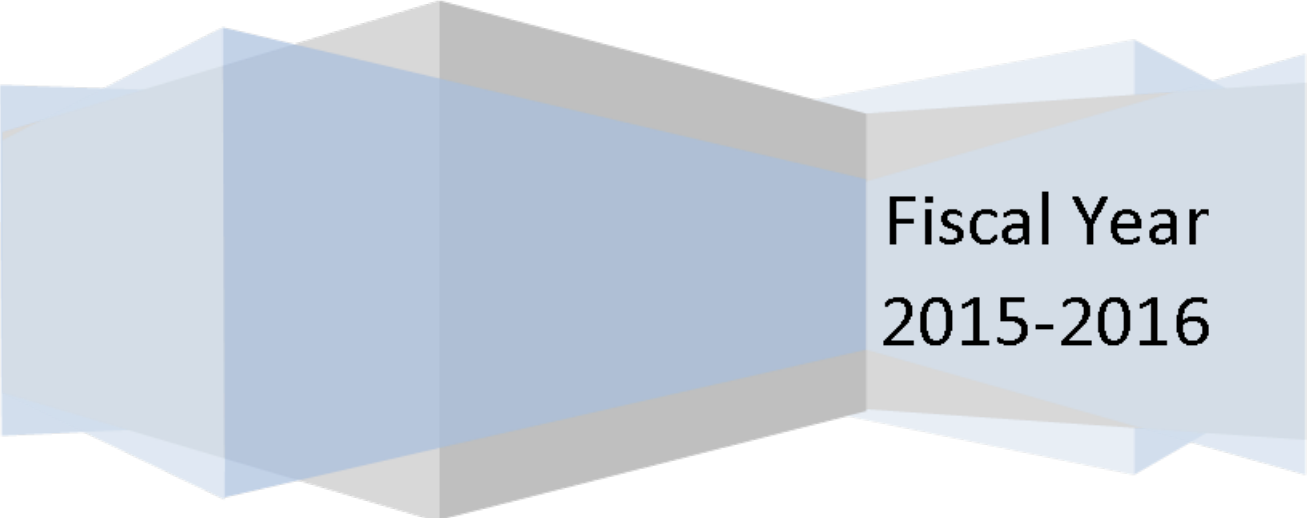


King George County Adopted Annual Fiscal Plan



Fiscal Year
2015-2016

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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.

Cuttatawomen 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

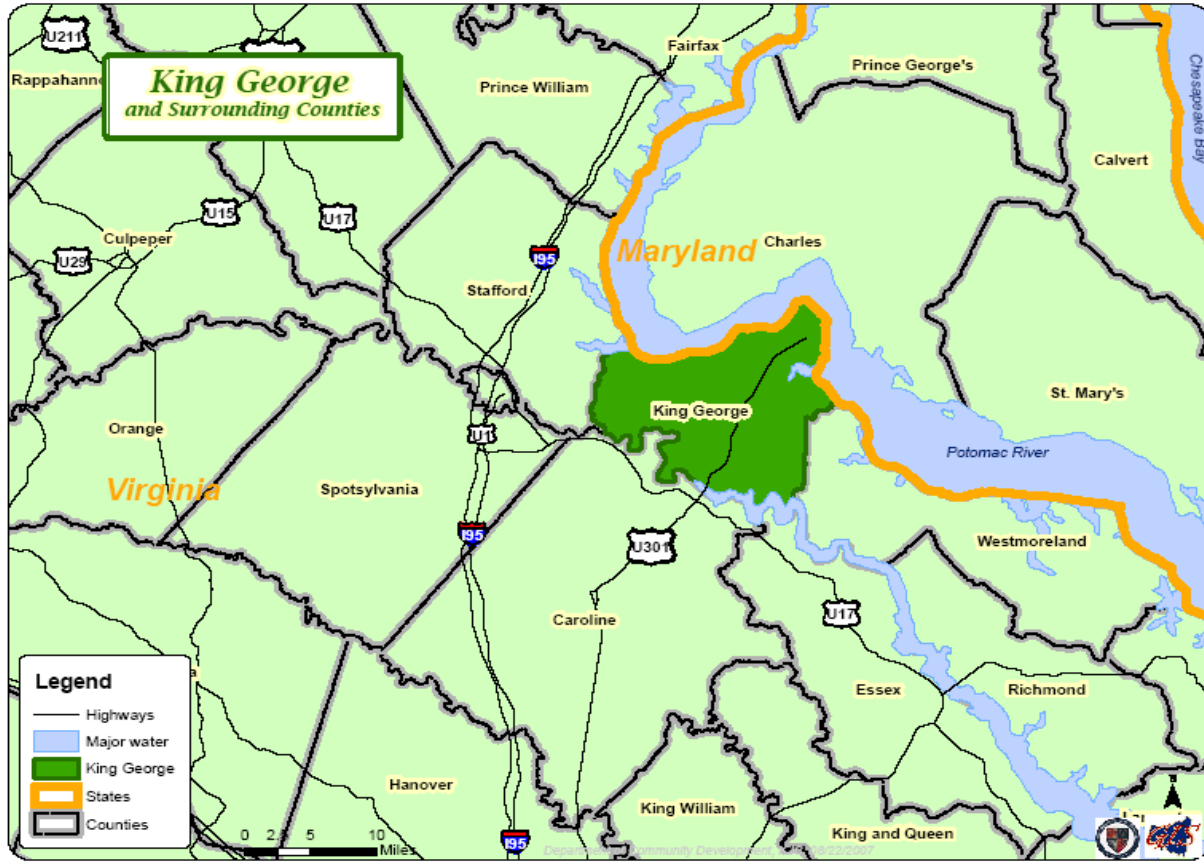
In December 1940, the Potomac River Bridge opened. Attending at the ribbon cutting ceremony was President Franklin D. Roosevelt and Maryland Governor Herbert O'Connor. Just as they were to cut the ribbon, a J-3 Piper Cub flew under the bridge. That plane was piloted by Roland "Blue" Burgess and Walter 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 Support Facility 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.

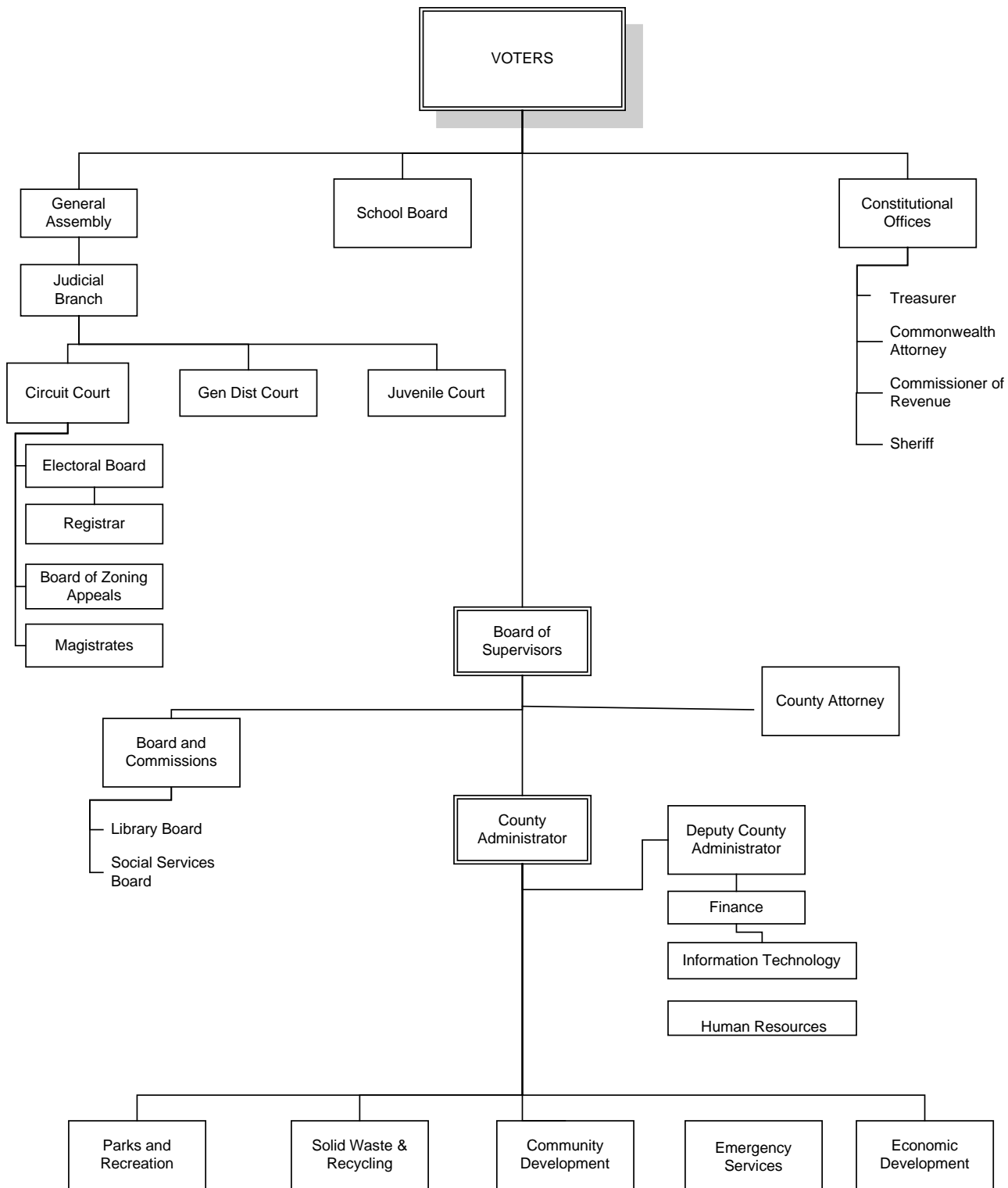
MISSION: The mission of King George County government is to provide the most cost effective, respectful and responsive public services through innovative leadership, use of technology, and the teamwork of its public officials and employees.

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



RUBY A. BRABO
Dahlgren Election District

CEDELL BROOKS, JR.
Shiloh Election District

JOSEPH W. GRZEIKA
James Madison Election District

JOHN P. LoBUGLIO
James Monroe Election District

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



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

April 29, 2015

The Honorable Members of the King George County Board of Supervisors

RE: Adopted FY2015-2016 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 FY2015-2016 Operating Budget. This budget attempts to maintain core, essential services, both external and internal, provided by the County government in the face of limited local, state and federal financial resources. The adopted budget, which includes equalization of the real property tax rate, is balanced with increases to both the real property and personal property tax rates.

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, and several work sessions with the Board of Supervisors. I believe the format of the budget document serves the needs of our citizens by providing complete and accurate information about the County's adopted revenues and expenditures for FY2015-2016.

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 of Supervisor's policy setting in the form of specific funding decisions. Second, the Board of Supervisors 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 FY2015-2016 is \$70,037,218, 2% increase from the 2014-2015 adopted budget. The total FY2015-2016 General Fund budget is \$37,249,024 a 4% increase from the 2014-2015 adopted budget. The budget reflects the County's continued commitment to and investment in Education, Public Safety, and Social Services.

The following information provides an overview of the major components of the adopted FY2015-2016 operating budget:

King George County Public Schools

Summary

In its proposed FY2015-2016 operating budget, the School Division requested a total of \$38,009,041. This request included \$14,457,779 in local funding, \$21,803,708 in state funding, \$1,547,554 in federal funding, and \$200,000 in other funding.

The Virginia Department of Education distributed the projected state and local funding payment information to school divisions based on the proposed State budget. The proposed State funding amount included in the School Division proposed operating budget was based on an Average Daily Membership (ADM) determined by the School Division to be 4,240. In preparing the County budget, we have adjusted the ADM to 4,240. The required local effort, based on the 4,240 ADM, is \$10,063,821.

The adopted budget provides \$38,009,041 to the School Division for its operating budget. In addition to \$21,803,708 in State funds and \$14,457,779 in local funds, the School Division will receive \$1,547,554 in Federal funds, and \$200,000 in other funds. This local funding amount does not include the debt service funding that the Board of Supervisors provides for School capital projects. That amount in FY2015-2016 is \$4,402,155, which is 68% of total County debt service.

Composite Index of Local Ability-to-Pay

The Department of Education's 2015-2016 composite index of the local ability-to-pay for the County is \$0.3774. An illustration of this "ability to pay" number is that for each dollar applied to fund basic education, the County is required to fund \$0.3774 and the State is required to fund \$0.6777. 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 FY2015-2016 school budget.

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 unadjusted ADM of 4,261 students for the 2015-2016 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.

Any increase or decrease in the ADM number would need to be initiated by the Board of Supervisors during its deliberation on the proposed budget. Further, 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. During its budget deliberations the Board of Supervisors adjusted the ADM number to 4,240, and the adjustments were made to the various funding categories.

Constitutional Officers

In addition to the impact to the School Division, the reduction in State funding significantly impacts funding levels for the Constitutional Officers. Just as all County departments aggressively scrutinized programs and expenditures, so too did the Constitutional Officers.

Projected Revenues for Fiscal Year 2015-2016

In order to provide half year funding for the six new positions for the Department of Fire and Rescue that were approved in the FY2015-2016 budget to commence on January 1, 2016 and the 1% increase for County Employees starting July 1, 2015; in addition to one conversion of part time position to Deputy Registrar, and the conversion of one part time position in General Properties to full time in the proposed budget, plus increased operational costs the County needed additional continuing revenue. For that reason the adopted budget includes a \$0.02 per \$100 of assessed value real property tax increase.

The adopted operating budget is balanced based on a real property tax rate of \$0.61 per \$100 of assessed value, and a personal property tax rate of \$3.25 per \$100 of assessed value.

Impacts on Operating Budget Requests and Non-Discretionary Expenditures

The adopted operating budget represents a number of choices which were made by Department Heads, Constitutional Officers, Deputy County Administrator, County Administrator, and the Board of Supervisors given the revenue projections for FY2015-2016. In addition to increases to the School Division budget, some of the notable new and/or increased appropriations in the proposed FY 2015-2016 budget are in Public Safety, Department of Social Services, and the Department of Public Works (with the operational costs associated with new facilities).

The original departmental expenditure requests were adjusted through a series of reviews by department heads, Constitutional Officers, the Finance Director, the County Administrator, and Board of Supervisors. The following information highlights a number of changes and/or funding decisions in the adopted FY2015-2016 budget:

- Funding has been included for full year funding of the new positions that were funded for six months in the FY2014-2015 budget.
- Funding has been included to convert one part time position in General Properties to full time, to convert one part time position in Registrar's to full time, and add six new Fire and Rescue positions.
- The proposed budget does not require any furloughs or layoff of staff, and maintains existing employee benefits.
- A pay increase is proposed for all employees; 2% of which is to offset the employee required payment to the Virginia Retirement System, and 1% to fund a pay for performance raise commencing on July 1, 2015.
- Employee health insurance premium increased by 6.99%; employees will pay their share of the increase.
- Increases for maintenance service contracts, fuel, utilities, replacement equipment, and other fixed expenditures are included.
- Additional funding is provided for the Department of Social Services and includes the County's share of the Comprehensive Services Act program.
- Five (5) replacement vehicles for the Sheriff's Office totaling \$150,000 will be funded.

- The contributions to other outside agencies have been mainly held to the same funding amounts as FY2014-2015 with some adjustments; the budget includes a combined request from Germanna and Rappahannock Community Colleges and includes a \$5,350 capital contribution to the Rappahannock Community College in the capital fund.
- A total of \$410,485 will be transferred from General Fund Balance for certain equipment purchases.
- The proposed budget includes a total of \$697,398 for the Capital Improvement Fund.
- As previously stated, the FY2015-2016 budget is based on a real property tax rate of \$0.61 per \$100 per assessed value and a personal property tax rate of \$3.25 per \$100 of assessed value. The real property tax rate of \$0.61 per \$100 of assessed value includes a tax increase of \$0.02.

In conclusion, the adopted FY2015-2016 operating budget submitted for the Board of Supervisors' consideration represents a series of choices and challenges which have been discussed above. Defining acceptable services that match conservative revenue assumptions 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 the fiscal reality and their continued focus on customer service. While this year's budget reflects the reality of limited 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. While cautions, I am optimistic about the County's future.

Thank you.

Respectfully submitted,

A. Travis Quesenberry, P.E.
County Administrator

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

SINGLE FAMILY

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$2,118,442,200	11,030	\$192,062
Average Tax Bill CY14		\$1118
Average Tax Bill CY15		\$1172

MULTIPLE FAMILY

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$11,352,700	38	\$298,755
Average Tax Bill CY14		\$1,880
Average Tax Bill CY15		\$1,822

COMMERICAL

<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$213,044,300	415	\$513,360
Average Tax Bill CY14		\$2,961
Average Tax Bill CY15		\$3,131

AGRICULTURAL

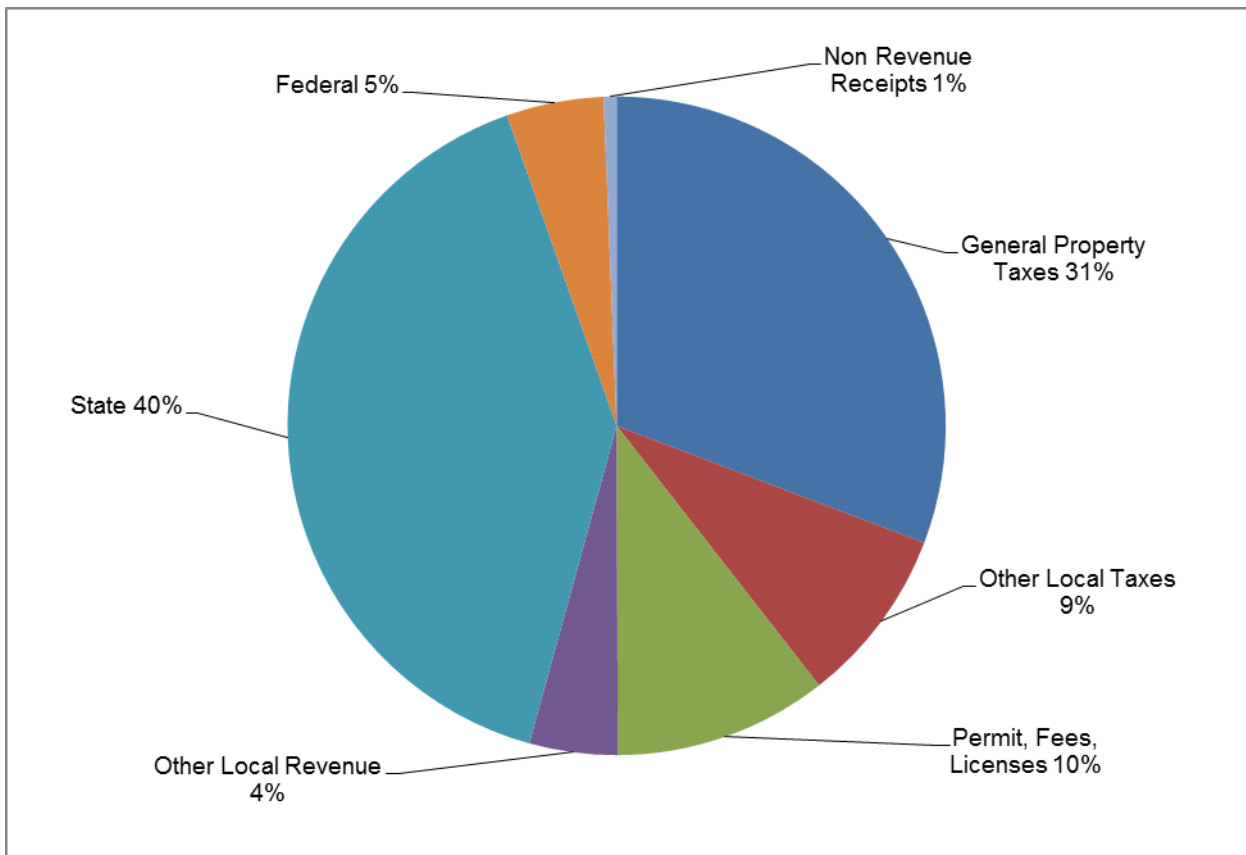
<u>Total Value</u>	<u>Units</u>	<u>Average Value</u>
\$369,083,200	936	\$394,320
Average Tax Bill CY14		\$2,307
Average Tax Bill CY15		\$2,405

The Fiscal Year 2015-2016 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 2.7% increase over FY2014-2015 adopted budget.

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
Estimated Revenues - All Funds

		General Property Taxes	\$	21,777,520	31%	
		Other Local Taxes	\$	6,309,200	9%	
		Permit, Fees, Licenses	\$	7,203,300	10%	
		Other Local Revenue	\$	2,887,753	4%	
		State	\$	27,962,564	40%	
		Federal	\$	3,413,964	5%	
		Non Revenue Receipts	\$	482,917	1%	
		Total	\$	70,037,218	100%	

ALL FUNDS
Revenue by Source



REAL ESTATE

Real estate taxes are projected to increase by 4%, and constitute 40% of the County's General Fund revenues for FY2015-2016. The overall value of real property in the County (excluding public service corporations) totaled \$2.5 billion as of January 1, 2015. This budget is based on a real estate tax rate of \$.61 per \$100 of assessed value. The real estate tax rate was a tax increase to \$.61 per \$100 of assessed value.

PERSONAL PROPERTY

Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For businesses, examples include motor vehicles, machines, fixtures and tools. They are projected to increase on average by 3% in FY2015-2016.

In calendar year 2015, the assessed value of personal property in the County totaled \$225 million. The Fiscal Year 2015 estimate of this revenue is based on an increasing value of assessed property and a tax rate of \$3.25 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 in the FY2015-2016 adopted budget as compared to the FY2014-2015 budget. The County anticipates additional sales tax revenue from growth in commercial businesses that have opened within the County.

STATE REVENUES

In addition to state funded school revenues, discussed separately below, approximately 17% 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 6.4% 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 FY2015-2016
- **Categorical** – Categorical aid is primarily rendered in social services and criminal justice services aid categories. The anticipated amount of this aid is \$2 million or 5.4% 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 \$1.7 million or 4.8% 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.

SCHOOL FUNDS

State Revenues – State revenues will provide \$21.8 million or 57% of the \$38.0 million Fiscal Year 2015-2016 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 2015-2016 estimated amount of sales tax revenues is \$4.3 million which represents a 2% increase over FY2014-2015. 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 0.3774. The State provides the remaining 67.77 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 \$1.5 million or 4% of the \$38.0 million FY2015-2016 School operating budget. This represents an increase over FY2014-2015. This is mainly due to differences in grants received from Federal programs, additional grants may be awarded throughout the fiscal year from Federal programs.

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 \$200,000 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 \$14.5 million for school operations and \$4.4 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 \$1.48 million which remains stable from FY2014-2015.

