aid	\$ 2,278,868
Shared Expenses	1,618,368
Categorical Aid	20,320,744
Total State Funds	\$24,217,980

Revenues from the Federal Government

Categorical Aid	\$ 3,988,413
Total Federal Funds	\$ 3,988,413

Transfers/Fund Balance	\$55,395
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TOTAL ADOPTED REVENUES	<u>\$61,883,650</u>
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ADOPTED EXPENDITURES

Board of Supervisors	67,643	
County Administrator	394,783	
County Attorney (Legal Svrs)	100,809	
Human Resources	27,619	
Commissioner of Revenue	388,138	
Reassessment	-	
Treasurer	302,695	
Department of Finance	797,887	
Information Technology	231,222	
Electoral Board	52,283	
Registrar	118,778	
Circuit Court	24,900	
Combined Courts	22,537	
Magistrate	3,650	
Clerk of the Circuit Court	397,517	
Clerk of the Circuit Court Tech Trust Fund	30,000	
Law Library	3,500	
Victim & Witness Asst. Prog	22,838	
Commonwealth Attorney	532,685	
Sheriff	3,163,105	
DUI Enforcement Grant	9,956	
JAG Assistance Grant	19,386	
E-911	588,259	
Department of Emergency Services	2,469,355	
KG fire & Rescue	376,211	
EMS grants	120,820	
Ambulance Fee for Service	26,480	
County/City Operated Institutions	896,825	
VJCCA/CHINS	55,279	
Animal Control	258,432	
Landfill	225,134	
Engineering/Public Works	106,706	
Litter Control	5,350	
Dept of General Properties (Park Oper)	1,068,958	
Health Department-outside agency	308,415	-
Administration-DSS	1,413,338	
Public Assistance	117,500	
Purchase of Services	590,070	
Comprehensive Services Act (CSA)	1,710,435	
Dept of Parks & Recreation	308,182	
Citizen's Center	61,300	
Dept of Community Development	717,511	
Planning Com//Zoning Board	26,739	
VPI Extension Office	109,079	
Economic Development	147,052	
Non-Departmental	456,862	

School Operating Fund		32,948,145
Instruction	22,495,161	
Administration	720,872	
Transportation	2,210,117	
Operations/Maintenance	3,383,215	
Facilities	103,060	
Debt Service	144,349	
Technology	1,354,951	
Fund 251	1,176,071	
Fund 252	1,360,349	
School Cafeteria	1,320,764	
Capital Improvement Fund	883,234	-
Debt Service Fund	6,331,849	
Rate Stabilization Fund	392,093	
Recreation Activity Fund	335,726	
Law Enforcement Project Fund	24,000	
Wireless Authority	46,980	
Smoot Library	495,041	
Transfers	129,595	
Unobligated Expenditures	100,000	
TOTAL ADOPTED EXPENDITURES	\$ 61,883,650	

APPENDIX E
KING GEORGE COUNTY 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
Enterprise Fund	This fund is used to report any activity for which a fee is charged to external users for goods or services.
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.

APPENDIX E **KING GEORGE COUNTY BUDGET GLOSSARY**

Fund Balance	The difference between costs and revenue. A negative fund balance is sometimes called a deficit.
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.
Governmental Fund	Fund typically used to account for tax –supported activities.
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.

APPENDIX E **KING GEORGE COUNTY BUDGET GLOSSARY**

Reserve	A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.
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.
School Fund	This fund is used for revenues and expenditures related to operations of the public school system.
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 2012
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 2012
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

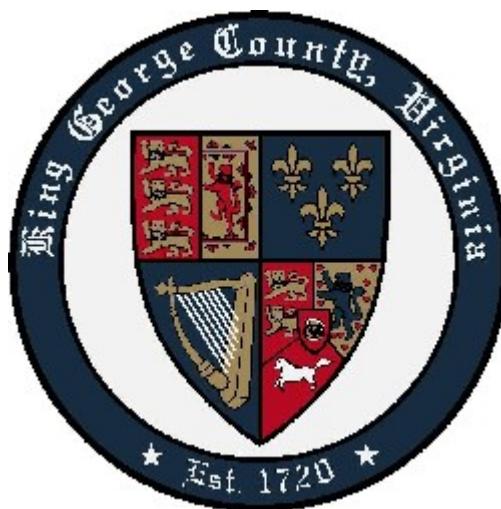
VPSA – Virginia Public School Authority Bonds

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.