OTHER FUNDS

Recreation Activity Fund – These revenues are estimated at \$435,718, which reflects a 7% increase over the FY2014-2015 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 FY2015-2016.

Tourism Fund – These revenues are estimated at \$79,600. They are based on Transient Occupancy taxes collected above 2% based on state code and the County currently charges 5%. We have budgeted only related costs from the general fund into the Tourism fund.

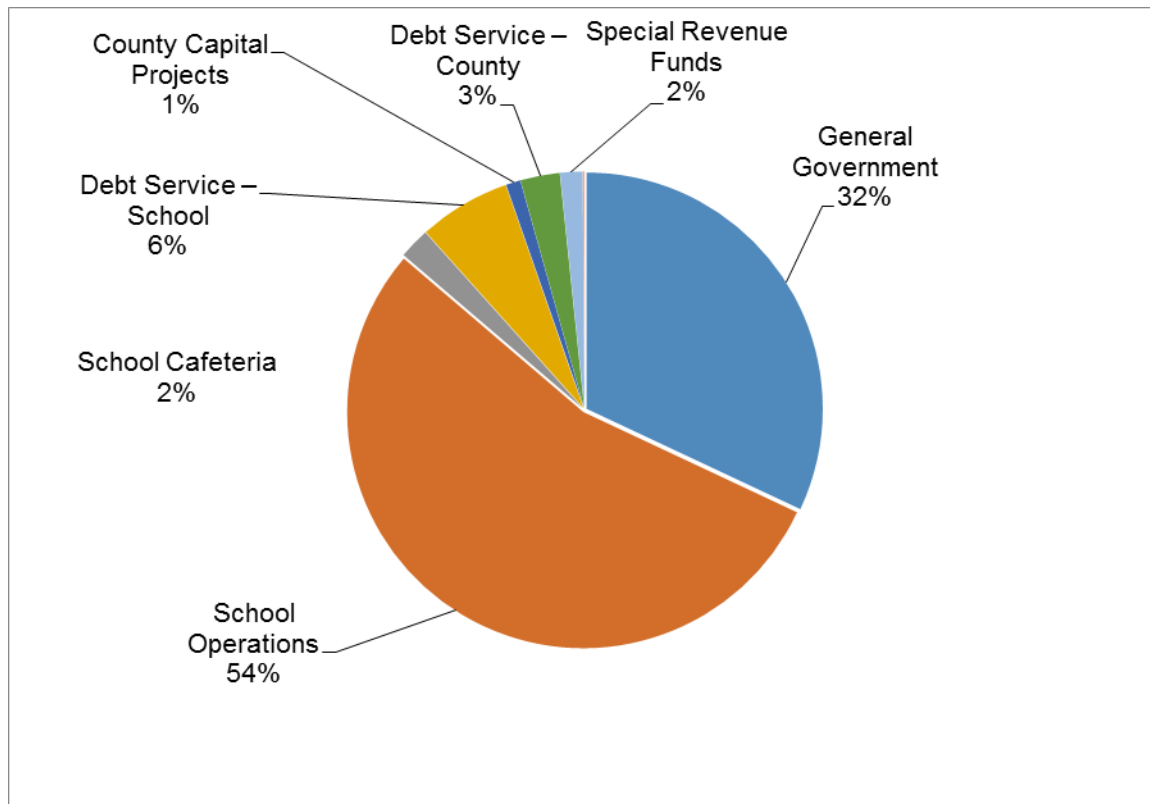
Law Enforcement Fund – This fund reflects asset seizures related to drug arrests and is budgeted at \$30,765 for FY2015-2016. These funds do not expire, and accordingly carry a fund balance from year to year.

TOTAL EXPENDITURES

Fiscal Year 2015-2016 budget totals \$70.0 million including \$39.4 million for School and School Cafeteria expenditures and \$30.6 million for all other operations. This represents an increase of 2.7% compared to adopted FY2014-2015 budget. The chart below outlines the major expenditure categories:

Major Expenditure Category	FY2015/2016 Annual Budget	Growth (Decline) FY15 vs. FY 16	FY14/15
General Government	\$ 22,399,997	\$ 1,029,070	\$ 21,370,927
School Operations	\$ 38,009,041	\$ 783,280	\$ 37,225,761
School Cafeteria	\$ 1,483,829	\$ -	\$ 1,483,829
Debt Service – School	\$ 4,402,155	\$ 14,302	\$ 4,387,853
County Capital Projects	\$ 697,398	\$ 165,756	\$ 531,642
Debt Service – County	\$ 1,887,409	\$ (194,559)	\$ 2,081,968
Special Revenue Funds	\$ 1,072,351	\$ 37,306	\$ 1,035,045
Transfers	\$ 85,038	\$ -	\$ 85,038
Total	\$ 70,037,218	\$ 1,835,155	\$ 68,202,063

The \$22.3 million for General Government Operations does not include the County's \$14.4 million transfer to Schools. The above table reflects a \$780k increase for school operations including cafeteria and debt. General Government expenditures increased \$1 million mainly due to funding new positions in Emergency Services, Fire and Rescue and part time to full time conversions. Funding for rate stabilization and the Service Authority is not included.



GENERAL GOVERNMENT

EMPLOYEE COMPENSATION

The FY2015-2016 adopted budget includes a 2% pay increase to offset the required payment to Virginia Retirement System mandated by the General Assembly effective July 1, 2012 for all permanent full-time employees. This represents the completion of 5% to be phased in. Employees will also receive a 1% pay increase effective July 1, 2015.

EMPLOYEE HEALTH INSURANCE

The County participates in the Local Choice Health Insurance Program administered by the Commonwealth of Virginia. The adopted budget includes a less than 6.9% increase in health insurance rates. The County will no longer pay the increase of the employee's portion. The County will pay 91% of single coverage premiums, 83% of Dual, and 78% for family coverage for FY2015-2016.

In addition, the County offers an additional insurance plan to employees to assist with increases in health care premiums. Fiscal year 2014-2015 will be the third year of the alternative health care plan.

NEW POSITIONS

The FY2015-2016 budget includes converting two part time positions in General Properties to full time, one part time position in Registrar's to full time, six EMS positions, and one training officer in EMS.

OVERALL GOVERNMENT SPENDING

The County Administration maintains a spending freeze on discretionary items during FY2015-2016. In addition a majority of the 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 by 4% or \$106,671. This is mainly due the Registrar's getting approval for a full time position, increased maintenance service contracts in Information Technology, and the lease of voting machines in the Electoral Board budget.

JUDICIAL ADMINISTRATION

The Judicial Administration as a whole increased by 6% or \$67,188. This is due to the secretary's salary of the Circuit Court. King George serves as the fiscal officer for this position, so a portion of this increase is covered with offsetting revenue.

PUBLIC SAFETY

Fire, Rescue and Emergency Services (FRES): This budget continues to address the needs 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 FRES budget increased by 17% or \$509,728 due to fully funding six new Emergency Services positions to the staff along with a training officer.

Sheriff: The Sheriff's budget increased by 5% or \$195,126 due to capital outlay purchases.

Regional Jail Facility: This budget decreased by 1% or \$15,046. The Regional Jail was able to realize some savings in operational costs which in turn reduced the local contribution and the Regional Detention center remained stable.

PUBLIC WORKS

Public Works, as a whole, increased 7% or \$130,917. The majority is from General Properties. Operating costs increased based on maintaining the new Sheriff's facility and the newly expanded Library, increases in fuel, utilities and purchase of new equipment, along with the conversion of two part time employees to full time.

COMMUNITY DEVELOPMENT

This budget as a whole increased by 10% or \$38,881. This is mostly due to Community Development having some additional maintenance service contracts and a vehicle lease.

HEALTH AND SOCIAL SERVICES

Overall this budget increased by 1% or \$18,627. Social Services had a net increase of 1% or \$18,627 based on an increase in operational costs.

DEBT SERVICE

The total Debt Service budget totals \$6.3 million, which reflects an decrease of 3% or \$180,255 over the prior fiscal year total. The County did not refund any debt last fiscal year and includes payments to Juvenile Detention Center and Jail which were formerly in the General Fund.

SCHOOLS

The combined County contribution to the King George County Public Schools totals \$14.4 million for operational costs and \$4.4 million for debt service. This represents an increase of 1% compared to the prior year. The amount of State funding was increased by roughly \$500k for FY2016. 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

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 2015-2016 budget includes \$697,398 in funding for projects or items over \$50,000. This represents an 31% increase over the prior year and is attributable funding for capital projects. 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 Principals, a portion of the year end fund balance will be reserved for encumbrances outstanding at year-end and will be presented to the Board of Supervisors for re-appropriation.

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, 2014. 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 ninth 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.

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

Prior to May, the Board of Supervisors makes its final revisions to the 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 \$25,000 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.

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 budget.
- Revenue estimates are refined.

March:

- County Administrator presents budget to the Board of Supervisors
- 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 budget.
- The Board of Supervisors approves the newspaper advertisements for public hearings on the budget, capital improvement program and tax rate ordinances.

April:

- A public hearing is held to solicit taxpayer input on the 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.

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.

FUND STRUCTURE

COUNTY FUND	FUND TYPE	DEPARTMENTS
General Fund	General Operating Fund	General Government Administration Judicial Administration Public Safety Public Works Health and Social Services Parks and Recreation, Culture Community Development Economic Development
Schools Operating	Component Unit	Instruction Administration Transportation Maintenance Facilities Debt Service Technology
School Grant Fund	Component Unit	Federal Grant Funds ARRA Stimulus Funds
School Cafeteria	Component Unit	Food Services
Capital Projects	Capital Project Fund	Capital Projects
Recreation Activity Fund	Special Revenue	General Recreation Programs Athletic Programs
Law Enforcement Projects Fund	Special Revenue	Asset Forfeitures
Smoot Library Fund	General Operating	Library
Wireless Authority Fund	Special Revenue	Wireless Authority
Revenue Stabilization Fund	General Operating Fund	Offset future rate increases
Tourism Fund	Special Revenue	Tourism

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 2015-2016
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 which infuses over 1 Billion dollars into the regional economy yearly.

The County currently enjoys "Aa2 / AA+ / AA" ratings from Moody's, Standard & Poor's, and Fitch, respectively.

The fiscal health of King George County has a direct relationship on the level of services provided to residents. The County received two bond rating upgrades during FY2015. Standard and Poor stated "The stable outlook reflects our view of King George's strong finances supported by a strong economy and financial management policies."

Recent U.S. Census estimates place King George County as the third fastest growing locality in the Virginia. The current population is 25,371 which is a 7.6% growth since the 2010 Census 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 Support Facility (NSF)-Dahlgren, which provides employment for approximately 5,000 civilian and military personnel and an additional 4,000 contract employees. NSF-Dahlgren has been instrumental in attracting a variety of high technology software engineering firms to the County. Other major services industries in the County include high technology computer programming, retail, food service, education, and government. The King George Gateway Shopping Center has been completed and is home to a Walmart Supercenter, Autozone, Community Bank of Tri-County, Five Guys Burgers and Fries, Hair Cuttery, GameStop, Verizon, Peebles, Dollar Tree, Rue21 and other smaller retail and food establishments. Agriculture remains important in the County's economy. As of the last assessment there were 200 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 2012, Faddis Concrete Products purchased the former Mid-Atlantic Precast building. Based out of Pennsylvania, Faddis manufactures a variety of concrete products and will create up to 70 full time jobs. Also the 42 acre greenhouse that has been vacant since 2009 was purchased by Horti-Group USA and is leasing space to Fresh Tulips USA, one of the largest producer of tulips in the United States. Most recently, CCE Specialties a 30 million dollar revenue generating company that specializes in fabrication of drywall forms announced their relocation from Stafford County to a 75,000 square foot vacant warehouse in the industrial park. This project will create another 60 high paying jobs. The Board unanimously approved running a fiber backbone to the industrial park this past year and we anticipate the addition of Natural Gas to the industrial park by the end of 2016. There continues to be interest in the remaining lots in the industrial park from mid-sized manufacturing operations located throughout the United States and Europe considering its strategic location in between two major Metropolitan Statistical Areas in Richmond, and Washington, D.C. along with the very reasonable cost to do business.

The University of Mary Washington-Dahlgren Campus Center for Education and Research continues to provide educational programs, services and leased facilities to the Naval Support Activity South Potomac commands, defense contractors and professional community. This facility, the University's third campus will work in conjunction with engineering schools in Virginia such as; Old Dominion University, Virginia Polytechnic Institute, Virginia Commonwealth University, University of Virginia and George Mason University.

Tourism, quality of life, and an abundance of history are important factors when considering a visit to King George County. King George continues to partner with the Northern Neck Tourism Commission in order to work regionally on tourism initiatives. In addition, the County continues to support and assist in marketing our existing tourism destinations including, but not limited to, Caledon State Park, Belle Grove Plantation which is James Madison's birthplace, Oak Crest Winery, Cameron Hills Golf Course, and Dahlgren Heritage Museum. The County also supports sports tourism as a destination for baseball tournaments and AAU Basketball as well. Our Fall and Spring Festivals also draw significant crowds from outside the region.

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 \$18.3 million in fiscal year ending 2011 to an estimated \$21.7 million budgeted for fiscal year 2015-2016.

Local Revenues

The Fiscal Year 2015-2016 General Fund revenue budget is estimated at \$37.2 million of which, local revenues total \$30.2 million; state and federal revenues along with non-revenue receipts total \$7 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	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Adopted Budget
Real Estate Tax	\$15,475,143	\$16,062,458	\$16,815,371
% of Total Local	54.17%	53.07%	55.37%
Personal Property Tax	4,339,424	4,331,113	4,421,540
% of Total Local	15.19%	14.31%	14.56%
Local Sales Tax	2,059,339	1,980,000	2,290,000
% of Total Local	7.21%	6.54%	7.54%
Business License Tax	1,272,838	1,275,000	1,300,000
% of Total Local	4.46%	4.21%	4.28%
Other Local Revenues	5,421,300	6,617,768	5,539,467
% of Total Local	18.98%	21.87%	18.24%
Total Local Revenues	\$28,568,044	\$30,266,339	\$30,366,378
% of Total Local	100%	100%	100%

The explanations that follow provide a brief description of each major local revenue source in the Fiscal Year 2015-2016 budget.

A. Real Estate

The County's rate to tax homes, land and mobile homes is \$0.61 per \$100 of assessed value. There was an increase for the Fiscal Year 2015-2016 budget. 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
2012	\$2,832,772,926
2013	\$2,767,146,000
2014	\$2,786,548,000
2015	\$2,490,503,239
2016	\$2,711,922,400

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 \$3.25 for every \$100 of assessed value, which is a \$0.0 increase over the prior fiscal year.

The assessed value of personal property grew from \$195 million in 2011 to \$225 million budget for 2015, which represents a 15% increase. The chart below denotes assessed values for the most recent five years.

Year	Assessed Value
2011	\$195,193,331
2012	\$203,842,138
2013	\$208,794,365
2014	\$221,621,140
2015	\$225,246,705

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 7.54% of local revenues in Fiscal Year 2015-2016.

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 2015-2016 budget reflects estimated collections of \$990,000 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 2015-2016 budget reflects estimated collections of \$1.300 million, which accounts for approximately 4.28% 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 2015-2016 revenues for selected sources.

Description	Estimated Revenue
Licenses, Permits and Fees	\$428,300
Motor Vehicle Licenses	\$560,000
Use of Money & Property	\$115,175
Recovered Costs	\$259,531
Consumer Utility Tax	\$245,000

State and Federal Revenues

The Fiscal Year 2015-2016 budget includes State and Federal revenues in the amount of \$6.9 million which accounts for 19% of total General Fund revenues. State and Federal revenues are divided into three major categories:

Revenue Category	2013-14 Actual	2014-15 Amended	2015-16 Adopted
Non-categorical Aid	\$ 2,314,180	\$ 2,281,868	\$ 2,287,068
Other Categorical Aid	1,642,275	1,719,545	1,746,463
Categorical Aid	2,843,126	2,775,789	2,849,115
Totals	\$ 6,799,581	\$ 6,777,202	\$ 6,882,646

School Funds

For Fiscal Year 2015-2016, Schools will receive \$110,000 from recovered costs and miscellaneous revenue, \$14.4 million from the County, \$21.8 million from the Commonwealth of Virginia and \$1.5 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 2015-2016, the Commonwealth will provide SOQ funding totaling \$21.8 (57.49%) . State SOQ funding includes the following sources:

SOQ Revenue Description	Level of State Funding
Basic Aid	\$11,730,072
Textbooks	\$83,260
Sales Tax	\$4,598,257
Vocational Education	\$126,712
Gifted Education	\$124,072
Remedial Education	\$256,063
Special Education	\$1,354,230
VRS Retirement	\$1,343,670
Social Security	\$681,075
Other	<u>\$1,506,297</u>
Total State SOQ Funding	<u>\$21,803,708</u>

Cafeteria Sales

Meals are provided at all County schools. The Cafeteria Fund is self-supporting with Fiscal Year 2015-2016 revenues estimated at \$1,483,829.

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 \$6.7 million, of which, \$6.2 million is designated for debt service. The remaining funds are used to cash fund capital projects. 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 2015-2016 budget is \$435,718 which is roughly \$32,144 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 2015-2016 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 Policies

As of March 2012, the Board of Supervisors adopted multiple updates, additions and revisions made to the County's financial policies which includes GASB 54. These are guidelines used to assist with day to day planning and transactions. (See Appendix F)

COUNTY OF KING GEORGE						
GENERAL FUND/CAPITAL FUND ESTIMATED						
		FY 16	Growth	FY 17	Growth	FY 18
		Estimated	%	Estimated	%	Estimated
CATEGORY						
GENERAL FUND						
Beginning Fund Balance-GF		17,980,069		17,980,069		17,650,807
LOCAL REVENUES:						
Property Taxes		21,777,520	1%	21,995,295	1%	22,215,248
RE Tax increase		-	0%	-	0%	-
Effective Tax Rate		0.61	0%	0.61	0%	0.61
Local Taxes		6,309,200	1%	6,498,476	1%	6,563,461
Licenses, Permits, Fees		428,300	1%	432,583	1%	436,909
Fines		187,500	1%	189,375	1%	191,269
Use of Money & Property		115,175	0%	115,175	0%	116,327
Charges for Services		767,200	1%	774,872	1%	782,621
Miscellaneous Revenue		94,800	1%	95,748	1%	96,705
Recovered Costs		259,531	1%	262,126	1%	264,748
Total Local Revenue		29,939,227		30,363,651		30,667,288
STATE/FEDERAL REVENUES:						
Non-Categorical Aid		2,287,068	0%	2,287,068	1%	2,287,068
Shared Expenses		1,746,463	1%	1,763,928	1%	1,781,566.91
Categorical Aid		2,009,305	1%	2,029,398	1%	2,049,692.03
Federal Categorical Aid		839,810	1%	848,208.10	1%	856,690
Subtotal State/Fed Revenue:		6,882,645		6,928,602		6,975,017
TRANSFERS		427,152		-		-
TOTAL REVENUES		37,249,024		37,292,252		37,642,305
EXPENDITURES:						
Operating Expenditures		37,249,024	1%	37,621,514	1%	37,997,729
TOTAL EXPENDITURES		37,249,024		37,621,514		37,997,729
REVENUE OVER (UNDER) EXPENDITURES:		(0)		(329,262)		(355,425)
Estimated Year End Fund Balance		17,980,069		17,650,807		17,295,382
Policy Restriction on Fund Bal (15%)		(10,505,583)	1%	(10,610,639)	1%	(10,716,745)
Revenue Stabilization (Assigned)		(520,000)		(520,000)		(520,000)
Estimated Unassigned Fund Balance		6,954,486		6,520,168		6,058,637
CAPITAL PROJECTS FUND						
Year End Fund Balance-Capital		18,426,343		13,888,692		9,351,041
Landfill Revenues		6,775,000	-	6,825,000	-	6,875,000
Capital - Use of Money & Property		100,000	-	70,000	-	60,000
Other Revenues		197,000		197,000		197,000
TOTAL REVENUES		7,072,000		7,092,000		7,132,000
EXPENDITURES						
Current Construction in Progress		4,537,651		4,537,651		1,250,000
Cash funded Projects		697,398		823,759		1,038,927
Debt Service-Existing		6,374,602		6,268,241		6,093,073
TOTAL EXPENDITURES		11,609,651		11,629,651		8,382,000
Estimated CIP Fund balance		13,888,692	-	9,351,041	-	8,101,041
Restricted Per Financial Policy		(6,374,602)		(6,268,241)		(6,093,073)
Committed/Restricted		(6,187,651)		(1,650,000)		(400,000)
Estimated Assigned Fund Balance-Ending		1,326,439		1,432,800		1,607,968

Note: The estimated fund balance for the Capital Fund decreased by more than 10% due to previously allocated project funding being expended.

The purpose of this document

document is the Capital Improvement Program (Page 118). The Financial Plan covers up to a three year period and allows for short term planning, and the effect of these decisions in the long term

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

- a) National Federation of Municipal Analysts
- b) Government Accounting Standards Board
- c) Government Financial Officers Association (GFOA)
- d) Nationally recognized Rating Agencies (i.e. Standard & Poor's, Moody's Investors Service, Fitch Ratings).
- e) Internal Revenue Service

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.
- e) The County, with the assistance of the County's Financial Advisor, will analyze and monitor outstanding debt for refunding or restructuring opportunities on an on-going basis.

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) At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, as noted in Sections 6 through 10.

5. Debt Capacity and Affordability

- a) County staff, in concert with the County's Financial Advisor, will annually perform a Debt Capacity and Debt Affordability analysis as a means of ensuring that the County does not exceed its ability to service current and potential future debt requirements. These analyses will verify that the County is projected to maintain debt ratios within the policy guidelines noted below. The Debt Capacity and Debt Affordability

analyses will be performed annually in concert with the preparation of the Budget and Multi-Year Capital Improvement Plan.

- b) The County will maintain the following debt key debt ratios within the levels described below. Maintaining debt ratios within these levels will help ensure that the County maintains its financial strength and flexibility and maximizes its Credit Rating which will, in turn, keep borrowing costs as low as possible.
 - i) **Tax-Supported Debt as a Percentage of Assessed Value**
The County's tax supported debt versus the total assessed value in the County shall not exceed 3.5% during the five year projection period.
This ratio indicates the relationship between the County's tax supported debt and the total taxable assessed value of real and personal property in the County. This ratio is an important indicator of the County's ability to repay debt because property taxes are a major source of repayment for tax supported debt. A smaller ratio indicates a lower level of debt versus total assessed value.
 - ii) **Tax Supported Debt Service as a Percentage of General Government Expenditures**
The County's ratio of annual tax supported debt service payments versus total General Government operating expenditures shall not be greater than 10% to 12% during the five year projection period.
This ratio provides a measure of the County's annual financial flexibility. Debt service payments are, generally, fixed charges that must be paid regardless of the current financial / economic environment. The numerator shall include any and all debt that is not "Self Supporting" including debt that is secured by the General Obligation pledge of the County, and debt for which the County has provided its Moral Obligation or subject to appropriation pledge. The denominator shall include operating expenditures of the General Fund, operating transfers, operating expenditures of the School fund(s), and debt service, so long as inter-fund transfers are not double counted. Self Supporting debt is defined as debt that is paid entirely from a defined revenue stream without support from the General Fund.