APPENDIX F

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.

APPENDIX F

- 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.

APPENDIX F

- 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.

APPENDIX F

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.

APPENDIX F

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.

APPENDIX F

Fund Balance Policy – General Fund (Revised 2010)

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.
- c) Fund Balance levels that fall below recommended levels can result in the need for costly short-term financings, reduce interest earnings and, as such, can increase the cost of providing service to tax payers

2. Governing Standards

- a) Governmental Accounting Standards Board (GASB)
- b) Generally Accepted Accounting Principles (GAAP)
- c) Government Financial Officers Association (GFOA)
- d) Nationally recognized Rating Agencies (i.e. Standard & Poor's, Moody's Investors Service, Fitch Ratings)

3. Planning and Performance

- a) Compliance with the 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. Re-appropriation 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. Unreserved – Undesignated Fund Balance exist to provide resources for 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, to meet desired reserve levels in order to maximize the County's standing in the credit markets and to maximize the County's credit rating(s), to maximize interest earnings thereby reducing the stress on other key General Government revenues.
 - ii. The General Fund's Undesignated Fund Balance shall be at all times at least equal to 20% of the total operating budget of the County. The Total Operating Budget of the County shall include the General Fund, Inter-fund Transfers (so long as they are not double counted), the School Fund(s), and operating revenues in the Capital Projects Fund.

- d) Balances shall be at such a level that the County will not incur costly short-term borrowing as a means to fund operations (see Debt Policy).
- e) The County maintains a Revenue Stabilization Fund that is designed to provide funding for unplanned cash-flow fluctuations or financial emergencies. In the event of an unplanned cash-flow fluctuation (i.e. revenue shortfall, expenditure increase) or financial emergency, the County intends to utilize the Revenue Stabilization Fund as the primary source of funding from reserves versus the Undesignated Fund Balance. (See Stabilization Policy)
- f) Should the Revenue Stabilization Fund be depleted in the face of a severe financial emergency, the County may, from time to time, reduce the Undesignated Fund Balance below the 20% policy for the purposes of: a declared fiscal emergency; financial opportunity to enhance the well-being of King George County; or, other such global purpose as to protect the long-term fiscal security of King George County. In such circumstances, after legally available fund balances have been calculated as part of closing-out a fiscal year, the Board of Supervisors will adopt a plan as part of the following year's budget process to restore the legally available fund balances to the policy level within 24 months from the date of the budget adoption.
- g) General Fund, Undesignated Fund Balance in excess of a 20% policy will be available for appropriation by the Board of Supervisors, as needed. These funds should be used for non-recurring expenditures, one-time capital expenditures or economic development-related expenditures.

APPENDIX F

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.

APPENDIX F

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:

- 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.

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

2011-2012 ANNUAL FINANCIAL PLAN



Instructions and Forms Booklet

King George County
Department of Finance

FY11-12 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 2011-12 operating budget involved using the same approach as used last year. 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 Shugart (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 Finance designee once completed by the due date. Forward attachments by e-mail 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 08/09DEPARTMENT 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 Operating Budget Request

Fiscal Year 08/09

DEPARTMENT: Finance **NUMBER:** 12510
FUND 001

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
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>				

APPENDIX H **FY 2011/2012 CAPITAL PROJECTS DETAIL**

Parks and Recreation: \$200,000

Recreation projects will be funded by Natatorium funds received by the County in 2004 and available for spending on specific projects as of October, 2011.

Sealston Park Sports Complex, Phase 2: \$200,000

Located on property adjoining Sealston Elementary is the Sealston Sports Complex (SSC). In its first phase, all fields were developed and the necessary electrical capacities were incorporated to accommodate phases 2 and 3. Phase 2 consists of designing and constructing a 1,000 – 1,200 square foot comfort facility (restroom, concession and storage); adding a 7,200 sq.ft. multipurpose court; and a one mile walking/handicap accessibility path.

King George County School Board: \$2,726,780

All school capital costs will utilize interest income earned on bond issues used to finance the newly completed King George High School.

Potomac Elementary School 1950's Section Renovations: \$200,000

This is necessary to make this area of the building safe and acceptable for continued instructional use. While the 1950's section of the building is clean, it is old, needs to be updated and, must be brought into compliance with county and state code. The School Division has replaced sections of carpet, completed minor repairs and painted walls but major renovations need to take place if the facility is going to continue to be used for instructional space. This is to cover architectural costs and will be funded from County Capital Fund Balance.