6. 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 continued; or, when the market for long-term financing does not appear appropriate on a given date.
- b) The County will issue BANs for a period not to exceed five years.
- c) BANs will not be rolled over more than one additional two-year period.

7. 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 revenues will be received subsequent to the timing of funds needed.

8. 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 Debt with no limit on the amount of General Obligation debt that a County may issue.
- b) The County may issue General Obligation 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 by 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.

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 defined 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. Other Debt Instruments

- a) The County recognizes that there are an increasing number of financing vehicles available for debt funding capital projects including, but not limited to:
- i. Stand-Alone General Obligation Bonds;
 - ii. Stand-Alone County / EDA issued Lease Revenue Bonds;
 - iii. Stand-Alone County / EDA / Service Authority issued Revenue Bonds; and,
 - iv. Selected Pool Borrowing Programs including the Virginia Resources Authority and the Virginia Public School Authority.

In addition, the County recognizes that there are a variety of methods which with to issue debt including:

- i. Competitive Public Sales;
- ii. Negotiated Public Sales;
- iii. Competitively Bid Private Placements; amongst others.

As such, the County, working with its Financial Advisor, will analyze all of the available debt instruments and issuance methods available to the County with the goal of selecting the instrument and method which provides the County with: the lowest all-in cost of funds (including all costs of issuance and underwriter's compensation); the greatest ability to refinance / restructure in the future; and, the greatest amount of control over the timing, terms and conditions, and expenses.

- b) Generally, the County prefers to utilize traditional fixed rate debt instruments to finance projects on a long-term basis as they provide cost-effective financing, predictable cash-flows, and minimal risk. Should the County desire to entertain the use of longer-term variable rate debt in an amount above \$2 million or the use of derivative products (i.e. Swaps) in the future, a thorough analysis of the proposed debt instrument will be prepared by the County Staff and the County's Financial Advisor and presented to the Board of Supervisors before the instrument is approved by the Board of Supervisors. In addition, the County will prepare and adopt financial policies specific to variable rate debt and derivatives before entering into longer term variable rate debt or derivative transactions.

11. Post-Issuance Compliance Procedures For Tax Advantaged Governmental Bonds (2/29/12)

The Internal Revenue Service (the "IRS") Tax Exempt Bonds branch has announced that it will expand its efforts to ascertain compliance with the IRS regulations governing post-issuance requirements for tax advantaged bonds issued by local governments. In order to demonstrate post-issuance compliance it is important for local governments to maintain complete records of compliance with IRS rules governing actions taken after issuance of bonds. Actions for which records should be kept include investment and expenditure of bond proceeds and ownership and use of bond-financed facilities.

The following information and procedures are designed to assure post-issuance compliance with IRS rules governing the tax exempt status of interest on or the tax advantaged status of a particular issue of bonds. The issuer should maintain a file for each issue of bonds, note or similar obligations (such file may include electronic storage of records). This form should be updated annually (in a cumulative fashion without deleting information from previous years) and retained in such file until at least three years after the bonds, and any refunding bonds, are paid in full.

Name of Issuer:

Name of Bond Issue:

Date of Bond Issue:

Contact Information for Persons Responsible for Maintaining Records:

Director of Finance
County of King George
10459 Courthouse Drive, Suite 201
King George, VA 22485
(540) 775-1657

Current County Finance Director:

Name of Finance Director

E-mail address:

Length of Record Retention Period: _____, _____ (month, day, year)

(Records, including bond transcript, should be kept at least for the life of the bond issue and any refunding bonds plus three years; accordingly records will be kept through the date shown above.)

Issuer Contact: (Responsible for providing information below, except as otherwise indicated)

Director of Finance
County of King George
10459 Courthouse Drive, Suite 201
King George, VA 22485
(540) 775-1657

Current County Finance Director:

Name of Finance Director

E-mail address:

Escrow Agent Contact (if applicable): (Responsible for providing information in 3(a), 3(b) and 3(f) below)

Trustee Contact Name & Address (if applicable):

Paying Agent Contact (if applicable):

Financial Advisor Contact: (Responsible for providing information in 3(g))

Name

Title

Company Name

Company Address

Company Phone Number

Information to be Retained: The following information will be retained in the above-described file.

1. Summary of Use of Bond Proceeds:

(This should be a cumulative summary incorporating information from prior reports.)

Date of Expenditure	Amount	Purpose	Payee (or vendor if reimbursement)

Receipts/requisitions/invoices or other evidence of payment (including expenditure reimbursements) will be retained by the locality for the record retention period described above.

[Describe any reallocation of bond proceeds necessary to comply with private use restrictions.]

2. Use of Project:

(Confirm that all bond-financed facilities are owned by the locality or other state or local government entity.

Describe all leases, conveyances, easements, management contracts or other agreements entered into subsequent to bond closing with respect to land or facilities financed with bond proceeds. Any agreement that gives a non-governmental user any right or "special legal entitlement" to use or control the use of bond-financed facilities should be described here. Please consult with bond counsel if there are questions.)

3. Investment of Bond Proceeds

(a) Amount remaining in Project Fund as of _____:

(b) Description of investments in each fund and investment earnings for each fund (as of _____):

- (Include:
- (i) the purchase date;
 - (ii) the purchase price;
 - (iii) the accrued interest due on the purchase date;
 - (iv) the face amount;
 - (v) the interest payment dates;
 - (vi) the coupon rate;

- (vii) the maturity, sale or disposition date;
- (viii) the amount received at maturity or the sale or disposition price; and
- (ix) the accrued interest due on the sale or disposition date.

(c) Yield on each Rebatable Fund (as of _____):

Project Fund:

Yield Restriction Requirements - Examine non-arbitrage/tax certificate or agreement and note when temporary period for investment of bond proceeds without yield restriction expires. Consult with trustee and bond counsel two months prior to deadline to insure yield restriction, if any required, is put in place.

(d) Rebate Calculations: (Identify consultant engaged to calculate any rebate liability and show any rebate liability if calculated. Rebate liability must be calculated at 5 year intervals at a minimum.)

Records for computation of bond yield, rebate and yield reduction payments, Form 8038-T, Form 8038-R any other applicable Form 8038 series returns.

Exception to rebate requirements - Indicate whether non-arbitrage/tax certificate or agreement provides for:

- a. Small issuer exception to rebate requirement, or
- b. Spending exceptions to rebate requirements. If spending exception applies, document expenditure of proceeds accordingly.

(e) Filing of Form 8038T (Confirm filing of Form 8038T and payment of rebate liability or indicate that filing/payment is not required.)

(f) Confirm that records showing fund balances, investment earnings and yield on investments have been retained for the current year and all prior years.

(g) Describe all investment contracts (GICs, swaps, caps) with respect to bond proceeds including:

Copy of GIC or other agreement

Amount actually paid by the issuer and any administrative costs paid by the issuer:

For each bid, the name of the person and entity submitting the bid, the time and date of bid and bid results:

Copy of the bid solicitation form (if the terms of the GIC deviated from the bid solicitation, an explanation of the deviation)

Records for investment of bond proceeds related to guaranteed investment contracts, bond insurance contracts, financial derivatives (if applicable)

4. Reissuance (Describe any amendments to the bonds or bond documents or any agreements entered into affecting the use of proceeds or repayment of the bonds or the security for the bonds.)

5. Form of maintaining bond records

Records shall be kept in paper form or electronic form, or both, as feasible.

6. Copies of the following shall be kept (if applicable):

- a. Audited financial statements
- b. Any election of accounting methodology, etc (these usually are not made)
- c. Appraisals or feasibility studies for bond-financed property
- d. Documents related to government grants association with the bond-financed project
- e. Publications, brochures and newspaper articles for the bond financing (if any exist)
- f. Correspondence, including e-mails, related to bond financings
- g. Reports of any prior IRS examinations of the entity or any of its bond financings

7. Training

The above-named issuer contact person is expected to attend available training, seminars and conferences related to post-issuance compliance requirements applicable to issuers of tax-exempt and tax-advantaged bonds, and to consult with bond counsel as necessary. If non-compliance or potential non-compliance is detected, the contact person will take steps as soon as possible to timely prevent, resolve and/or correct such noncompliance or, if necessary, investigate the feasibility of participating in the IRS Voluntary Closing Agreement Program, after consultation with bond counsel.

This form updated on: _____

By: _____
[signature]

Name: Director of Finance
Title: Finance Director

Debt Ratio

	Actual June 30, 2014	*Policy
Debt as a percentage of Assessed Value	2.34%	3.5%
Debt per Capita	\$2,726	\$2,000
Debt Service as a percentage of General Government Expenditures	9.1%	10 - 12%
General Fund Balance as a percentage of Total Operating Expenditures	25%	15%

* Note: We worked with the County's Financial Advisor to update financial policies. The debt ratio is one of the items that was revised with and adopted March 2012 to ensure it is more in line with current standards and best practices.

Outstanding Debt

In fiscal year 2014, outstanding bonded debt totaled \$63,210,736. Total long-term County obligations equaled \$70,360,449.

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

	2010	2011	2012	2013	2014
General Obligation Bonds	71,004,232	67,915,844	68,453,259	65,808,039	63,210,736
Compensated Absences	650,200	645,478	725,485	716,592	797,455
Premium on bonds payable	862,922	823,227	5,581,476	5,341,867	5,102,258
State Literary Fund Loans	2,250,000	2,000,000	1,750,000	1,500,000	1,250,000
	74,767,354	71,384,549	76,510,220	73,366,498	70,360,449

Debt Service to Maturity

Governmental Funds					
Year Ended June 30,	General Obligation Bonds		Literary Loans		
	Principal	Interest	Principal	Interest	
2015	\$ 2,709,919	\$ 3,032,887	\$ 250,000	\$ 37,500	
2016	\$ 2,840,200	\$ 2,907,674	\$ 250,000	\$ 30,000	
2017	\$ 2,700,036	\$ 2,790,716	\$ 250,000	\$ 22,500	
2018	\$ 2,648,906	\$ 2,676,511	\$ 250,000	\$ 15,000	
2019	\$ 2,775,634	\$ 2,560,190	\$ 250,000	\$ 7,500	
2020	\$ 2,902,899	\$ 2,442,720			
2021	\$ 3,035,728	\$ 2,315,286			
2022	\$ 3,168,565	\$ 2,185,914			
2023	\$ 3,030,139	\$ 2,055,222			
2024	\$ 3,134,029	\$ 1,917,080			
2025 and beyond	\$ 34,264,681	\$ 10,638,854			
TOTAL	\$ 63,210,736	\$ 35,523,054	\$ 1,250,000	\$ 112,500	

Fiscal Year Changes

No refundings were done in Fiscal Year 2014-2015.

Future General Obligation Debt

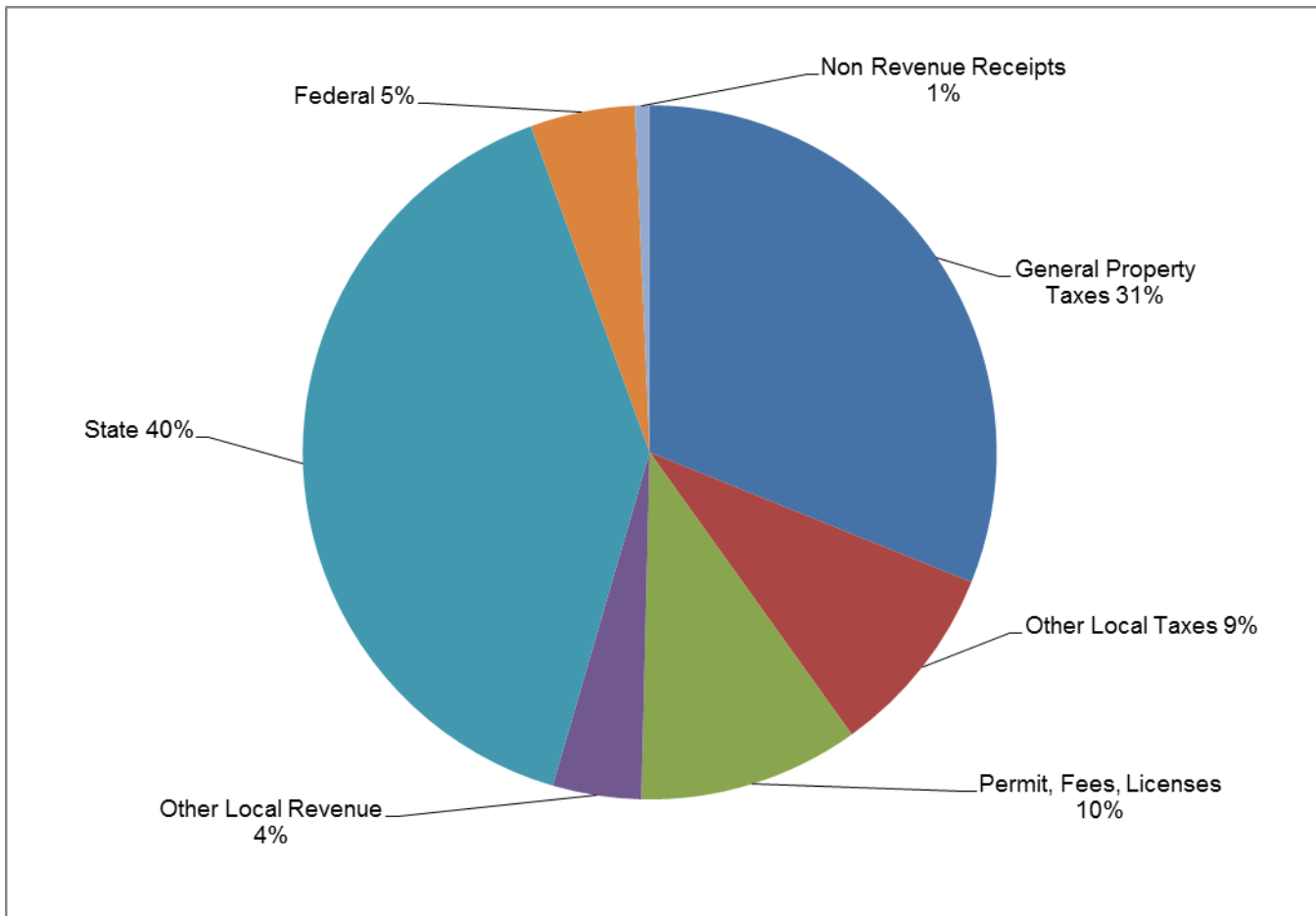
In Fiscal Year 2016, there are no plans to issue debt. However there may be additional opportunities to incur savings due to additional refunding based on the economy i.e. lower rates.

COUNTY OF KING GEORGE**FISCAL YEAR 2015-2016****Total Revenue - All Funds**

	FY 2013-14	FY 2014-15	FY2014-15	FY 2015-16	Growth
Revenues	Actual	Adopted	Amended	Adopted	Adopt 15 vs
Function/Program	Revenues	Budget	Budget	Budget	Adopt 16
Revenues from Local Sources					
General Property Taxes	\$ 20,326,007	\$ 20,991,415	\$ 20,991,415	\$ 21,777,520	4%
Other Local Taxes	6,031,904	5,913,600	\$ 5,913,600	6,309,200	7%
Licenses, Permits and Fees	7,121,894	\$ 7,159,100	\$ 7,159,100	7,203,300	1%
Fines and Forfeitures	209,474	193,500	\$ 193,500	187,500	-3%
Use of Money and Property	316,092	\$ 295,175	\$ 295,175	265,175	-10%
Charges for Services	1,657,143	2,026,224	\$ 2,009,224	1,927,247	-5%
Recovered Costs	337,227	\$ 263,500	\$ 263,500	359,531	36%
Miscellaneous	199,244	177,100	\$ 227,076	148,300	-16%
Total Local Sources	36,198,985	37,019,614	37,052,590	38,177,773	3%
Revenues from the Commonwealth					
Non-categorical Aid	2,314,180	2,281,868	2,281,868	2,287,068	0%
Shared Expenses	1,642,275	1,723,817	1,719,545	1,746,463	1%
Categorical Aid	22,437,234	23,488,001	23,407,967	23,929,033	2%
Total State Funds	26,393,689	27,493,686	27,409,380	27,962,564	2%
Revenues from the Federal					
Categorical Aid	4,018,026	3,258,096	3,665,100	3,413,964	5%
Total Federal Funds	4,018,026	3,258,096	3,665,100	3,413,964	5%
Net Revenues	67,270,943	68,202,063	69,660,481	70,037,218	3%
Non-Revenue Receipts					
Reserve Balance	-	414,000	1,516,744	466,250	13%
Other Source	660,243	16,667	16,667	16,667	0%
General Fund Transfers	14,148,685	14,590,765	15,259,407	14,849,027	2%
Total Miscellaneous	14,808,928	15,021,432	16,792,818	15,331,944	2%
Total Revenues	81,419,628	82,792,828	84,919,888	84,886,245	3%

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
Estimated Revenues - All Funds

		General Property Taxes	\$	21,777,520	31%
		Other Local Taxes	\$	6,309,200	9%
		Permit, Fees, Licenses	\$	7,203,300	10%
		Other Local Revenue	\$	2,887,753	4%
		State	\$	27,962,564	40%
		Federal	\$	3,413,964	5%
		Non Revenue Receipts	\$	482,917	1%
		Total	\$	70,037,218	100%



COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
Total Expenditures - All Funds

	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	%
	Actual	Adopted	Amended	Adopted	Diff
Department	Expenditures	Budget	Budget	Budget	Adopt
<u>General Operating Fund:</u>					
General Government Administration	\$ 2,676,562	\$ 2,739,545	\$ 2,783,501	\$ 2,846,216	4%
Judicial Administration	\$ 1,060,613	\$ 1,081,730	\$ 1,111,637	\$ 1,148,918	6%
Public Safety	\$ 8,664,543	\$ 9,296,588	\$ 9,614,609	\$ 10,036,054	8%
Public Works	\$ 1,647,945	\$ 1,749,037	\$ 1,785,533	\$ 1,879,954	7%
Health and Social Services	\$ 4,253,026	\$ 4,631,576	\$ 4,631,576	\$ 4,650,083	0%
Parks and Recreation, Culture	\$ 355,666	\$ 372,139	\$ 373,367	\$ 382,790	3%
Community Development	\$ 820,739	\$ 868,157	\$ 873,337	\$ 898,601	4%
Economic Development	\$ 117,619	\$ 146,232	\$ 151,047	\$ 154,669	6%
County In & Out	\$ 96,520	\$ 43,500	\$ 43,500	\$ 43,500	0%
Miscellaneous	\$ 1,029	\$ 10,000	\$ 10,000	\$ -	-100%
Contributions to Agencies	\$ 234,274	\$ 236,227	\$ 236,227	\$ 259,212	10%
Reimbursements and Recoveries	\$ 114,723	\$ 50,000	\$ 76,976	\$ 50,000	0%
Contingency	\$ -	\$ 146,196	\$ 92,824	\$ 50,000	-66%
<u>Other Funds</u>	\$ 322,000		\$ 266,000		
Schools	\$ 35,496,310	\$ 37,225,761	\$ 37,785,234	\$ 38,009,041	2%
School Cafeteria	\$ 1,297,847	\$ 1,483,829	\$ 1,483,829	\$ 1,483,829	0%
Capital Improvement	\$ -	\$ 531,642	\$ 711,643	\$ 697,398	31%
Debt Service	\$ 6,440,024	\$ 6,554,857	\$ 6,554,857	\$ 6,374,602	-3%
Recreation Activity	\$ 386,182	\$ 403,574	\$ 435,333	\$ 435,718	8%
Law Enforcement Projects	\$ 153,355	\$ 22,500	\$ 27,500	\$ 30,765	37%
Smoot Library	\$ 490,189	\$ 509,972	\$ 511,726	\$ 521,268	2%
Wireless Authority	\$ 8,701	\$ 15,000	\$ 15,000	\$ 5,000	-67%
Tourism	\$ 21,318	\$ 84,000	\$ 85,225	\$ 79,600	-5%
Net Expenditures	64,659,185	68,202,063	69,660,481	70,037,218	3%
Transfers to Service Authority	-	-	-	-	0%
Total Expenditures	\$ 64,659,185	\$ 68,202,063	\$ 69,660,481	\$ 70,037,218	2.7%

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
General Fund Revenues

	FY 2012-2013	FY 2013-14	FY 2014-15	FY2014-15	FY 2015-16	
Revenues	Actual	Actual	Adopted	Amended	Adopted	Growth
Function/Program	Revenues	Revenues	Budget	Budget	Budget	%
Local Revenues						
General Property Taxes	\$ 19,509,878	\$ 20,326,007	\$ 20,991,415	\$ 20,991,415	\$ 21,777,520	4%
Other Local Taxes	5,989,894	6,031,904	5,913,600	5,913,600	6,309,200	7%
Licenses, Permits and Fees	437,699	462,892	415,100	415,100	428,300	3%
Fines and Forfeitures	254,380	209,474	193,500	193,500	187,500	-3%
Use of Money and Property	109,130	152,193	115,175	115,175	115,175	0%
Charges for Services	761,286	698,944	834,821	834,821	767,200	-8%
Recovered Costs	207,506	217,066	213,500	213,500	259,531	22%
Miscellaneous	66,141	146,438	90,800	118,776	94,800	4%
Total Local Sources	27,335,914	28,244,918	28,767,911	28,795,887	29,939,226	4%
State Revenues						
Non-categorical Aid	2,294,891	2,314,180	2,281,868	2,281,868	2,287,068	0%
Shared Expenses	1,576,377	1,642,275	1,723,817	1,719,545	1,746,463	1%
Categorical Aid	1,804,723	1,898,989	1,942,619	1,960,979	2,009,305	3%
Total State Funds	5,675,991	5,855,444	5,948,304	5,962,392	6,042,836	2%
Federal Revenues						
Categorical Aid	792,208	944,137	814,810	814,810	839,810	3%
Total Federal Funds	792,208	944,137	814,810	814,810	839,810	3%
Non-Revenue Receipts						
Reserve Balance		-	-	-	-	N/A
Other Source	47,075	1,126	16,667	16,667	16,667	0%
Encumbrances/Carryovers		-	-	-	-	N/A
Prior Years Fund Balance	5,426,202	-	414,000	1,453,785	410,485	-1%
Transfers	-	322,000			-	
Total Miscellaneous	5,473,277	323,126	430,667	1,470,452	427,152	-1%
Total General Fund Revenues	\$ 39,277,390	\$ 35,367,625	\$ 35,961,692	\$ 37,043,541	\$ 37,249,024	4%

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
General Fund Expenditures

	FY2013-2014	FY2014-2015	FY2014-2015	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
General Operating Fund:					
General Government Administration	\$ 2,676,562	\$ 2,739,545	\$ 2,783,501	\$ 2,846,216	4%
Judicial Administration	1,060,613	1,081,730	1,111,637	1,148,918	6%
Public Safety	8,664,543	9,296,588	9,614,609	10,036,054	8%
Public Works	1,647,945	1,749,037	1,785,533	1,879,954	7%
Health and Social Services	4,253,026	4,631,576	4,631,576	4,650,083	0%
Parks and Recreation, Culture	355,666	372,139	373,367	382,790	3%
Community Development	820,739	868,157	873,337	898,601	4%
Economic Development	117,619	146,232	151,047	154,669	6%
County In & Out	96,520	43,500	43,500	43,500	0%
Miscellaneous	1,029	10,000	10,000	-	-100%
Contributions to Agencies	234,274	236,227	236,227	259,212	10%
Reimbursements and Recoveries	114,723	50,000	76,976	50,000	0%
Contingency	-	146,196	92,824	50,000	-66%
Transfers To:					
Recreation Activity	-	-	-	-	0%
Schools Operating	13,777,035	14,198,072	14,599,615	14,457,779	2%
Capital Projects	184,969	-	-	-	0%
Wireless Authority	18,000	15,000	15,000	5,000	-67%
Debt Service	-	-	-	-	0%
Library	353,651	377,693	378,792	386,248	2%
Cafeteria	-	-	-	-	0%
KGCSA	-	-	-	-	0%
Revenue Stabilization Fund	-	-	266,000	-	0%
Economic Development Authority	-	-	-	-	0%
Total General Fund Expenditures	\$ 34,376,912	\$ 35,961,692	\$ 37,043,541	\$ 37,249,024	4%

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
School Revenues and Expenditures

	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Category		Budget	Budget	Budget	Growth
School Operations					
Revenues:					
Use of Money or Property	\$ 11,800	\$ 25,000	\$ 25,000	\$ 25,000	0%
Charges for Services	39,974	75,000	75,000	65,000	-13%
Recovered Cost	120,161	50,000	50,000	100,000	100%
Miscellaneous	3,534	50,000	50,000	10,000	-80%
Revenues from the Commonwealth	20,043,924	21,346,903	21,097,829	21,803,708	2%
Revenues from the Federal	1,441,525	1,480,786	1,887,790	1,547,554	5%
Local Transfer	13,777,035	14,198,072	14,599,615	14,457,779	2%
Other Source	-	-	-	-	N/A
ARRA Stimulus Funds	-	-	-	-	0%
Total Revenues	35,437,953	37,225,761	37,785,234	38,009,041	1%
Expenditures:					
Instruction	\$ 25,319,594	\$ 26,862,687	\$ 26,685,036	\$ 27,476,960	2%
Administration	963,118	1,039,136	1,046,334	1,096,641	6%
Transportation	2,548,878	2,566,499	2,728,914	2,560,889	0%
Maintenance	3,662,397	3,724,004	3,752,235	3,744,641	1%
Facilities	104,377	68,948	191,881	77,668	13%
Debt Service/Transfers	-	-	-	-	
Technology	1,623,144	1,673,701	1,683,044	1,664,688	-1%
Grant Funds	1,216,444	1,290,786	1,697,790	1,387,554	7%
ARRA Stimulus Funds	-	-	-	-	
Total Expenditures	35,437,953	37,225,761	37,785,234	38,009,041	2%
School Cafeteria					
Revenues					
Food Service	\$ 516,629	\$ 695,829	\$ 695,829	\$ 695,829	0%
Miscellaneous	11,966	17,000	17,000	17,000	0%
Revenues from the Commonwealth	21,318	21,000	21,000	21,000	0%
Revenues from the Federal	764,846	750,000	750,000	750,000	0%
Total Revenues	1,314,759	1,483,829	1,483,829	1,483,829	0%
Expenditures:					
Food Services	\$ 1,297,847	\$ 1,483,829	\$ 1,483,829	\$ 1,483,829	0.0%
Total Expenditures	\$ 1,297,847	\$ 1,483,829	\$ 1,483,829	\$ 1,483,829	0.0%

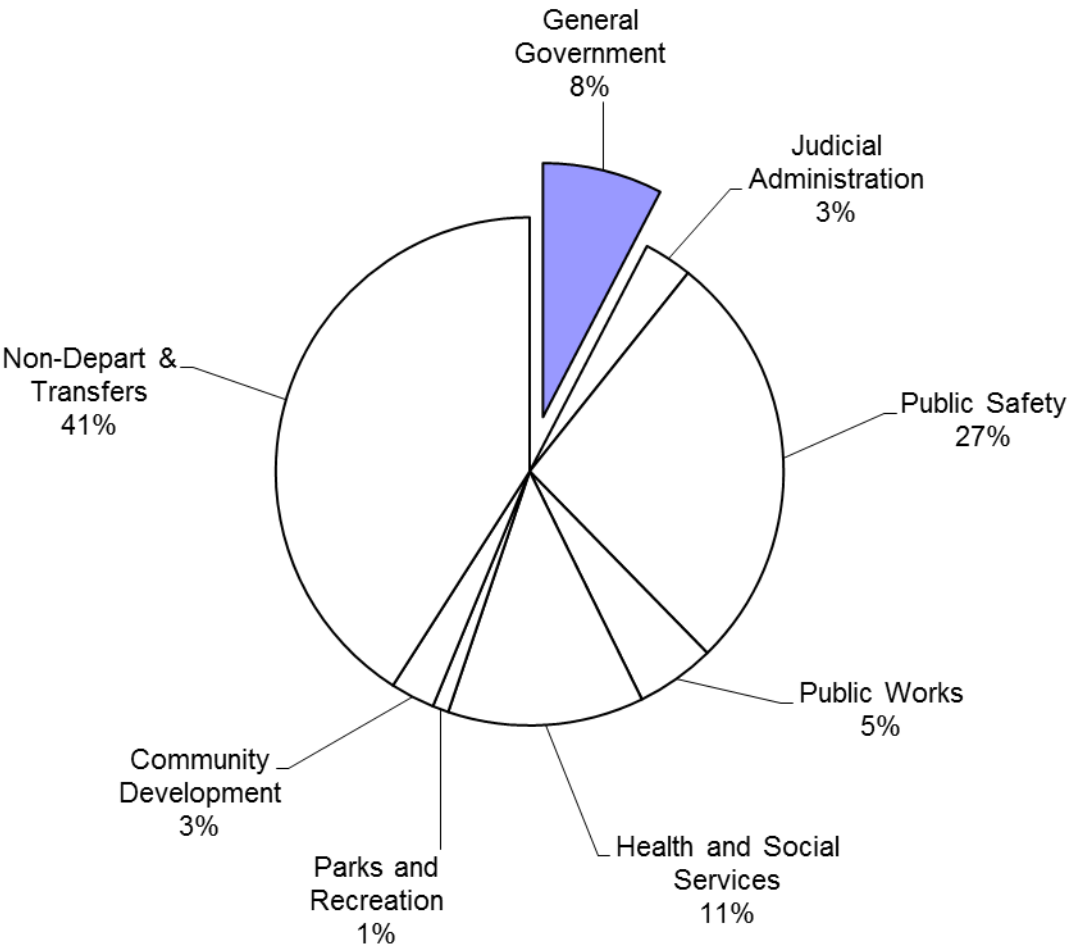
Recreation Activity Fund

	FY 2013-14	FY 2014-15	FY 2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Category		Budget	Budget	Budget	Growth
Revenues:					
Fees	\$ 401,596	\$ 403,574	\$ 403,574	\$ 435,718	8%
Use of Money/Property	-	-	-	-	0%
Miscellaneous	-	-	-	-	0%
Transfers	-	-	-	-	0%
Reserve Balance	-	-	-	-	0%
Total Revenues	\$ 401,596	\$ 403,574	\$ 403,574	\$ 435,718	8%
Expenditures:					
Operating Rec Activity Fund	386,182	403,574	435,333	435,718	8%
Total Expenditures	\$ 386,182	\$ 403,574	\$ 435,333	\$ 435,718	8%

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Wireless Authority Fund					
	FY 2013-14	FY 2014-15	FY 2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Category		Budget	Budget	Budget	Growth
Revenues:					
Use of Money	\$ -	\$ -	\$ -	\$ -	0%
Transfer from General Fund	18,000	15,000	15,000	5,000	-67%
Total Revenues	\$ 18,000	\$ 15,000	\$ 15,000	\$ 5,000	-67%
Expenditures:					
Operating	\$ 8,701	\$ 15,000	\$ 15,000	\$ 5,000	-67%
Debt Service	\$ -	\$ -	\$ -	\$ -	0%
Total Expenditures	\$ 8,701	\$ 15,000	\$ 15,000	\$ 5,000	-67%

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Departmental Budgets By Function					
General Government Administration					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Board of Supervisors	\$ 61,974	\$ 68,294	\$ 68,294	\$ 69,292	1%
County Administrator	337,126	315,995	320,351	323,667	2%
County Attorney	279,382	205,488	231,277	223,370	9%
Human Resources	84,401	123,171	123,650	126,498	3%
Commissioner of Revenue	366,849	380,260	381,616	398,811	5%
Reassessment	25,699	1,650	1,650	-	-100%
Treasurer	279,297	295,012	296,016	304,354	3%
Department of Finance	777,514	811,527	821,437	825,763	2%
Information Technology	319,259	353,210	353,957	326,264	-8%
Electoral Board	34,424	62,171	62,171	75,872	22%
Registrar	110,637	122,767	123,082	172,325	40%
Total General Government	\$ 2,676,562	\$ 2,739,545	\$ 2,783,501	\$ 2,846,216	4%

COUNTY OF KING GEORGE
General Government Administration
\$2,846,216



Total General Fund
\$37,249,024

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 6). The priorities are stated as follows which shall be the basis for developing departmental performance measures:

BUDGET SUMMARY

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 36,010	\$ 36,701	\$ 37,494	\$ 38,232	2%
Operating	\$ 27,008	\$ 25,273	\$ 30,800	\$ 31,060	1%
TOTAL	\$ 63,018	\$ 61,974	\$ 68,294	\$ 69,292	1%
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

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Board Meetings	23	23	23
Work Sessions	6	6	6
Joint Meetings-School Board	2	2	2

ACCOMPLISHMENTS

- Adopt a balanced budget that includes additional operational funds for public safety
- Approved a one-percent salary increase for employees effective July 2015

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
\$ 305,717	\$ 315,721	\$ 296,527	\$ 304,091	3%
\$ 33,539	\$ 21,405	\$ 23,824	\$ 19,576	-18%
\$ 339,256	\$ 337,126	\$ 320,351	\$ 323,667	1%
4	3	3	3	

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

	FY13/14 Actual	FY14/15 Actual	FY15/16 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 two employee appreciation events.
- Continued a full functioning Human Resources Department with a full time Manager.

HUMAN RESOURCES

MISSION

The Department of Human Resources is committed to providing services that support County's leadership and employees, enabling them to achieve their goals and the mission of King George County. We strive to promote excellence, equity, diversity, and support a high quality of work life for staff and faculty. We provide a positive HR service experience for applicants, employees, and retirees and collaborate with departments to recruit, develop, support, and retain diverse and talented employees who are the key to King George's reputation and success.

BUDGET SUMMARY

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 52,883	\$ 68,635	\$ 103,345	\$ 101,143	-2%
Operating	\$ 12,680	\$ 15,765	\$ 20,305	\$ 25,355	25%
TOTAL	\$ 65,563	\$ 84,401	\$ 123,650	\$ 126,498	2%
Full Time Staff	N/A	N/A	1	1	N/A

STRATEGIC GOALS/OBJECTIVES

- Provide organizational consulting services to all management areas to improve organizational and individual performance
- Inform employees about the importance of education, awareness, self-care, and behavioral change in improving wellness and productivity
- Collaborate with individuals and departments to deliver a broader range of wellness programs and services for improved physical and mental health
- Target employee communications more effectively to meet employee information needs
- Leverage technology to streamline HR service processes and improve access to employee information
- Insure King George County's commitment to diversity and non-discrimination through our actions and in our employee recruitment efforts
- Improve employee onboarding experience and employee morale
- Develop policies to meet the needs of the organization and legal compliance
- Ensure employee performance evaluations serve the needs of the County; Administration, Department Heads and Employees.

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Full-time Recruitments completed within 60 days of request	100%	100%	100%
Recordable Worker's Compensation Claims < 2	6	2	0
Training Opportunities Offered	3	3	3

ACCOMPLISHMENTS

- Continuation of an official employee newsletter
- Providing gifts and prizes for employee appreciation event.

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 156,329	\$ 170,212	\$ 172,204	\$ 176,938	3%
Operating	\$ 134,189	\$ 149,047	\$ 139,753	\$ 149,326	7%
Capital	\$ 41,917	\$ -	\$ 42,000	\$ -	0%
TOTAL	\$ 332,435	\$ 319,259	\$ 353,957	\$ 326,264	-8%
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.
- Maintain County phone systems and service.

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Operating Budget +/- 5% of Amended Budget	0%	2%	3%
Capital Budget +/- 5% of Amended Budget	0%	3%	0%
Computers supported	250	250	260
Computers > 6 yrs old	10	0	2
Computers replaced	28	30	45
Software supported	205	210	220
Software replaced	25	30	10
Landlines Supported	280	280	280
Cell Phones Supported	150	150	150
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%	100%	100%
Help Desk Requests	1433	1500	1700
Emergency requests resolved w/in 4 hrs 100%	100%	100%	100%
Non-emergency requests resolved w/in 48 hrs 90%	90%	90%	95%

ACCOMPLISHMENTS

- Continued use of Help Desk tracking software
- In the process of working through computer replacement program; goal is to have no more than 50% of inventory > 6 years old replaced in the second year.
- Expanded bandwidth for Internet Access for the County building.
- Continuing to expand options for the software used by departments including upgrades
- Installation of new servers in the County Administration building

COUNTY ATTORNEY

MISSION

The County Attorney's Office provides the day-to-day civil legal services to the County and its Departments, including the Service Authority. These duties include the drafting and review of documents such as easements, contracts, ordinances and policies; rendering advice on employment issues; and responding to claims and suits against the County and County personnel. The County Attorney's Office also handles certain civil litigation which is not covered by the Office of Risk Management, or cases brought on behalf of the County and which are not referred to outside counsel.

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 78,566	\$ 144,181	\$ 173,097	\$ 183,190	6%
Operating	\$ 48,307	\$ 135,200	\$ 58,180	\$ 40,180	-31%
TOTAL	\$ 126,873	\$ 279,382	\$ 231,277	\$ 223,370	-3%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE MEASURES

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Claims by County	8	8	8
Claims against the County	12	12	14
Code & Ordinances	70	75	80
FOIA	130	130	140
Purchasing/Contract Reviews	60	70	80
Tax – Non Litigation	50	50	50
Zoning	50	60	70
Reviews/Opinions	110	120	125
Wireless Authority	15	15	10
Social Services	12	12	12
Emergency Services	60	65	70
Human Resources	50	55	60
Deeds/Easements	25	30	35
Registrar	18	18	18
Bond Issuance	8	8	8
Landfill	10	10	10
Library	10	10	10
Parks and Recreation	8	12	14

ACCOMPLISHMENTS

- Continuation of a part time para-legal that was approved in the FY2015 budget

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, Tax Relief for the Elderly and Disabled Programs and Veteran's exemption.
- **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, issue renewals based on previous years gross receipts due on or before March 1, collect and provide payments to Treasurer.
- **Meals 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, key 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.
- Discovery of new businesses in the County.
- Receive and audit all Meals Tax and Transient Occupancy Monthly Accounts.

BUDGET SUMMARY

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 328,548	\$ 327,881	\$ 333,690	\$ 347,849	4%
Operating	\$ 35,016	\$ 38,968	\$ 47,926	\$ 50,962	6%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 363,564	\$ 366,849	\$ 381,616	\$ 398,811	5%
Full Time Staff	6	6	6	6	

SERVICE LEVELS AND PERFORMANCE

	CY2013 Actual	CY2014 Actual	CY2015 Planned
Real Estate Parcels Assessed	12,357	12,392	12,395
Real Estate Transfers	1,024	1,024	1,044
Tax Relief Applicants	35 & 13 vets	55 & 25 vets	55
Public Service Real Estate	20	20	20
Land Use Applications	1,073	1,085	1,090
Land Use Rollbacks	2	5	5
Personal Property Assessments	33,275	35,280	35,000
Machinery, Tools & Equipment	1,034	1,021	1,035
Mobile Homes	641	565	645
Public Service Personal Prop	4	4	4
VA Estimated Income Tax Filers	246	329	330
Tax Abatements	2,497	1,896	2,500
Meals Tax Accounts	58	64	64
Transient Occupancy Accounts	7	7	8
Motor Vehicle License Fees	29,190	30,005	30,000
License Fee Abatement/Refunds	454	399	430
Mineral Tax Accounts	4	4	4

ACCOMPLISHMENTS

- Continue automating manual processes to increase efficiency, which includes outsourced printing and mailing of forms and documents.

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	\$ -	\$ 3,552	\$ -	\$ -	0%
Operating	\$ 138,517	\$ 22,147	\$ 1,650	\$ -	-100%
TOTAL	\$ 138,517	\$ 25,699	\$ 1,650	\$ -	-100%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

The most recent reassessment process began in FY2013 continuing into FY2014 and the tax rate was equalized in the FY2015 budget cycle.

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 219,649	\$ 229,087	\$ 233,310	\$ 241,358	3%
Operating	\$ 54,045	\$ 50,210	\$ 62,706	\$ 62,996	0%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 273,694	\$ 279,297	\$ 296,016	\$ 304,354	3%
Full Time Staff	5	5	5	5	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY 14/15 Actual	FY15/16 Planned
Real Estate Tax Bills Mailed	12,986	13,481	13,500
Personal Property Tax Bills Mailed	35,084	36,296	36,300
Delinquent Notices Mailed	1,275	2,058	1,700
DMV Stops Issued	648	8	800
Utility Payments Collected	23,376	24,390	25,000
Bank Liens Issued	29	4	10

ACCOMPLISHMENTS

- Continue efficiencies by outsourcing printing of tax bills
- Continue improvement on property tax collections.

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.

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 701,357	\$ 666,702	\$ 709,292	\$ 717,975	1%
Operating	\$ 92,585	\$ 110,812	\$ 112,145	\$ 107,788	-4%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 793,942	\$ 777,514	\$ 821,437	\$ 825,763	1%
Full Time Staff	9	9	9	9	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Planned	FY15/16 Planned
General Fund Expenditures +/- 5% of Amended	-2%	-2%	-2%
General Fund Revenues +/- 5% of Amended	+1%	+1%	+1%
Checks Generated – County w/in 30 days	4,774	4,489	4,650
Checks Generated – County > 30 days	N/A	N/A	N/A
Checks Generated – Schools w/in 30 days	2,656	2,675	2,688
Checks Generated – Schools > 30 days	N/A	N/A	N/A
Checks Generated – CSA w/in 30 days	356	243	300
Checks Generated – CSA > 30 days	N/A	N/A	N/A
Paychecks Issued - County	7,057	7,400	7,400
Paychecks Issued - Schools	7,908	7,910	7,910
Utility Bills Mailed	23,979	24,575	24,600
Purchase Orders Processed	450	460	460
Solicitations Completed	48	50	50
Utility Balance > 90 Days	\$177,337	\$150,000	\$150,000

ACCOMPLISHMENTS

- The County received the GFOA Distinguished Budget Award for the FY2015 budget year
- The County received the Certificate of Achievement for Excellence in Financial Reporting Award for the FY2014 financial report.
- Continue to work with the IT department to implement the most effective and current software changes to the financial system
- 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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	\$ 27,723	\$ 21,853	\$ 33,660	\$ 50,161	49%
Operating	\$ 16,467	\$ 12,571	\$ 28,511	\$ 25,711	-10%
TOTAL	\$ 44,190	\$ 34,424	\$ 62,171	\$ 75,872	22%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

ACCOMPLISHMENTS

- Continue to streamline processes and maintain compliance with County, state, and federal laws, policies and procedures

FUTURE YEAR ISSUES

- Implementation of new leased voting machines that was approved in the FY2016 budget.

GENERAL REGISTRAR

MISSION

The General Registrar is a four year appointed position by a three member Electoral Board. Our mission is to serve the citizens of King George County and the Commonwealth by providing fair and honest election laws by being uniform in our practices for all elections; to provide easy and readily available access to registration and casting of votes within election laws and guidelines.

We protect the integrity of the electoral process and efficiently conduct all elections under the provisions of Title 24.2 of the Code of Virginia; implement the National Voter Registration Act; provide on-site registration opportunities to high school students and naturalized citizens; maintain accurate voter registration records.