School Bus Purchase \$376,780

Currently the Schools have 9 buses over 18 years old. This purchase is in conjunction with a lease-purchase program to replace buses as needed and ensure adequate transportation for schools. This request consists of the purchase of four regular route school buses at the cost of \$94,194 each. This will be funded by cash provided by the County.

Replace Old Middle School Well \$150,000

This is to drill and construct a new water supply well with a new submersible pump and tie in at the Old King George Middle School. The current well at the Old King George Middle School may cease to function at any time. It has been repaired but is not reliable. If this project completed, the new well will permit the building to continue to be used for educational and/or other purposes. It is projected that this will be funded by surplus school funds from FY10/11.

High School Stadium/New High School \$2,000,000

The newly completed high school originally included a stadium, however, due to budget constraints, it was deleted. The Board has approved construction of the facility and funding for an assessment to determine actual costs of construction. This is to fund initial construction of the facility. This project would provide a facility that could be used for years into the future and would address the safety concerns with the current field (Hunter Field), especially in the area of parking. the high school. This presents a safety hazard in the event of a crisis situation. If these roads are constructed, staff, students and buses can travel within the complex during morning arrival and afternoon dismissal times. This would reduce the congestion on Routes 206 and 3 as well as provide access during a crisis. Total costs are projected to be over \$3 million over \$1 million has been appropriated in previous years. This will be funded by interest income earned on bonds sold for the new high school.

APPENDIX H

Economic Development/Natural Gas to Industrial Park \$400,000

Bring a natural gas pipeline to the King George Industrial Park by extending the current pipeline from Stafford County to the park, a distance of approximately 6.5 miles. Natural gas to the industrial park could stimulate new business locations and expansions to King George which would bring new jobs to the County and diversify and increase the tax base for the County. As more businesses move into the industrial park, as a result of easy access to natural gas, water and sewer usage will increase thereby requiring that adequate facilities be available. This will be funded by General Fund fund balance.

Computer Hardware/Software Replacement Program \$50,000.

A hardware/software replacement program was implemented in FY10/11 that will occur on an annual basis. The main purpose is to replace obsolete and aging County computers. The computers in need are five years old or greater and have exceeded a productive life cycle. Currently we have identified a total of 25 computers that need to be replaced this fiscal year. The remaining would be identified on an annual basis based on use and need. The County has 206 computers and approximately 33% are five years and older. This project will be cash Funded.

Sheriff's Office \$98,410 (This is the first of two years)

Purchase twenty-six (26) new Mobile Data Terminals to replace existing units. The Sheriff's Office currently has twenty-four (24) MDTs that are heavily used for field operations and have become indispensable. The units were purchased during the spring of 2006, came with a three year warranty. In the summer of 2009, the Sheriff's Office purchased a two year warranty extension. The existing units are beginning to show their age, in that we are sending back at least one unit per month for repairs. This will obviously increase as the computers get even older. This project be funded over a two year period is cash Funded.

Administration: 2,096,000

Vehicle Maintenance Facility \$1,290,000

A former auto auction was purchased in FY10/11 to serve as a vehicle maintenance facility. This is to cover work that needs to be performed to get the facility in condition for use. A There is currently no vehicle maintenance facility for King George County, and the School bus maintenance facility is inadequate. This project will provide a central vehicle maintenance facility to meet the existing and future needs of the County, the King George County Service Authority, and the School Board. This will be funded by General Fund balance.

Ralph Bunch School \$126,000

Last year, the County performed an assessment of Ralph Bunche school. The assessment found that the buildings were structurally sound; however, stabilization work was recommended to be addressed; the cost of that work was estimated to be approximately \$350,000. This project will provide the stabilization work that includes a new roof, repair of doors and windows, and foundation stabilization. This will be cash funded.

Courthouse Improvements \$40,000

The Administration Building/Courthouse parking lot is deteriorated and in need of resurfacing; the last maintenance occurred in 2004 when the parking lot was seal coated. This project involves the sealing and repair of approximately 4,000 linear feet of cracks, milling of existing parking surfaces adjacent to curbs, installation of approximately 1,000 square yards of 2-inch asphalt overlay, installation of approximately 5,000 linear feet of line markings, and installation of approximately 20 pavement markings. This is to cover assessment and design work prior to construction.

Angel Court CDBG Project \$680,000

This is a project is to provide water and sewer utility infrastructure for low income housing developed by Project Faith. The County, in partnership, will serve as the administrator of Community Development Block Grant funds. This will be grant funded.