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

- Encourage all eligible residents to exercise their right to vote
- 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.
- Maintain a continuous professional level of service to the public
- Process absentee ballot requests.
- Conduct elections in a fair, accurate and efficient manner

BUDGET SUMMARY

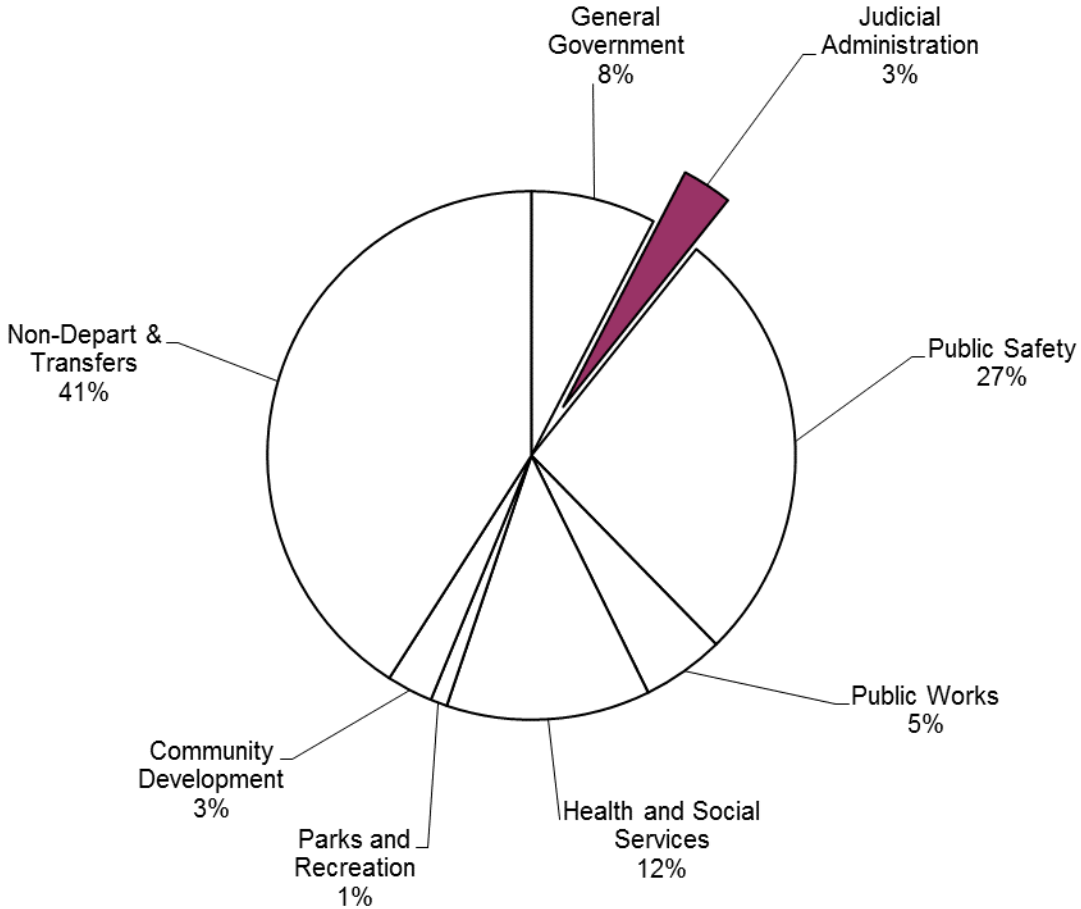
	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 103,533	\$ 101,637	\$ 110,362	\$ 159,413	44%
Operating	\$ 10,979	\$ 9,000	\$ 12,720	\$ 12,912	2%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 114,512	\$ 110,637	\$ 123,082	\$ 172,325	40%
Full Time Staff	\$ 1	\$ 1	\$ 1	\$ 2	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Registered Voters	15,550	14,898	15,500
Elections Held	2	1	3
Polling Places	5 plus CAP 2 split precincts	5 plus CAP	5 plus CAP

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Departmental Budgets By Function					
Judicial Administration					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Circuit Court	\$ 30,689	\$ 39,367	\$ 39,367	\$ 72,611	84%
Combined Court	28,819	21,075	21,075	22,275	6%
Magistrate	1,931	3,650	3,650	3,650	0%
Clerk, Circuit Court	443,448	417,490	445,187	440,434	5%
Clerk, Technology Trust Funds	4,812	15,000	15,000	7,500	-50%
Law Library	350	13,000	13,000	4,200	-68%
Victim Assistance Program	21,472	22,838	22,838	22,838	0%
Commonwealth Attorney	529,092	549,310	551,520	575,410	5%
Total Judicial Administration	\$ 1,060,613	\$ 1,081,730	\$ 1,111,637	\$ 1,148,918	6%

COUNTY OF KING GEORGE
Judicial Administration
\$1,148,918



Total General Fund
\$37,249,024

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, Westmoreland, and the City of Fredericksburg. Westmoreland and the City of Fredericksburg will reimburse King George 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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	0	0	97	62841	64685%
Operating	28,358	30,689	39,270	9,770	-75%
TOTAL	28,358	30,689	39,367	72,611	84%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

FUTURE YEAR ISSUES

N/A

COMBINED COURT

DESCRIPTION

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

The 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, Third and Fourth 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.

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 15,556	\$ 28,819	\$ 21,075	\$ 22,275	6%
TOTAL	\$ 15,556	\$ 28,819	\$ 21,075	\$ 22,275	6%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	CY2013 Actual	CY2014 Actual	CY2015 Planned
Criminal Court Cases	805	954	1,000
Traffic Court Cases	6921	5,455	7,344
Civil Cases	982	933	950
Juvenile Cases	1021	902	1000
Domestic Cases	677	757	800

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 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 current level of customer service with no increase in staff.
- Development of a long-range plan for a new Courthouse
- Continued participation in Financial Management System User's Group.
- Implement Supreme Court of Virginia scanning when available.

MAGISTRATES

DESCRIPTION

The Magistrate's Office provides initial judicial services to law enforcement and the general public on a continuous basis, 24 hours a day, 7 days a week. 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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 1,779	\$ 1,931	\$ 3,650	\$ 3,650	0%
TOTAL	\$ 1,779	\$ 1,931	\$ 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 offices 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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 369,619	\$ 373,166	\$ 375,241	\$ 380,534	1%
Operating	\$ 31,296	\$ 70,282	\$ 45,369	\$ 59,900	32%
Capital	\$ -	\$ -	\$ 24,577	\$ -	0%
TOTAL	\$ 400,915	\$ 443,448	\$ 445,187	\$ 440,434	-1%
Full Time Staff	6	6	6	6	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Wills/Estates Initiated	76	63	75
Judgments/Liens	709	682	725
Deeds Recorded	3,739	3,565	4,500
Marriage Licenses	179	161	165
Concealed hand Gun Permits Issued	509	606	650
Restitution	274	247	275
Financing Statements	32	24	40
Fictitious Names	118	134	120

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.

STRATEGIC GOALS/OBJECTIVES

- Maintain updated changes to the Code of Virginia

BUDGET SUMMARY

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Operating	\$ -	\$ 350	\$ 13,000	\$ 4,200	-68%
TOTAL	\$ -	\$ 350	\$ 13,000	\$ 4,200	-68%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

VICTIMS' WITNESS ASSISTANCE PROGRAM

DESCRIPTION

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 21,334	\$ 21,215	\$ 20,936	\$ 20,936	0%
Operating	\$ -	\$ 257	\$ 1,902	\$ 1,902	0%
TOTAL	\$ 21,334	\$ 21,472	\$ 22,838	\$ 22,838	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Victims/Witnesses	372	380	400

FUTURE YEAR ISSUES

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

COMMONWEALTH'S ATTORNEY

DESCRIPTION

The Commonwealth Attorney's Office prosecutes crimes committed in King George County. It 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 Attorney's Office duties include the following functions:

- Prosecutes all felonies and most class 1 and 2 misdemeanors: Juvenile and Domestic Relations Court, General District Court and Circuit Court.
- Administers the Victim/Witness Program; the collection and distribution of certain restitution to victims of crime; the Police Liaison Program; and the Rappahannock Regional Justice Academy on a bi-monthly basis.
- Participates on boards, local programs affecting community safety issues and law enforcement,.

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 509,998	\$ 504,641	\$ 520,330	\$ 540,098	4%
Operating	\$ 29,234	\$ 24,450	\$ 31,190	\$ 35,312	13%
TOTAL	\$ 539,232	\$ 529,092	\$ 551,520	\$ 575,410	4%
Full Time Staff	5	5	5	5	

	CY2013 Actual	CY2014 Actual	CY2015 Planned
General District Court	1,881	1601	1800
Juvenile Domestic Relations Court	639	592	600
Circuit Court	842	667	705

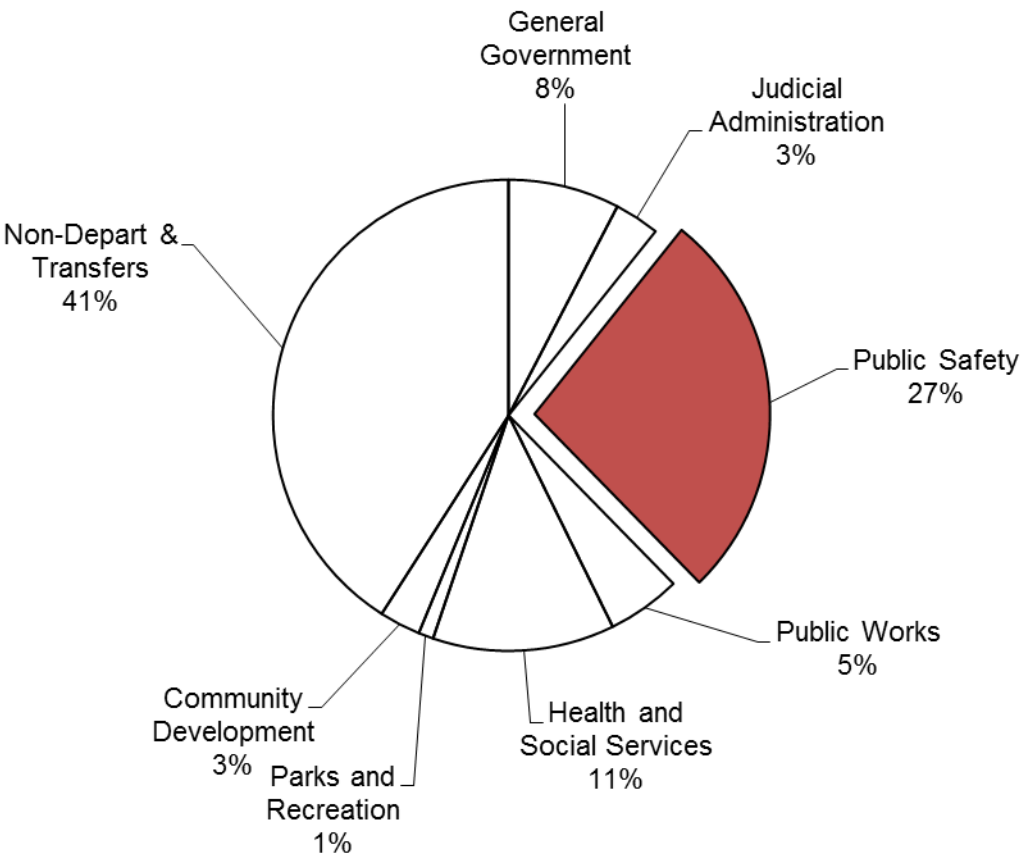
FUTURE YEAR ISSUES

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 2015-2016					
Departmental Budgets By Function					
Public Safety					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Sheriff	\$ 3,274,563	\$ 3,562,009	\$ 3,574,140	\$ 3,757,135	5%
Emergency Services	2,607,714	3,018,485	3,045,146	3,527,302	17%
Fire and Rescue Services	365,254	437,870	452,943	438,781	0%
County/ City Operated Institutions	1,238,630	1,006,101	1,006,101	991,055	-1%
VJCCA/CHINS	55,628	60,113	60,319	61,585	2%
Animal Control	279,469	296,101	297,024	300,818	2%
E-911	589,329	719,404	728,175	717,037	0%
Ambulance Fee For Service	30,627	42,793	42,793	42,793	0%
Miscellaneous Grants	223,329	153,712	407,968	199,548	30%
Total Public Safety	\$ 8,664,543	\$ 9,296,588	\$ 9,614,609	\$ 10,036,054	8%

COUNTY OF KING GEORGE	
Public Safety	
\$10,036,054	



Total General Fund							
\$37,249,024							

SHERIFF

DESCRIPTION

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. 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 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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 2,649,119	\$ 2,790,567	\$ 3,045,564	\$ 3,109,616	2%
Operating	\$ 455,547	\$ 462,835	\$ 475,376	\$ 468,874	-1%
Capital	\$ 156,900	\$ 21,160	\$ 53,200	\$ 178,645	236%
TOTAL	\$ 3,261,566	\$ 3,274,563	\$ 3,574,140	\$ 3,757,135	5%
Full Time Staff	43	45	49	49	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Total Service Calls	34,856	32,300	33,120
Number of Reported Crimes	1,655	1,583	1,647
Number of Traffic Stops	4,081	4,135	4,222

ACCOMPLISHMENTS

- Resource officers continue working with the schools providing security and crime prevention programs
- Patrol Deputy graduate of Virginia Forensic Science Academy (Evidence Technician)
- Hosted the fifth annual National Night Out
- Hosted the fourth annual Special Olympics Torch run and Meet in the Middle
- Continue directed patrol in troubled areas
- Continue TRIAD program to educate seniors of scam risks and relevant topics
- Implemented the D.A.R.E. program in the elementary schools

FUTURE YEAR ISSUES:

- Through DMV grants, provide funds for overtime in an effort to reduce speed/alcohol related crashes
- National Night Out - change the venue in an effort to draw more citizens for community policing
- Continue with the Regional Narcotics Task Force
- Fulfill demands of our Law Enforcement responsibilities

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 459,985	\$ 490,203	\$ 602,384	\$ 598,277	-1%
Operating	\$ 97,666	\$ 99,126	\$ 125,791	\$ 118,760	-6%
TOTAL	\$ 557,651	\$ 589,329	\$ 728,175	\$ 717,037	-2%

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Law Enforcement Calls	31,575	28,335	28,582
Fire and Rescue Calls	3,281	3,965	4,538

ACCOMPLISHMENTS

- Continue to work with protocol committee between fire and rescue and sheriff communications
- Bi-Monthly training (in house) for up to date protocols, protective orders, NCIC/VCIN
- Successful NCIC/VCIN audit

FUTURE YEAR ISSUES

- Pursue creating a full time Warrant Officer position
- Attain more supplemental and career based training opportunities for the Communications Officers.
- Further communications director involvement with Wireless E911 and Next-Gen 911
- Continue to work on employee retention

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 2,224,720	\$ 2,352,254	\$ 2,770,460	\$ 3,236,190	17%
Operating	\$ 225,890	\$ 255,459	\$ 274,686	\$ 291,112	6%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 2,450,610	\$ 2,607,714	\$ 3,045,146	\$ 3,527,302	16%
Full Time Staff	28	34	34	41	

SERVICE LEVELS AND PERFORMANCE

	CY2013 Actual	CY2014 Actual	CY2015 Planned
Fire Responses	409	436	457
EMS Responses	2,170	2,266	2,389
Combination Fire/EMS Responses	626	534	560
KG Alert Subscribers	6,061	7,000	8,500
Structure Fires	65	47	49
Motor Vehicle Responses	272	250	262
Patient Transports	1,566	1,666	1,749
Air-Medivacs Landed	23	9	10
Water Rescues	0	0	4

ACCOMPLISHMENTS

- Continue implementation of Personal Property tax exemption for Active Volunteer members.
- Participated in regional hazard mitigation plan update.
- Purchased 2 new ambulances
- Spoke to children regarding fire safety. .
- Provided several training programs for certifications.
- Awarded grants for emergency communications equipment
- Established Ebola Plan and conducted department training for all personnel
- Inspected by Virginia Board of Pharmacy to obtain Controlled Substance Registration
- Assisted KGSO with Mobile Command Project
- Hired new Emergency Planner

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 421,668	\$ 365,254	\$ 452,943	\$ 438,781	-3%
TOTAL	\$ 421,668	\$ 365,254	\$ 452,943	\$ 438,781	-3%
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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 1,016,685	\$ 1,238,630	\$ 1,006,101	\$ 991,055	-1%
TOTAL	\$ 1,016,685	\$ 1,238,630	\$ 1,006,101	\$ 991,055	-1%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

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 almost 1,000 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.
- 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/2013	ACTUAL FY/2013	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 38,964	\$ 47,119	\$ 47,589	\$ 48,855	3%
Operating	\$ 5,125	\$ 8,508	\$ 12,730	\$ 12,730	0%
TOTAL	\$ 44,089	\$ 55,628	\$ 60,319	\$ 61,585	2%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY14/15 Planned	FY 15/16 Planned
Juvenile Cases (parole, probation, detention)	45	45
Intake Complaints	1,000	1,000
Monitored Post Disposition Cases	15	15
Monitored Diversion Cases	20	20

ANIMAL CONTROL**MISSION**

The Animal Control Division of the Sheriff's Office operates 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.

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	\$ 232,775	\$ 241,856	\$ 252,778	\$ 253,494	0%
Operating	\$ 41,538	\$ 37,613	\$ 44,246	\$ 47,324	7%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 274,313	\$ 279,469	\$ 297,024	\$ 300,818	1%
Full Time Staff	2	4	4	4	

SERVICE LEVELS AND PERFORMANCE

	CY2013 Actual	CY2014 Actual	CY2015 Planned
Animals Received	664	616	700
Stray Animals	437	429	450
Animals Surrendered	143	76	150
Animal Calls for Service	708	840	850
Adopted	85	87	100
Animals Rescued In State	277	251	300
Animals Rescued to Out of State	31	44	100

ACCOMPLISHMENTS

- Vaccinated 300 animals at the Spring Rabies Clinic and sold dog licenses
- Replaced vacant Animal Control Officer position and reclassification of an Animal Control Officer
- Rescues playing vital role in keeping euthanasia down
- Continue with Coop volunteer program through KGHS with children with special needs
- Completion of Animal Control Basic School (1 officer) at Rapp. Regional Criminal Justice Academy
- Security lighting installed behind the animal shelter
- Implementing programs in schools for care of animals and awareness for younger children

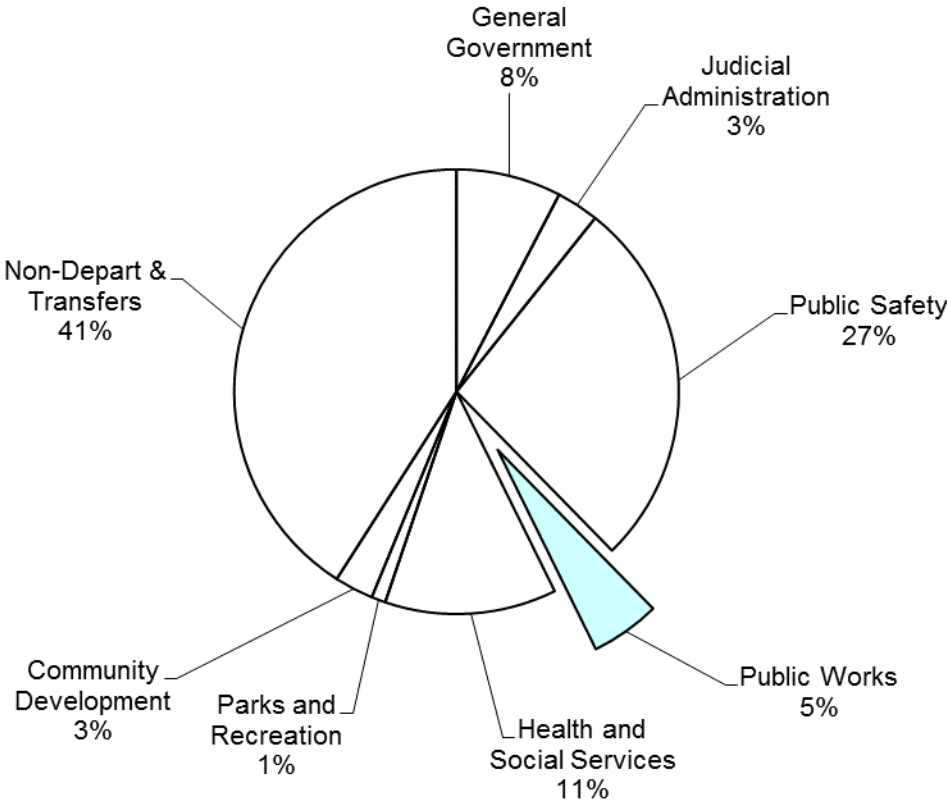
FUTURE YEARS ISSUES

- Continued planning and preparation of a spay and neuter program to the public
- Phone line installation in the kennel area
- Replacement of vehicles as they age
- Develop and make available public awareness regarding rabies

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
Departmental Budgets By Function
Public Works

	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Landfill	\$ 201,074	\$ 206,100	\$ 206,907	\$ 222,098	7%
Engineering	99,793	98,987	104,461	103,373	-1%
General Properties	1,339,394	1,438,600	1,469,005	1,549,133	5%
Litter Control	7,684	5,350	5,160	5,350	4%
Total Public Works	\$ 1,647,945	\$ 1,749,037	\$ 1,785,533	\$ 1,879,954	5%

COUNTY OF KING GEORGE							
Public Works							
\$1,879,954							



Total General Fund
\$37,249,024

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 214,338	\$ 182,026	\$ 188,962	\$ 203,953	8%
Operating	\$ 17,932	\$ 19,048	\$ 17,945	\$ 18,145	1%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 232,270	\$ 201,074	\$ 206,907	\$ 222,098	7%
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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 80,206	\$ 84,591	\$ 83,841	\$ 86,248	3%
Operating	\$ 17,767	\$ 15,202	\$ 20,620	\$ 17,125	-17%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 97,973	\$ 99,793	\$ 104,461	\$ 103,373	-1%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Number of capital projects overseeing - County	6	5	4
Number of capital projects overseeing - Service Authority	2	2	2

ACCOMPLISHMENTS

- Overseeing the design and construction of several projects such as; Sealston Park, Water and Sewer Extension in Industrial Park, Middle School Roof Repair and Replacement, Pump Station Upgrade at Industrial Park, etc..

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 581,206	\$ 613,944	\$ 682,132	\$ 756,914	11%
Operating	\$ 565,464	\$ 720,190	\$ 766,373	\$ 775,719	1%
Capital	\$ -	\$ 5,260	\$ 20,500	\$ 16,500	-20%
TOTAL	\$ 1,146,670	\$ 1,339,394	\$ 1,469,005	\$ 1,549,133	5%
Full Time Staff	11	11	13	15	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Number repair calls responded	223	300	365
Number locations cut grass weekly	50	50	61

ACCOMPLISHMENTS

Conversion of two part time staff to full time, one full time facilities technician and one full time grounds maintenance worker.

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 5,765	\$ 7,684	\$ 5,160	\$ 5,350	4%
TOTAL	\$ 5,765	\$ 7,684	\$ 5,160	\$ 5,350	4%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

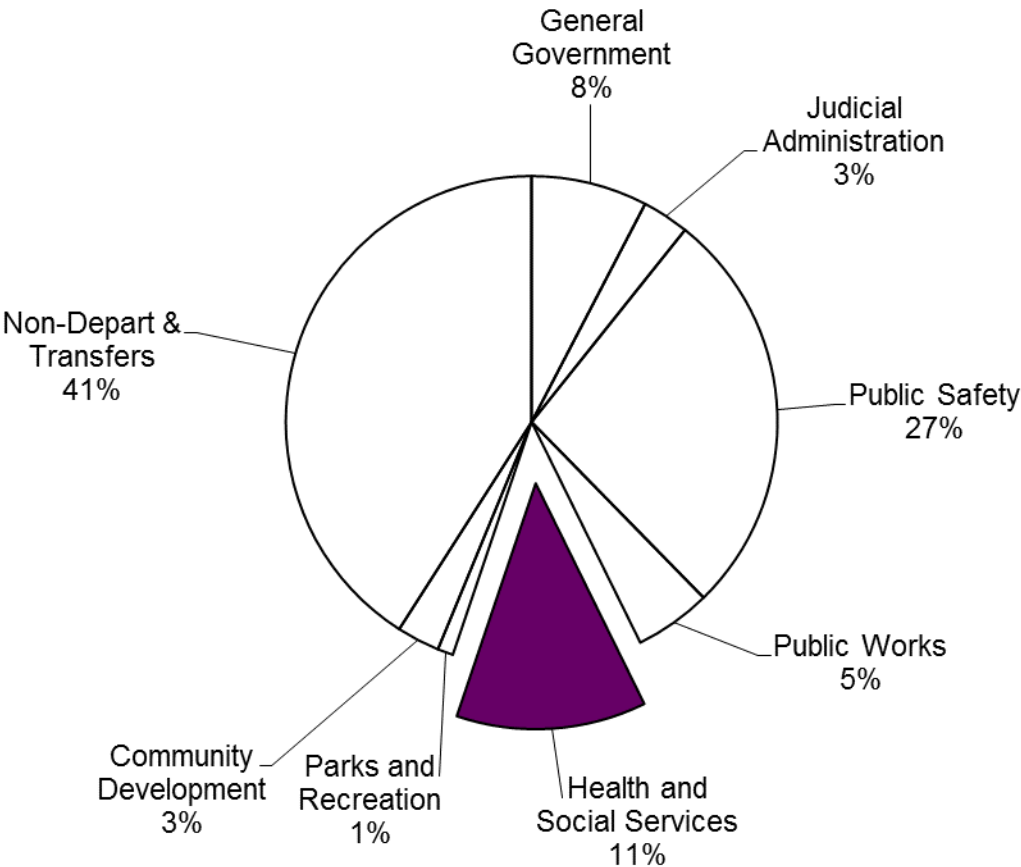
	CY2013 Actual	CY2014 Actual	CY2015 Planned
No. Adult Group Presentations/Workshops	2	2	2
Total Participants in Adult Group Activities	750	800	800
No. Youth Group Presentations/Workshops	2	2	2
Total Participants in Youth Group Activities	42	50	50
Number Staffed events	2	2	2
Total Participants Staffed events	1,100	1,200	1,200

FUTURE YEAR ISSUES

- Increase participation in the Adopt a Highway Program.

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Departmental Budgets By Function					
Health and Social Services					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Health Department	\$ 308,415	\$ 308,415	\$ 308,415	\$ 308,415	0%
Social Services	2,000,583	2,213,396	2,213,396	2,232,023	1%
Comprehensive Services	1,944,028	2,109,765	2,109,765	2,109,765	0%
Total Health and Social Services	\$ 4,253,026	\$ 4,631,576	\$ 4,631,576	\$ 4,650,203	0%

COUNTY OF KING GEORGE
Health and Social Services
\$4,650,083



Total General Fund
\$37,249,024

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 King George County Health Department receives funding from the state (65%) and the County (35%).

STRATEGIC GOALS/OBJECTIVES

- Provide high quality maternity and family planning care to all patients
- Provide communicable disease control through public health treatment recommendations, disease surveillance and outbreak control.
- Provide thorough and timely inspections of all public eating establishments under the jurisdiction of the Health District.
- Ensure compliance with Onsite Septic and Private Well Regulations through review of all onsite septic and private well system plans / applications and issuing permits
- Provide high quality Women, Infants and Children (WIC) program services to King George County residents
- To continue work with King George County on Emergency Preparedness and Response issues

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 308,415	\$ 308,415	\$ 308,415	\$ 308,415	0%
TOTAL	\$ 308,415	\$ 308,415	\$ 308,415	\$ 308,415	0%
Full Time Staff	N/A	N/A	N/A	N/A	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Planned	FY15/15 Planned
Total Clients Served	1,074	1,292	1,350
Applications reviewed within 30 days	100%	100%	100%

ACCOMPLISHMENTS

- King George Health Department staff continues to participate in health fairs
- Continue nursing home screenings and school vaccination clinics

FUTURE ISSUES

- Continue to promote healthy lifestyles through health education and outreach.
- Continue to provide emergency preparedness and response support for King George County.

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 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 addresses 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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	\$ 1,257,950	\$ 1,336,348	\$ 1,358,096	\$ 1,380,823	2%
Operating	\$ 580,395	\$ 664,236	\$ 855,300	\$ 851,200	0%
Capital	\$ 40,172	\$ -	\$ -	\$ -	0%
TOTAL	\$ 1,878,517	\$ 2,000,584	\$ 2,213,396	\$ 2,232,023	1%
Full Time Staff	16	16	16	16	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Projected
Number of Adoptions	4	2	1

- See foster care cases under Comprehensive Services Act.

FUTURE YEAR ISSUES

The State has automated applications, is converting to a paperless filing system, and increasing our participation in Health Care Reform. Also, we are being re-trained to meet the new demands of the Federal government in relation to this process. In 2016, there will be a major audit by the Federal government and the State must meet all program goals.

Our foster care caseload is gradually increasing. The Court Services Unit is making more and more referrals to the court to place children into foster care. We went from a caseload of 54 children a year ago to five in January, and we have 10 with three pending Court Services referrals for the month of July. Child Protective Services caseloads have increased dramatically. We are investigating an average of 20 complaints a month with the most being sexual in nature. We are closely working with the Sheriff's Office and the MDT team on these cases. We are relying heavily on our relationship with the Safe Harbor Non-Profit for their services and help with the sex abuse cases. We do not foresee a drop in either of these caseloads this coming year.

We are very active with sitting on multiple boards and are involved with as many non-profits as we can. This allows us access to services outside of our area and gives us input into needed services. We will continue our efforts without an increase in staffing and will maximize the use of outside resources to meet mission goals.

COMPREHENSIVE SERVICES ACT - CSA

DESCRIPTION

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

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

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

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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Operating	\$ 2,143,257	\$ 1,944,028	\$ 2,109,765	\$ 2,109,765	0%
TOTAL	\$ 2,143,257	\$ 1,944,028	\$ 2,109,765	\$ 2,109,765	0%

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Foster Care Cases	46	30	46
Education Cases	50	60	60
Court Services Unit Cases	17	20	23

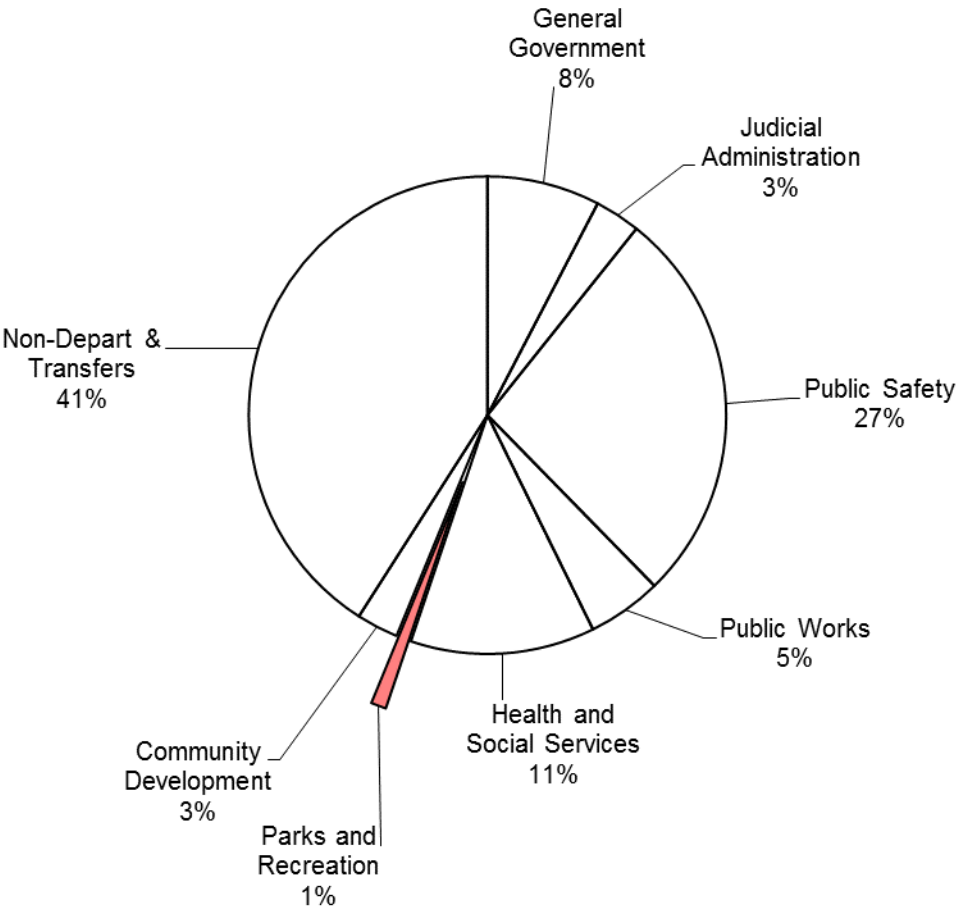
Note: *Foster Children fall under two different funding categories. CSA and Title IVE the numbers provided here for CSA do not reflect the total foster care population, only those children drawing from this funding source.

FUTURE YEAR ISSUES

Having our first CSA audit in 20 years, we have had to alter some of the services and funding streams to accomplish meeting the needs of the program. We have re-written our policies to reflect the changes required by OCS and will continue to keep costs to a minimum in this category. We are being asked to provide more services to the Court Services Unit for children under the court's preview and that will cost more in the long range. We will continue to negotiate lowered costs and encourage alternate services through the FAPT process.

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Departmental Budgets By Function					
Parks & Recreation					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Parks and Recreation	\$ 321,521	\$ 327,597	\$ 328,825	\$ 338,055	3%
Citizen's Center	\$ 34,145	\$ 44,542	\$ 44,542	\$ 44,735	0%
Total Parks and Recreation	\$ 355,666	\$ 372,139	\$ 373,367	\$ 382,790	3%

COUNTY OF KING GEORGE
Parks and Recreation
\$382,790



Total General Fund
\$37,249,024

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

- 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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 275,454	\$ 297,459	\$ 300,236	\$ 309,357	3%
Operating	\$ 29,099	\$ 24,362	\$ 28,589	\$ 28,698	0%
TOTAL	\$ 304,553	\$ 321,821	\$ 328,825	\$ 338,055	3%
Full Time Staff	4	4	4	4	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY13/14 Actual	FY15/16 Planned
Before /After School Elementary School Programs	208	208	210
Summer Sunation Program	442	325	300
Specialty Camps	70	72	120

ACCOMPLISHMENTS

- Increased community support from businesses and community organizations to help offset program costs, mainly in the special events
- Acquisition of open space and development of parks.
- Develop Community Centers that will be strategically placed throughout the County as the population demands
- Maintaining a watch on 12 -14 year olds and their involvement in activities.

FUTURE YEAR ISSUES

- Acquisition of open space and development of parks.
- Continue work on parks within County
- 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 over 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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 23,037	\$ 29,221	\$ 37,602	\$ 38,125	1%
Operating	\$ 18,165	\$ 4,924	\$ 6,940	\$ 6,610	-5%
Capital	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	\$ 41,202	\$ 34,145	\$ 44,542	\$ 44,735	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Number of Facility Rentals	72	102	95
Number of Attendees	9,550	10,885	9,700

FUTURE ISSUES

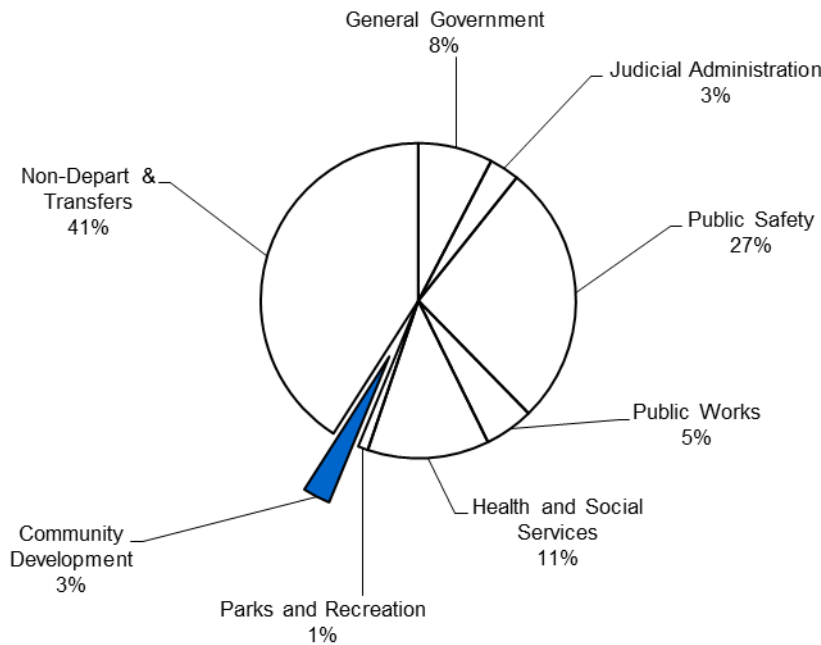
- With the growing pains we are already experiencing, it will eventually become more difficult for the Citizens Center to accommodate the needs of the community.
- Expansion of the restrooms, office space and additional parking spaces is the top Capital improvement Project request for this site.

COUNTY OF KING GEORGE					
FISCAL YEAR 2015-2016					
Departmental Budgets By Function					
Community Development					
	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
Community Development	\$ 708,030	\$ 721,653	\$ 726,833	\$ 748,573	4%
Planning Commission	9,887	19,629	19,629	20,849	6%
Economic Development	117,619	146,232	151,047	154,669	6%
VPI Extension Office	102,822	126,875	126,875	129,179	2%
Total Community Development	\$ 938,358	\$ 1,014,389	\$ 1,024,384	\$ 1,053,270	4%

COUNTY OF KING GEORGE

Community Development

\$1,053,270



Total General Fund

\$37,249,024

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.
- Provide access to Geographic Information System (GIS).

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Personnel	\$ 607,945	\$ 636,295	\$ 640,391	\$ 670,782	5%
Operating	\$ 55,987	\$ 71,736	\$ 86,442	\$ 77,791	-10%
Capital	\$ 24,379	\$ -	\$ -	\$ -	0%
TOTAL	\$ 688,311	\$ 708,030	\$ 726,833	\$ 748,573	3%
Full Time Staff	11	11	11	11	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Permit Applications processed	739	733	736
Single Family Dwelling Permits	104	100	102
Single Family Dwelling Permits Processed 5 – 7 days	100%	100%	100%
Plan Reviews Processed	3	10	7
Plan Reviews Processed w/in 90 Days	100%	100%	100%
Re-zonings Requested	2	0	1
Re-zonings Processed w/in 90 days	100%	100%	100%
Erosion/Sediment Control Plans Processed	5	4	5
Erosion/Sediment Control Plans Processed w/in 45 days	100%	100%	100%
Wetland Permit Applications Processed	3	2	3
Wetland Permit Applications Processed w/in 60 days	100%	100%	100%

FUTURE YEAR ISSUES:

- Maintain training with staffing to keep updated on new regulations and building code

**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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 14,505	\$ 9,887	\$ 19,629	\$ 20,849	6%
TOTAL	\$ 14,505	\$ 9,887	\$ 19,629	\$ 20,849	6%
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, Unmanned Aerial Vehicle Research & Development)
- 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;
- 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;
- Provide our local business community with free resources and funding opportunities both at the State and National levels to help them grow their businesses and add new jobs and technologies making them more competitive in the global economy.

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 an Economic Development Plan and supporting strategy
- Continue to work to bring critical utility infrastructure to areas of King George County that are designated for economic development in the "Comprehensive Plan"
- Create an up to date website with current activity featuring small businesses, tourism related information as well as quality of life
- Create additional development activity by aggressively marketing King George County decision makers including: Site Consultants, Commercial Brokers, CEO's & CFO's looking to expand and relocate on the Eastern Seaboard in between two major MSA's including Richmond, Virginia and the nation's Capital in Washington, D.C.
- 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/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Personnel	\$ 126,395	\$ 105,476	\$ 128,527	\$ 131,549	2%
Operating	\$ 18,767	\$ 12,143	\$ 22,520	\$ 23,120	3%
TOTAL	\$ 145,162	\$ 117,619	\$ 151,047	\$ 154,669	2%
Full Time Staff	1	1	1	1	

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Request for Information Proposals	19	23	33
Marketing Visits/Meetings/Trips by ED Director	11	15	17

ACCOMPLISHMENTS

- The Board of Supervisors (Board) continues to maintain a very attractive real estate tax rate toward the attraction and retention of business..
- King George County Board of Supervisors has continued to move the county forward with its infrastructure progress including new developments and an 18 month window for Natural Gas to our Industrial Park which has been an ongoing process for 5 years. They have also made decisions to upgrade our rail spurs along with running Fiber to key places in the county creating a more competitive environment to attract the best companies and making it an ideal location to do business.
- The Board and EDA jointly hosted the 2015 Business Appreciation Reception
- The County held the 6th Annual King George Job Fair at the King George Citizens center
- Though a website had been created for Economic Development it needed to be updated on a regular basis and made current. Creating a Quarterly Economic Development Newsletter showcasing developments in both growth, small business, tourism and quality of life related articles is helping to keep brokers, site consultants and citizens up to date on the positive growth in King George County.
- Bond Upgrades by both Fitch and S&P from AA- to AA is a significant milestone considering the size of King George and shows the progress the County has made over the last several years.
- Creating a Quarterly Economic Development Forum bring in citizens, brokers, site consultants from throughout the region and some outside the region to discuss and educate on doing business in King George and the resources available.

FUTURE ISSUES

- Continue to work with Columbia Gas to construct a natural gas line in the county that would supply natural gas to the King George Industrial Park which will support business attraction efforts to the county. (A Final timeframe has been given and construction will start soon which is very positive)
- Continue to work to add critical utility infrastructure to areas of the County that have been designated for growth (Board is starting to move in that direction as can be seen from the above accomplishments but still the County has a long way to go)
- Continuing to provide our small businesses with the resources need to grow and expand
- Focusing additional attention and funding on tourism related industries in King George County

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.

DESCRIPTION

The King George Office is currently staffed by a Family and Consumer Sciences Extension Agent ((shared with Caroline County), an ANR/4-H Program Technician, an Unit Administrative Assistant, and a shared Expanded Foods and Nutrition Education Program (EFNEP) assistant (housed in Caroline office and position completely grant funded.) .

There are two additional ANR Extension agents based in Planning District 16 (PD16) Extension offices that provide programming and support to King George and the other localities in PD 16. Nutrition and parenting skill education to be among top ten issues in our community. King George, as well as the rest of the nation, is tackling a rising obesity level. Additionally, the recent economic situation forced a slight rise in public assistance in King George.

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Operating	\$ 102,900	\$ 102,822	\$ 126,875	\$ 129,179	2%
TOTAL	\$ 102,900	\$ 102,822	\$ 126,875	\$ 129,179	2%

FUTURE YEAR ISSUES

The FCS staff will work to provide food safety programming (ServSafe, Cooking for Crowds, etc) to area restaurants and non-profits, as well as, collaborative nutrition and health promotions with local agencies (i.e. King George Agency on Aging, Health Department, YMCA, King George Parks and Rec and others.) As the county continues to , locally, softens the blow of a nationwide economic slump, the FCS staff (including Master Financial Education Volunteers) will empower citizens with personal finance education to be resilient during good and bad economic times and curtail increase public assistance dependency. Equally, the FCS will continue to provide childcare and parenting skills education to meet the need of the increasing two-wage earning households and the parenting population respectively.

Our 4-H staff will be working to keep up with the expanding enrollment and participation in 4-H events. With the increase in county population, there are more youth participating in 4-H each year. Our 4-H staff will be working to promote 4-H, find new volunteers leaders, and collaborate with other county agencies/organizations to provide youth enrichment and leadership.

Our ANR staff will continue to conduct programming to educate landowners and consumers about proper landscape and natural resource management and 'buy fresh, buy local' opportunities respectively. Additional effort s will be able to reach new homeowners to provide information on sustainable landscape management and including practices that protect water quality. Other programming will continue to support traditional farmers and that desire to produce alternative crops.

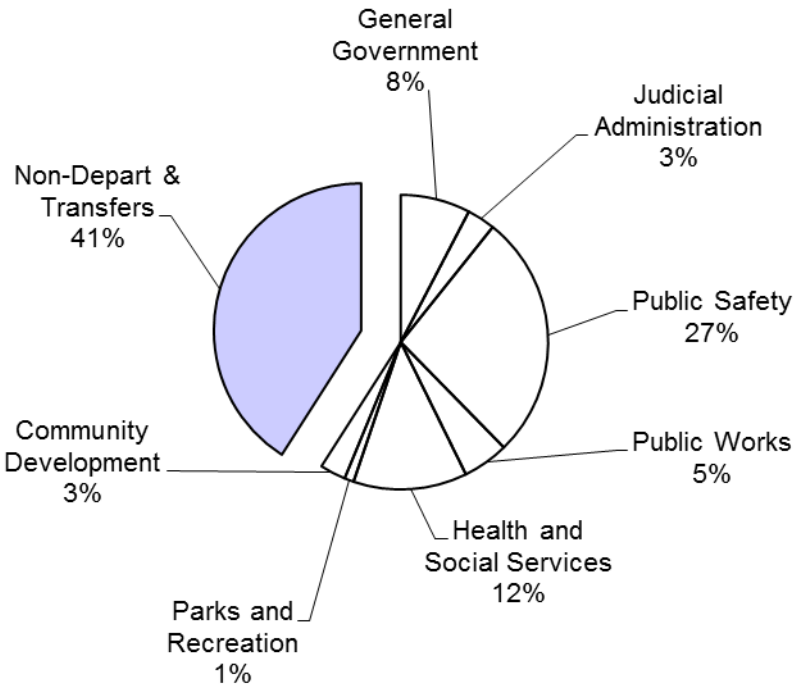
Programs are delivered in one-on-one settings, classroom settings, via newsletter and distance learning. The website also provides many publications and a calendar of upcoming programs. This provides greater accessibility of our information outside of normal business hours.

King George's support is vital to our continued success. As the county population growth increases, unit is called upon to serve more residents. With the King George County's support, we can continue to strive to meet the needs of local residents.