Emergency Services: Ambulance Replacement Program \$170,000

Currently Emergency Medical Services (EMS) has six (6) ambulances. They respond to various emergencies such as; medical, fire, hazardous materials, law enforcement stand-by, etc. Between all of these units they respond to over 3,000 calls per year mostly from transporting medical patients to Fredericksburg and Maryland. Most ambulances receive an average 25,000 to 30,000 miles annually. This request follows the recommendations outlined in the VA Dept. of Fire Programs and VA Office of EMS State Study for King George, as endorsed by the Board of Supervisors. These projects will be cash funded.

Total 2011/2012 Capital Projects Budget = \$5,781,190 of which \$861,190 will be cash funded.

Sample Request

1. Department:

Parks and Recreation

2. Date Requested:

9/26/2007

3. Project Title:

Tennis Courts Renovation

4. *Priority:

1

5. Project Description: Include Location, Size of project, Sq. footage, etc. (attach map)

Renovate 6 tennis courts at King George County High School with permanent cushioned surface. It will be located on the southern side of the school.

6. Reason for Request:

Regulatory Requirement:

Safety:

Obsolete:

Upgrade/ Replace/Renovate:

Growth:

Efficiency:

7. Project Justification: Reason the project is being requested/state regulatory agency if applicable, etc.

The tennis courts located at King George High are maintained by Parks and Recreation. The courts need to be resurfaced and the nets and poles need to be replaced. The nets have holes in them and the poles are barely standing and are now a safety hazard. T

8. Benefits if Request is approved:

This will allow Parks and Recreation to provide tennis lessons and for a tennis team. The High School can host tennis tournaments and continue to develop champion tennis players. It will also reduce the risk of injury to students as the courts are not saf

9. Impact if Request is not approved:

The school will have to eliminate tennis from the curriculum or utilize courts at another location in the county which will require travel expenses. In addition the current courts will need to be roped off for safety purposes.

10. Included in Master Plan:

N/A

New:

NO

Prev Apprv: YES

Expanded: YES

NO

11. Effect on other Departments/Other Beneficiaries?

All schools will have access to use the courts. No other County departments will benefit.

Department:	Parks and Recreation				
Proj. Continued:	Tennis Courts Renovation				

12. Project timeline: Beg/End Date: 7/1/2008 to 12/30/2009

No additional space is needed. We will utilize same space.

13. Additional Space Requirements:

14. Estimated Annual Costs:

	Totals	2008-09	2009-10	2010-11	2011-12	2012-13
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Architecture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 125,000	\$ 60,000	\$ 65,000	\$ -	\$ -	\$ -
Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Project Total:	\$ 125,000	\$ 60,000	\$ 65,000	\$ -	\$ -	\$ -

15. **Estimated Annual Operating Costs upon Completion:

	Totals	2008-09	2009-10	2010-11	2011-12	2012-13
Additional Staff Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance agreements, etc.	\$ 5,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other, Vehicles, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Operating Costs:	\$ 5,000	\$ 1,000				

**Note: Must be included in Operating Budget.

Map showing location, Cost estimate from Draper Aden and Peece Construction.

16. Attachments:

****Below Area to be completed by Finance Department Except #18 Grant Funding: *****

17. Prior Year Appropriations: \$ 1,000,000 **Year:** 2006

	Totals	2008-09	2009-10	2010-11	2011-12	2012-13
Cash/Local Revenues	\$ 125,000	\$ 60,000	\$ 65,000	\$ -	\$ -	\$ -
***Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
***Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State/Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Funding	\$ 10,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 135,000	\$ 65,000	\$ 70,000	\$ -	\$ -	\$ -

***Note: Must include Principal and Interest Payments in Operating Budget.

19. County Administrator's Comments: Recommend

It is recommended to go before the board for approval as requested.

20. Board of Supervisors Comments/Recommendations: Recommend

21. Date Presented to Board: 8/6/2007

22. Date Adopted by Board: 8/7/2007

See #4 above * Priority 1 = Must be completed as soon as possible. Regulatory requirement, compliance, mandated. Start < 1 year.

Priority 2 = Should be done to ensure safety of employees/citizens, etc. Hazardous. Start < 3 years.

Priority 3 = No immediate need; Will improve facility, etc. May create savings/efficiencies.

Priority 4 = Revenue enhancing/Cost saving projects. Income/savings will cover expense of project.