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
Departmental Budgets By Function
Non-Departmental & Transfers

	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Department	Expenditures	Budget	Budget	Budget	Growth
<u>Non-Departmental:</u>					
County In & Out	\$ 96,520	\$ 43,500	\$ 43,500	\$ 43,500	0%
Miscellaneous	1,029	10,000	10,000	-	-100%
Contributions to Agencies	234,274	236,227	236,227	259,212	10%
Reimbursements and Recoveries	114,723	50,000	76,976	50,000	0%
Contingency	-	146,196	92,824	50,000	-66%
Total Non-Departmental	446,546	485,923	459,527	402,712	-17%
<u>Transfers:</u>					
Debt Service	-	-	-	-	0%
Wireless Authority	18,000	15,000	15,000	5,000	-67%
Recreation Activity	-	-	-	-	0%
CIP Transfer	184,969	-	-	-	100%
Smoot Library	353,651	377,693	378,792	386,248	2%
Schools Operating	13,777,035	14,198,072	14,599,615	14,457,779	2%
Schools Cafeteria	-	-	-	-	0%
Revenue Stabilization	-	-	266,000	-	100%
Miscellaneous	-	-	-	-	0%
Total Transfers	14,333,655	14,590,765	15,259,407	14,849,027	2%
Total Non-Departmental/Transfers	\$ 14,780,201	\$ 15,076,688	\$ 15,718,934	\$ 15,251,739	1%

COUNTY OF KING GEORGE							
Non-Departmental & Transfers							
\$15,251,739							



Total General Fund							
\$37,249,024							

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, and various other small amounts. These funds will be budgeted as grants are awarded.

BUDGET SUMMARIES

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Operating	90,207	96,520	43,500	43,500	0%
TOTAL	90,207	96,520	43,500	43,500	0%
Full Time Staff	N/A	N/A	N/A	N/A	

Miscellaneous

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Operating	\$ 2,332	\$ 1,029	\$ 10,000	\$ -	-100%
TOTAL	\$ 2,332	\$ 1,029	\$ 10,000	\$ -	-100%

Contributions to Agencies

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

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Operating	\$ 280,254	\$ 234,274	\$ 236,227	\$ 259,212	10%
TOTAL	\$ 280,254	\$ 234,274	\$ 236,227	\$ 259,212	10%

Transfers

Includes transfers from the General Fund to the Library, Schools, Wireless and Economic Development Authorities.

	ACTUAL FY/2013	ACTUAL FY/2014	AMENDED FY/2015	ADOPTED FY/2016	% CHANGE FROM FY15
Transfers	\$ 18,634,995	\$ 14,333,655	\$ 15,259,407	\$ 14,849,027	-3%
TOTAL	\$ 18,634,995	\$ 14,333,655	\$ 15,259,407	\$ 14,849,027	-3%

COUNTY OF KING GEORGE
FISCAL YEAR 2015-2016
School Revenues and Expenditures

	FY 2013-14	FY 2014-15	FY2014-15	FY2015-2016	
	Actual	Adopted	Amended	Adopted	%
Category		Budget	Budget	Budget	Growth
School Operations					
Revenues:					
Use of Money or Property	\$ 11,800	\$ 25,000	\$ 25,000	\$ 25,000	0%
Charges for Services	39,974	75,000	75,000	65,000	-13%
Recovered Cost	120,161	50,000	50,000	100,000	100%
Miscellaneous	3,534	50,000	50,000	10,000	-80%
Revenues from the Commonwealth	20,043,924	21,346,903	21,097,829	21,803,708	2%
Revenues from the Federal	1,441,525	1,480,786	1,887,790	1,547,554	5%
Local Transfer	13,777,035	14,198,072	14,599,615	14,457,779	2%
Other Source	-	-	-	-	N/A
ARRA Stimulus Funds	-	-	-	-	0%
Total Revenues	35,437,953	37,225,761	37,785,234	38,009,041	1%
Expenditures:					
Instruction	\$ 25,319,594	\$ 26,862,687	\$ 26,685,036	\$ 27,476,960	2%
Administration	963,118	1,039,136	1,046,334	1,096,641	6%
Transportation	2,548,878	2,566,499	2,728,914	2,560,889	0%
Maintenance	3,662,397	3,724,004	3,752,235	3,744,641	1%
Facilities	104,377	68,948	191,881	77,668	13%
Debt Service/Transfers	-	-	-	-	
Technology	1,623,144	1,673,701	1,683,044	1,664,688	-1%
Grant Funds	1,216,444	1,290,786	1,697,790	1,387,554	7%
ARRA Stimulus Funds	-	-	-	-	
Total Expenditures	35,437,953	37,225,761	37,785,234	38,009,041	2%
School Cafeteria					
Revenues					
Food Service	\$ 516,629	\$ 695,829	\$ 695,829	\$ 695,829	0%
Miscellaneous	11,966	17,000	17,000	17,000	0%
Revenues from the Commonwealth	21,318	21,000	21,000	21,000	0%
Revenues from the Federal	764,846	750,000	750,000	750,000	0%
Total Revenues	1,314,759	1,483,829	1,483,829	1,483,829	0%
Expenditures:					
Food Services	\$ 1,297,847	\$ 1,483,829	\$ 1,483,829	\$ 1,483,829	0.0%
Total Expenditures	\$ 1,297,847	\$ 1,483,829	\$ 1,483,829	\$ 1,483,829	0.0%

SCHOOLS

The adopted budget for FY2015/2016 for the Schools is \$38,009,041 not including debt service.

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Schools	\$ 34,564,627	\$ 35,496,310	\$ 37,785,234	\$ 38,009,041	1%
TOTAL	\$ 34,564,627	\$ 35,496,310	\$ 37,785,234	\$ 38,009,041	1%

SERVICE LEVELS AND PERFORMANCE

	CY2013 Actual	CY2014 Actual	CY2015 Projected
Elementary School Enrollment	2,332	2,349	2,389
Number Elementary Schools	3	3	3
Middle School Enrollment	651	606	607
Number Middle Schools	1	1	1
High School Enrollment	1,298	1,313	1,311
Number High Schools	1	1	1

FUTURE

- Capital projects that include the Middle School expansion project and continuation of the Middle School roof repair project

CAPITAL IMPROVEMENTS FUND**DESCRIPTION**

The Capital Improvement Fund for FY 2015/2016 incorporates various expenditures and/or transfers related to specific departments or programs. Revenues are from Landfill Host Fees (remaining after debt service), Bond Proceeds, and expenditures are for the following:

Cash available for Capital Projects

\$697,398

Funding in the Capital Projects Fund for various projects is listed in the following chart. See details in Appendix H.

<u>Department</u>	<u>Project Title</u>	<u>FY15/16 Funding Amounts</u>
Parks and Recreation	Quonset Hut Improvements	\$ 62,000
Parks and Recreation	Facility Plan	\$ 50,000
		\$ 112,000
King George Schools	Purchase School Buses	\$ 537,441
King George Schools	Middle School Expansion and Track - Design	\$ 550,000
	Middle School Roof Repair - Design	\$ 25,000
King George Schools	Network Equipment	\$ 125,000
King George Schools	Security Cameras - KGMS & PES	\$ 159,525
		\$ 1,396,966
Information Technology	Computer Replacement Program	\$ 70,000
		\$ 70,000
Sheriff Office	Microwave Radio Replacement	\$ 155,646
		\$ 155,646
Emergency Services	Ambulance Replacement Program	\$ 185,000
Emergency Services	Electrocardiogram	\$ 55,000
Emergency Services	Fire Stations - Design	\$ 550,000
		\$ 790,000
	Grand Total:	\$ 2,524,612

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

There is currently no additional funding that needs to be budgeted for operational costs for the above listed capital projects (See brief descriptions of FY2016 Capital Expenditures in Appendix H). The Fire Station project will have the largest operational impact of those in the five year capital improvement program; those figures have been estimated as this becomes an important part of the planning process in the CIP process.

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Capital	\$ 6,550,007	\$ 6,440,024	\$ 7,266,500	\$ 7,072,000	-3%
TOTAL	\$ 6,550,007	\$ 6,440,024	\$ 7,266,500	\$ 7,072,000	-3%

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 FY2016 – FY2020. 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 operational costs associated with the projects in the current year Capital Improvement Budget are included within the operating budget where applicable. The Fire Station will have operational impacts in future budget years and this will be addressed in the operational budget at the time of need. Also, the projects in future years are analyzed during the Capital Improvement Program discussions to determine what additional costs will need to be budgeted in the operational budget for the corresponding year. These numbers change and are adjusted during the year in which the project is approved.

King George County Adopted Annual Fiscal Plan 2015-2016

CAPITAL IMPROVEMENT PLAN FY16 - FY20 -											
AGENCY/DEPT.	PROJECT TITLE	PRIORITY	PRIOR APPROP AVAILABLE	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	TOTALS	TOTAL FUNDING	Annual Operational impact upon completion
Parks and Recreation											
1 Parks and Recreation	Barnesfield Park - Ballfield Lighting	Necessary	\$ -	\$ -	\$ 310,000	\$ 310,000	\$ -	\$ -	\$ 620,000	\$ 620,000	\$ 18,000
2 Parks and Recreation	Facility Plan	Urgent	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
3 Parks and Recreation	Quonset Hut Improvements	Urgent	\$ 19,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000	\$ 81,000	\$ -
4 Parks and Recreation	Barnesfield Park Improvements	Necessary	\$ -	\$ -	\$ 115,000	\$ 260,000	\$ -	\$ -	\$ 375,000	\$ 375,000	\$ 12,000
5 Parks and Recreation	Shiloh Park, Phase 2	Necessary	\$ -	\$ -	\$ -	\$ 473,000	\$ -	\$ -	\$ 473,000	\$ 473,000	\$ 30,880
6 Parks and Recreation	Hunter Field Improvements	Necessary	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000	\$ 230,000	\$ -
Totals			\$ 19,000	\$ 112,000	\$ 425,000	\$ 1,043,000	\$ 230,000	\$ -	\$ 1,810,000	\$ 1,829,000	\$ 60,880
King George Schools											
1 King George Schools	Middle School Roof	Urgent	\$ -	\$ 25,000	\$ 549,700	\$ -	\$ -	\$ -	\$ 574,700	\$ 574,700	\$ -
2 King George Schools	Middle School Expansion and Track	Urgent	\$ -	\$ 550,000	\$ 8,250,000	\$ -	\$ -	\$ -	\$ 8,800,000	\$ 8,800,000	\$ 40,000
3 King George Schools	School Bus Replacement	Urgent	\$ -	\$ 537,441	\$ 537,441	\$ 537,441	\$ 537,441	\$ 537,441	\$ 2,687,205	\$ 2,687,205	\$ -
4 King George Schools	Network Equipment	Urgent	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 250,000	\$ -
5 King George Schools	Security Cameras	Urgent	\$ -	\$ 159,525	\$ 315,025	\$ -	\$ -	\$ -	\$ 474,550	\$ 474,550	\$ -
6 King George Schools	Division Wide Presentation Systems	Necessary	\$ -	\$ -	\$ -	\$ 1,171,275	\$ -	\$ -	\$ 1,171,275	\$ 1,171,275	\$ -
7 King George Schools	Division Wide Multimedia Systems	Future	\$ -	\$ -	\$ -	\$ -	\$ 303,117	\$ -	\$ 303,117	\$ 303,117	\$ -
8 King George Schools	Sealston and Potomac School Fiber Expansion	Future	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
9 King George Schools	New Elementary/Pre-School	Future	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 18,150,000	\$ 19,600,000	\$ 19,600,000	\$ -
Totals			\$ 125,000	\$ 1,396,966	\$ 9,652,166	\$ 1,708,716	\$ 2,290,558	\$ 19,687,441	\$ 34,735,847	\$ 34,860,847	\$ 40,000
Administration											
1 Administration	Ralph Bunche School	Future	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
Totals			\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -
Information Technology											
1 Information Technology	Computer Replacement Program	Necessary	\$ -	\$ 70,000	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 290,000	\$ 290,000	\$ -
Totals			\$ -	\$ 70,000	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 290,000	\$ 290,000	\$ -
Circuit Court											
1 Circuit & Combined Courts	Replace Courts Building	Necessary	\$ -	\$ -	\$ 950,000	\$ 5,750,000	\$ 5,750,000	\$ -	\$ 12,450,000	\$ 12,450,000	\$ 135,000
Totals			\$ -	\$ -	\$ 950,000	\$ 5,750,000	\$ 5,750,000	\$ -	\$ 12,450,000	\$ 12,450,000	\$ 135,000
Sheriff's Office											
1 Sheriff's Office	Microwave Radio Replacement	Urgent	\$ -	\$ 155,646	\$ 250,000	\$ -	\$ -	\$ -	\$ 405,646	\$ 405,646	\$ -
Totals			\$ -	\$ 155,646	\$ 250,000	\$ -	\$ -	\$ -	\$ 405,646	\$ 405,646	\$ -
Emergency Services											
1 Emergency Services	Ambulance Replacement Program	Urgent	\$ -	\$ 185,000	\$ 185,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 940,000	\$ 940,000	\$ -
2 Emergency Services	Fire and Rescue Facilities	Urgent	\$ 150,000	\$ 550,000	\$ 3,500,000	\$ 1,500,000	\$ 2,865,000	\$ -	\$ 8,415,000	\$ 8,565,000	\$ 1,560,000
3 Emergency Services	Replacement of Engine 21	Necessary	\$ -	\$ -	\$ 530,000	\$ -	\$ -	\$ -	\$ 530,000	\$ 530,000	\$ -
4 Emergency Services	Electrocardiogram	Urgent	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ -
Totals			\$ 150,000	\$ 790,000	\$ 4,215,000	\$ 1,690,000	\$ 3,055,000	\$ 190,000	\$ 9,940,000	\$ 10,090,000	\$ 1,560,000
Grand Total			\$294,000	\$ 2,524,612	\$15,812,166	\$ 10,241,716	\$ 11,375,558	\$ 19,877,441	\$ 59,881,493	\$ 60,175,493	\$ 1,795,880

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, the policy is 3.5% or less. The County had a ratio of 2.34%.

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	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Debt Service	\$ 6,513,815	\$ 6,286,983	\$ 6,469,819	\$ 6,289,564	-3%
TOTAL	\$ 6,513,815	\$ 6,286,983	\$ 6,469,819	\$ 6,289,564	-3%

Debt Service **\$ 6,289,564**

A total of \$6,289,564 is to be transferred to the Debt Service fund to cover principal and interest payments for the County and School debt.

RECREATION ACTIVITY FUND

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

Athletics

DESCRIPTION

The Parks and Recreation department promotes and provides recreational programs and facilities to the citizens of King George County. The department offers a variety of park activities, educational/hobby programs, senior citizen activities, youth programs, athletic leagues, day and multi-day bus trips and tours, before/after school recreation programs, summer camps and special events. In addition to planning, promoting and implementing programs, the staff is responsible for the scheduling of the Citizens Center, park facilities and school facilities (during non-school hours) not only for departmental activities; but also, community and organization use. The Department strives to meet the needs, desires and demands of the County's diverse population. Programs are designed to be functional with purpose; are mutually cost effective to the user and department; and lessen the burden placed on the non-using taxpayer. Our newer facilities are designed to be multi-functional to serve multiple purposes and reach to a greater number of citizens.

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.

ACCOMPLISHMENTS

Administration

- RecDesk continues to enable the Department to enhance its website presence; but also, provided the needed customer-friendly service at a lower cost. The Department's web-based site is <https://kinggeorge.recdesk.com>
- Developed draft/working document for volunteers called PaRAtrouper (Parks and Recreation Ambassadors). Our PaRAtrouper Volunteer Programs provides a job description and skills need to perform job.

Facilities

- The VDOT Recreational Road Access Fund used to construct Henry Griffin Road into the park and resurface the remainder (Transfer site to Route 205) request for reimbursement has been submitted.
- Shiloh Park is open. Playground is being used as is the walking path. Unfortunately, the Baseball/Multipurpose Fields were harmed in a winter kill. Fields have been re-sprigged.
- Due to inclement weather, the Quonset Hut (old King George Elementary School gym) experienced an increase in closures. A CIP request has been made to fix this issue.

BUDGET SUMMARY – Athletics and General Programs

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Activity Fund	\$ 406,869	\$ 386,182	\$ 435,333	\$ 435,718	0%
TOTAL	\$ 406,869	\$ 386,182	\$ 435,333	\$ 435,718	0%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Youth/Individual/Team Sports	1701	1762	1850
Camps and Clinics	325	361	375
Special Events	500	400	500

FUTURE YEAR ISSUES

Programmatically, staff continually looks for instructors to offer a wide range of activities. Our successes over the past several years have been, predominantly, with youth and family programs/events. The largest and most challenging issue that will be faced is making sure that the new facilities are kept up and remain in good shape. The provision of adequate grounds care and field care management (fertilization, seeding, irrigating, top-dressing, aerating) are costly. The challenge will be determining how to match County funds with alternative funding mechanisms to provide the needed support.

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.

ACCOMPLISHMENTS

- Special events continue to be a draw for the Department. Currently, 14 special events are conducted throughout the year affording residents the opportunity to participate in low to no cost activities. The special events success is very much attributed to the support and contributions that our local businesses and civic organizations provide. However, like this year, weather prevailed and caused 2 events to be canceled and one to be moved indoors (tornado warning).

SERVICE LEVELS AND PERFORMANCE

	FY13/14 Actual	FY14/15 Actual	FY15/16 Planned
Special Events	15	14	14
Enrichment Classes	30	32	35
Before/After School Recreation Program	200	208	210
Day Trips	33	32	30
Multi Day Trips	8	6	6

The table above represents a categorical overview of the programs offered; and a conservative projection for FY15/16. In addition to the programs offered, staff is involved with scheduling schools' for after-school hours use, scheduling the ballfields at the schools and parks, scheduling various youth athletic organization's field use, scheduling tournaments, and participating/providing supporting roles in major County recreational events.

As mentioned, Parks and Recreation athletic staff schedule the schools indoor facilities and outdoor fields during non-school use hours. Excluding outdoor facilities use, staff scheduled **343 rentals** totaling **905 hours** for an estimated **9,693 guests**. Additionally, **5,194 hours** were scheduled for Parks and Recreation use.

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.

The County received \$149,700 in federal asset forfeiture funds from the Office of the Attorney General in FY2014. This was the result of a Medicaid Fraud plea agreement and the funds were spent on various related equipment purchases.

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Law	\$ 5,141	\$ 153,355	\$ 27,500	\$ 30,765	12%
TOTAL	\$ 5,141	\$ 153,355	\$ 27,500	\$ 30,765	12%
Full Time Staff	N/A	N/A	N/A	N/A	N/A

SERVICE LEVELS AND PERFORMANCE

N/A

FUTURE YEAR ISSUES

N/A

L.E. SMOOT MEMORIAL LIBRARY

DESCRIPTION

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

The Library currently employs five full-time and nine part-time staff, and is open seven days per week (September – May)

Services available to our patrons include:

1. Interlibrary Loan
2. Fax, and copying
3. Story time and Youth Services Programing
4. Programming for all ages
5. Meeting and Study rooms
6. GED and English as a Second Language Classes
7. Summer and Winter Reading Programs
8. Test proctoring
9. Public computers and Wi-Fi
10. Reference and Research Assistance
11. Online Databases
12. E books and Music Downloading
13. Passport Acceptance

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

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.

BUDGET SUMMARY

	ACTUAL	ACTUAL	AMENDED	ADOPTED	% CHANGE
	FY/2013	FY/2014	FY/2015	FY/2016	FROM FY15
Library	\$ 473,960	\$ 490,189	\$ 511,726	\$ 521,268	0%
TOTAL	\$ 473,960	\$ 490,189	\$ 511,726	\$ 521,268	2%
Full Time Staff	4	4	5	5	

SERVICE LEVELS AND PERFORMANCE

	FY15 <u>Actual</u>	FY16 <u>Planned</u>
Total Circulation	124,604	135,000

**APPENDIX A
COUNTY OF KING GEORGE
FULL TIME PERSONNEL COMPLEMENT**

DEPARTMENT	FY13 Approved	FY14 Approved	FY15 Approved	FY16 Adopted
COUNTY ADMINISTRATOR	4	3	3	3
County Administrator	1	1	1	1
Executive Assistant	1	1	1	1
Administrative Assistant	1	0	0	0
Senior Administrative Assistant	1	1	1	1
HUMAN RESOURCES MANAGER	0	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	2
Registrar	1	1	1	1
Assistant Registrar	0	0	0	1

DEPARTMENT	FY13 Approved	FY14 Approved	FY15 Approved	FY16 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	45	49	49
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	12	12
Admin. Spec.	1	1	1	1
Admin Asst.	1	1	1	1
Office Asst.	1	1	1	1
Deputy	7	9	11	11
Detective	1	1	1	1
DEPT OF EMERGENCY SERVICES	25	34	34	41
Fire & Rescue Chief	1	1	1	1
Captain	2	2	2	2
EM Coordinator	1	1	1	1
Training Officer	1	1	1	2
Tech II	15	21	21	27
Fire Fighter/ Medic	3	6	6	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	4	4	4
Animal Warden	1	3	3	3
Deputy Animal Warden	1	1	1	1

DEPARTMENT	FY13 Approved	FY14 Approved	FY15 Approved	FY16 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	11	11	13	15
Facilities Superintendent/FacilitiesTech.	1	1	1	2
Groundskeeper	5	5	5	6
Custodian	4	4	6	6
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
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	145	159	165	175

Changes in Staffing Levels for FY2016 **(Including general overview of position)**

Public Works – General Properties

Building and Grounds Facilities Technician – Performs skilled work which includes: renovation, maintenance, and repairs of buildings, facilities, equipment and grounds. This position is responsible for the following: ordering supplies/parts, performing preventative maintenance, light plumbing and electrical repairs, assist with snow removal, and assists with cost estimates and monitors budgets.

Groundskeeper – Performs semiskilled work in the repair, maintenance and care of the parks and related structures and equipment. This position is responsible for setting up fields, ensuring fields are kept in excellent playing condition, mowing grass in all parks and public properties, painting interior and exterior of buildings, keeping trash receptacles emptied, performing preventative maintenance on equipment, and assist with snow removal.

Public Safety – Department of Emergency Services

Fire/Rescue Tech II / Lieutenant (6 positions funded ½ year, beginning January 2016) – Performs intermediate protective service work providing fire suppression and emergency medical services. This position responds to alarms and assists in suppression of fires, rescue entry, and first response in emergency situations, drives ambulance and fire apparatus, and inspects and maintains fire equipment.

Training Coordinator – This position is responsible for managing the training for the career and volunteer staff along with recruitment and retention duties.

Registrar

Deputy Registrar – Performs complex planning, supervision, and administrative duties related to the voter registration process and conduct of elections as directed by the General Registrar and in accordance with Virginia code. The position is responsible for performing duties of the Registrar in their absence, receive and review petitions and other materials of candidates for office and make arrangements for items to be placed on the ballot, providing listing of qualified voters on Election Day, ensuring accuracy of voter registrations, and assist with management.

APPENDIX B

**COUNTY OF KING GEORGE
GENERAL FUND REVENUE ESTIMATES**

Description	FY 13/14 Actual	FY 14/15 Amended	FY 15/16 Adopted	FY 15/16 vs. FY 14/15
General Property Taxes				
Real Estate	\$13,881,647	\$14,410,000	\$15,095,455	4.76%
Delinquent Real Estate Taxes	\$258,768	\$230,800	\$234,915	1.78%
Public Service/Real Estate	\$1,334,727	\$1,421,658	\$1,485,000	4.46%
Public Service/Personal Property	\$3,853	\$3,800	\$4,300	13.16%
Personal Property	\$4,161,898	\$4,036,273	\$4,215,000	4.43%
Delinquent Personal Property Taxes	\$173,674	\$291,040	\$202,240	-30.51%
Mobile Homes	\$22,309	\$25,610	\$25,610	0.00%
Machinery and Tools	\$152,565	\$227,234	\$170,000	-25.19%
Penalties	\$218,531	\$225,000	\$225,000	0.00%
Interest	\$118,035	\$120,000	\$120,000	0.00%
Total General Property Taxes	\$20,326,008	\$20,991,415	\$21,777,520	3.74%
Other Local Taxes				
Local Sales Tax	\$2,059,339	\$1,980,000	\$2,290,000	15.66%
Consumers Utility Tax	\$242,082	\$240,000	\$245,000	2.08%
Local consumption Tax	\$86,557	\$70,000	\$70,000	0.00%
Business License Tax	\$1,272,838	\$1,275,000	\$1,300,000	1.96%
Cable TV franchise License Tax	\$0	\$0	\$0	0.00%
Motor Vehicle Licenses	\$569,615	\$550,000	\$560,000	1.82%
Bank Franchise Tax	\$87,348	\$75,000	\$75,000	0.00%
Recordation Taxes	\$276,551	\$265,000	\$265,000	0.00%
Local Tax from Clerk	\$67,416	\$55,000	\$60,000	9.09%
Interest on fines	\$4,509	\$3,600	\$4,200	16.67%
Transient Occupancy Tax	\$51,875	\$54,000	\$54,000	0.00%
Meals Tax	\$957,493	\$950,000	\$990,000	4.21%
Communications Taxes/E911	\$356,282	\$396,000	\$396,000	0.00%
Total Other Local Taxes	\$6,031,906	\$5,913,600	\$6,309,200	6.69%
Permits, Privilege Fees & Regulatory Licenses				
Animal Licenses	\$6,386	\$5,000	\$6,000	20.00%
Land Use Application Fees	\$3,041	\$2,000	\$2,300	15.00%
Land Trans Fees	\$708	\$500	\$650	30.00%
Building Permits	\$146,385	\$120,000	\$130,000	8.33%
Reinspection Fees	\$800	\$0	\$0	0.00%
Electrical Permits	\$13,668	\$10,800	\$11,200	3.70%
Plumbing Permits	\$6,130	\$4,800	\$5,000	4.17%
Mechanical Permits	\$5,946	\$7,200	\$7,200	0.00%
Septic Permits	\$8,400	\$7,800	\$7,800	0.00%
Sign Erection Permits	\$0	\$0	\$0	0.00%
Home Occupation Permit Fees	\$1,650	\$1,500	\$1,600	6.67%

Description	FY 13/14 Actual	FY 14/15 Amended	FY 15/16 Adopted	FY 15/16 vs. FY 14/15
Permits, Privilege Fees & Regulatory Licenses, Continued				
Soil & Erosion Permits	\$10,405	\$9,000	\$9,300	3.33%
Concealed Weapon Permits	\$17,174	\$12,000	\$12,000	0.00%
Wetland Application Fees	\$2,000	\$1,000	\$1,000	0.00%
Conditional Use Permit Appl	\$3,555	\$500	\$750	50.00%
Subdivision Plat Fees	\$4,635	\$5,000	\$3,500	-30.00%
Preliminary Site Plan Review	\$3,415	\$2,000	\$3,000	50.00%
Rezoning Fees	\$340	\$0	\$0	0.00%
Zoning Permits	\$27,675	\$24,000	\$25,000	4.17%
Landfill inspection fees	\$200,564	\$202,000	\$202,000	0.00%
Total Permits, Fees & Licenses	\$462,876	\$415,100	\$428,300	3.18%
Fines & Forfeitures				
Court Fines & Forfeitures	\$197,568	\$164,000	\$164,000	0.00%
Dog Violation Fees	\$3,465	\$3,500	\$3,500	0.00%
Total Fines & Forfeitures	\$201,033	\$167,500	\$167,500	0.00%
Revenue From Use of Money & Property				
Revenue From Use Of Money	\$83,593	\$50,000	\$50,000	0.00%
Revenue From Use Of Property	\$21,141	\$16,000	\$16,000	0.00%
Wireless Tower Lease	\$47,459	\$49,175	\$49,175	0.00%
Total Use of Money & Property	\$152,194	\$115,175	\$115,175	0.00%
Charges For Services				
Sheriff's Fees	\$0	\$921	\$0	-100.00%
Law Library Fees	\$4,104	\$4,000	\$4,000	0.00%
Local Court Appointed Attorney Fees	\$2,558	\$2,500	\$2,500	0.00%
Courthouse Maintenance Fees	\$29,877	\$26,000	\$27,000	3.85%
Commonwealth Attorney Fees	\$3,990	\$2,800	\$3,000	7.14%
Courthouse Security Personnel Fee	\$52,591	\$45,000	\$47,000	4.44%
Jail Admission Fee	\$3,513	\$3,300	\$3,300	0.00%
Charges for Parks and Recreation	\$0	\$0	\$0	0.00%
Charges for Maps/Publications	\$235	\$300	\$400	33.33%
Other	\$1,639	\$0	\$0	0.00%
Ambulance Fees	\$600,452	\$750,000	\$680,000	-9.33%
Total Charges for Services	\$698,959	\$834,821	\$767,200	-8.10%
Miscellaneous Revenue				
Miscellaneous Income	\$29,055	\$30,000	\$30,000	0.00%
Contributions to Welcome Center	\$0	\$0	\$0	0.00%
Insurance Recoveries	\$70,013	\$76,976	\$50,000	-35.04%
Sale of County Property	\$2,620	\$0	\$0	0.00%
DMV Stop Fees	\$4,240	\$13,000	\$10,000	-23.08%
DMV Administrative Fees	\$4,200	\$13,000	\$10,000	-23.08%
Other	\$11,210	\$11,800	\$14,800	25.42%
Total Miscellaneous Revenues	\$121,338	\$144,776	\$114,800	-20.71%

Description	FY 13/14 Actual	FY 14/15 Amended	FY 15/16 Adopted	FY 15/16 vs. FY 14/15
Recovered Costs				
Recovered Costs	\$31,617	\$25,000	\$40,000	0.00%
Central Service Cost Alloc-KGCSA	\$175,000	\$175,000	\$175,000	0.00%
School Security	\$10,448	\$13,500	\$13,500	0.00%
Circuit Court Secretary Reimbursement	\$0	\$0	\$31,031	0.00%
Total Recovered Costs	\$217,065	\$213,500	\$259,531	0.00%
Non-Revenue Receipts				
Transfer from Rate Stabilization	\$322,000	\$0	\$0	0.00%
Transfer from GF Fund Balance	\$1,046,497	\$1,453,785	\$410,485	0.00%
KGSCA Loan Payment	\$45,942	\$16,667	\$16,667	0.00%
Total Revenue Receipts	\$1,414,439	\$1,470,452	\$427,152	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	\$4,788	\$4,000	\$4,200	5.00%
Mobile Home Titling Tax	\$16,990	\$5,000	\$7,000	40.00%
Recordation Taxes	\$112,484	\$93,000	\$95,000	2.15%
PPTRA	\$2,147,868	\$2,147,868	\$2,147,868	0.00%
Auto Rental Tax	\$32,049	\$32,000	\$33,000	3.13%
Total Non-Categorical Aid	\$2,314,179	\$2,281,868	\$2,287,068	0.23%
Shared Expenses				
Commonwealth's Attorney	\$230,378	\$275,331	\$280,555	1.90%
Sheriff's Department	\$970,837	\$987,274	\$998,811	1.17%
Commissioner of the Revenue	\$112,840	\$114,963	\$115,949	0.86%
Treasurer	\$83,739	\$86,925	\$90,471	4.08%
Medical Examiner	\$0	\$0	\$0	0.00%
Registrar/Electoral Board	\$36,603	\$42,310	\$42,310	0.00%
Clerk of the Circuit Court	\$207,880	\$212,742	\$222,767	4.71%
Total Shared Expenses	\$1,642,276	\$1,719,545	\$1,750,863	1.82%
Other Categorical Aid				
Welfare Administration	\$202,818	\$224,650	\$224,650	0.00%
Welfare General Relief	\$0	\$0	\$0	0.00%
Purchased Services	\$0	\$113,023	\$113,023	0.00%
Aged/Blind/Disabled	\$2,779	\$0	\$0	0.00%
ADC-Foster Care/Adoption	\$64,754	\$0	\$0	0.00%
Special Needs/Adoption	\$108,712	\$0	\$0	0.00%
Welfare Public Assistance	\$633	\$118,500	\$118,500	0.00%
Day Care	\$0	\$0	\$0	0.00%
JOBS Purchased Services (VIEW)	\$3,478	\$0	\$0	0.00%
Preventive Foster Care	\$0	\$0	\$0	0.00%
Family Preservation	\$1,658	\$0	\$0	0.00%

Description	FY 13/14 Actual	FY 14/15 Amended	FY 15/16 Adopted	FY 15/16 vs. FY 14/15
Other Categorical Aid, Continued				
Comprehensive Services Act	\$1,163,215	\$1,244,000	\$1,244,000	0.00%
Health Department	\$0	\$0	\$0	0.00%
VA Dept of Fire Grants (VFIRS)	\$0	\$0	\$0	0.00%
VA Juvenile Community Crime (VJCC)	\$15,258	\$15,258	\$15,258	0.00%
Victim Witness Grant	\$21,472	\$19,896	\$19,896	0.00%
Technology Trust Funds	\$10,304	\$15,000	\$7,500	-50.00%
Va Dept of Fire - Aid to Localities (ATL)	\$0	\$66,257	\$72,000	8.67%
DUI Enforcement grant	\$0	\$15,120	\$24,728	63.54%
Communication and Technolgy	\$0	\$0	\$0	0.00%
Litter Control	\$6,856	\$5,160	\$5,350	3.68%
Commission for the arts (Blumont)	\$200	\$0	\$0	0.00%
Emergency Services	\$0	\$0	\$35,000	0.00%
Other	\$224,745	\$29,615	\$25,000	-15.58%
Four for life	\$25,171	\$26,000	\$30,000	15.38%
Wireless board grant	\$80,476	\$65,000	\$70,000	7.69%
Total Other Categorical Aid	\$1,932,530	\$1,957,479	\$2,004,905	2.42%

REVENUE FROM THE FEDERAL GOVERNMENT**Categorical Aid**

Welfare Administration	\$698,999	\$589,877	\$599,877	1.70%
ADC Foster Care/Adoption	\$64,095	\$0	\$0	0.00%
Purchased Services/Public Assistance	\$9,838	\$212,113	\$212,113	0.00%
Special Needs Adoption	\$64,096	\$0	\$0	0.00%
Day Care	\$0	\$0	\$0	0.00%
JOBS Purchased Service	\$5,527	\$0	\$0	0.00%
Welfare Family Preservation	\$14,762	\$0	\$0	0.00%
Independent Living	\$2,702	\$0	\$0	0.00%
Law Enforcement Related Aid	\$6,023	\$0	\$0	0.00%
Emergency Services	\$44,673	\$12,820	\$12,820	0.00%
VPA Cost Allocation	\$25,362	\$0	\$15,000	0.00%
Justice Assistance Grant (JAG)	\$0	\$3,500	\$0	0.00%
LEMPG grant	\$0	\$0	\$0	0.00%
Other Federal Aid	\$8,060	\$0	\$0	0.00%
Total Categorical Aid	\$944,136	\$818,310	\$839,810	2.63%

TOTAL GENERAL FUND

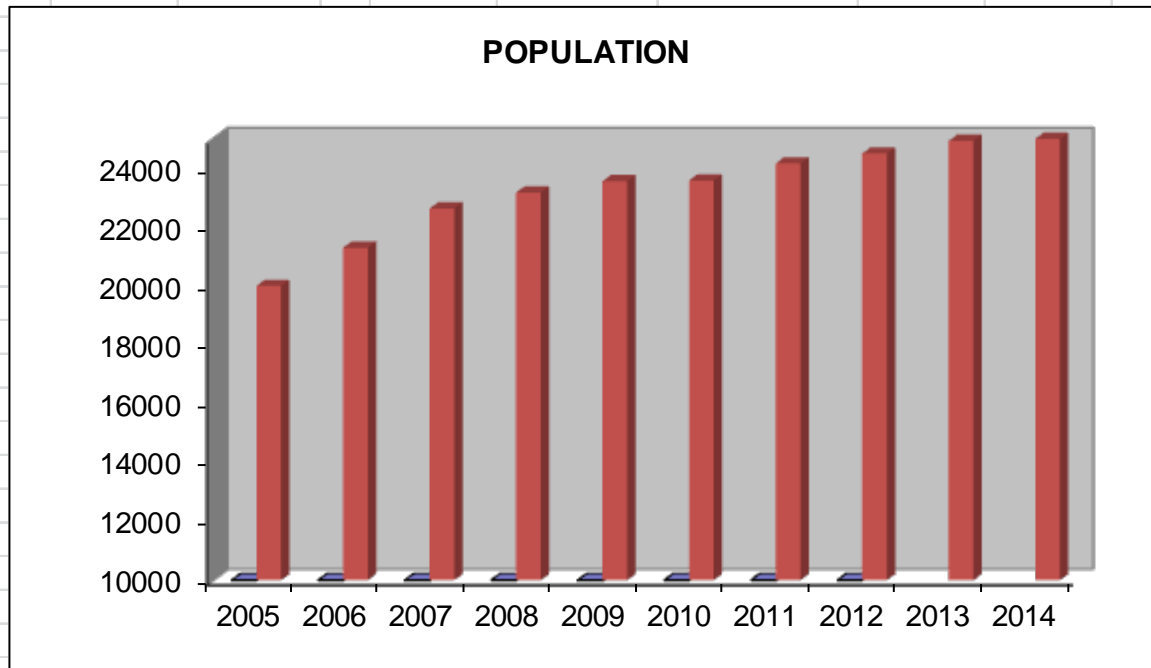
\$36,458,939	\$37,043,541	\$37,249,024	0.55%
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**APPENDIX C
STATISTICAL SECTION**

POPULATION

According to the 2014 population estimate, King George County has seen growth of 27% since 2005. King George has experienced a steady growth in population throughout the past ten years, averaging 3% growth per annum.

Year	Population	Growth rate
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%
2011	24,161	2.40%
2012	24,500	1.40%
2013	24,926	1.74%
2014	25,371	1.19%



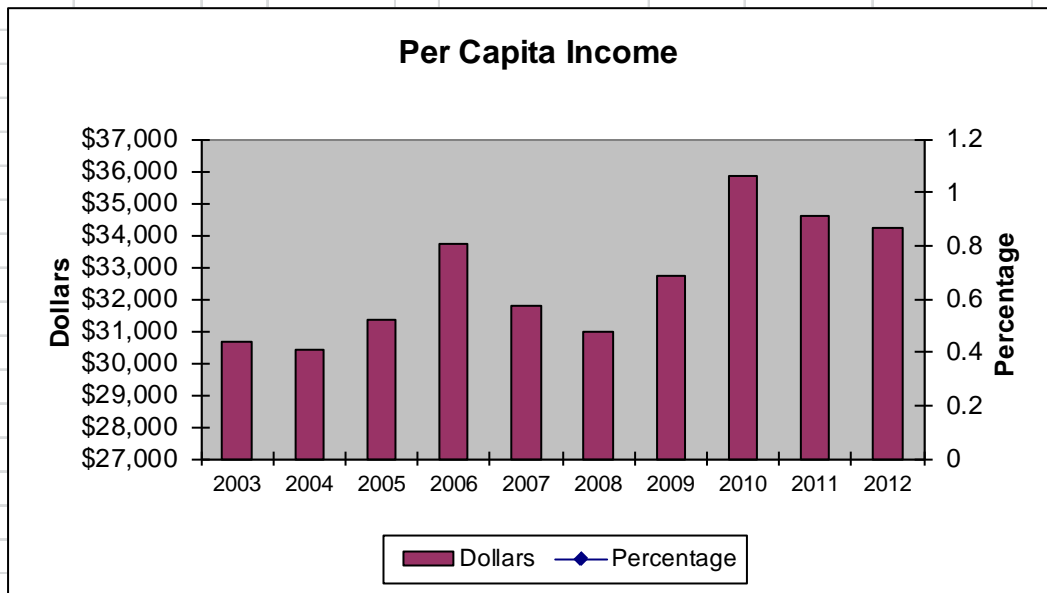
**Quick Facts US Census Bureau

**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
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%
2009	\$32,721	5.6%
2010	\$35,829	9.5%
2011	\$34,603	-3.4%
2012	\$34,234	-1.1%



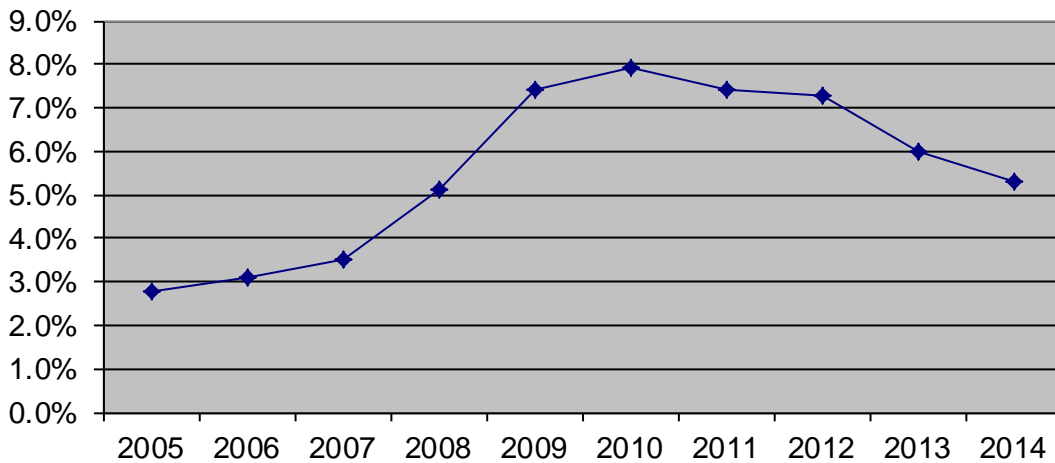
**Virginia.gov Commonwealth Data Point/US Census Bureau

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 7.9% in 2010 to a low of 2.8% in 2005.

Year	Change
2005	2.8%
2006	3.1%
2007	3.5%
2008	5.1%
2009	7.4%
2010	7.9%
2011	7.4%
2012	7.3%
2013	6.0%
2014	5.3%

Unemployment Rate



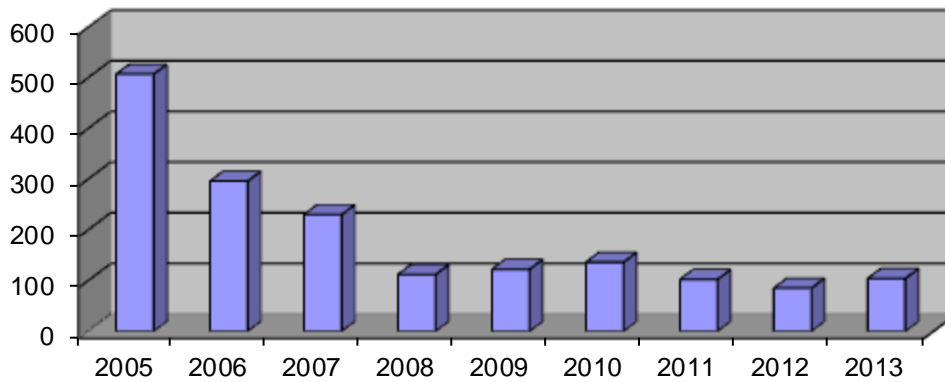
**APPENDIX C
STATISTICAL SECTION**

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 85 to a high of 507 in the past ten years.

Year	New Residential Construction
2005	507
2006	296
2007	230
2008	112
2009	122
2010	136
2011	102
2012	85
2013	104
2014	100

New Residential Construction



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.

Fiscal Years	Real Estate First Half	Personal Property	Farm		Mobile Homes
			Machinery and Tools	Machinery and Tools	
2015-16	\$0.61	\$3.25	\$0.00	\$2.50	\$0.61
2014-15	\$0.59	\$3.25	\$0.00	\$2.50	\$0.59
2013-14	\$0.53	\$3.20	\$0.00	\$2.50	\$0.53
2012-13	\$0.53	\$3.20	\$0.00	\$2.50	\$0.53
2011-12	\$0.53	\$3.20	\$0.00	\$2.50	\$0.53
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

APPENDIX C				
STATISTICAL SECTION				
KING GEORGE BUSINESS STATISTICS				
KING GEORGE COUNTY'S PRINCIPAL TAXPAYERS				
Taxpayer	Assessed Valuation	Tax Amount	% of Total Assessed Value	
BIRCHWOOD POWER PARTNERS L.P.	\$ 165,247,279	\$ 1,008,008	6.37%	
VIRGINIA ELECTRIC & POWER COMPANY	\$ 28,191,984	\$ 171,971	1.09%	
HORTI-GROUP USA LLC	\$ 13,429,561	\$ 81,920	0.52%	
VERIZON SOUTH INC	\$ 10,948,341	\$ 66,785	0.42%	
WAL-MART REAL ESTATE TRUST	\$ 8,515,443	\$ 51,944	0.33%	
NORTHERN NECK ELECTRIC COOPERATIVE	\$ 7,420,487	\$ 45,265	0.29%	
MONMOUTH WOODS ASSOCIATION	\$ 6,995,852	\$ 42,675	0.27%	
DAHLGREN OFFICE BUILDING LLC	\$ 6,949,911	\$ 42,394	0.27%	
KING GEORGE SHOPPING CENTER	\$ 5,782,580	\$ 35,274	0.22%	
DAHLGREN OFFICE BUILDING LLC	\$ 5,779,872	\$ 35,257	0.22%	
CC&F DAHLGREN ASSOCIATIES	\$ 4,734,702	\$ 28,882	0.18%	
HERITAGE HALL	\$ 4,592,426	\$ 28,014	0.18%	
TOTAL	\$ 268,588,438	\$ 1,638,389	10.61%	

**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	59
Sheriff's Employees	49
Education:	
Number of Schools:	
Elementary Schools	3
Middle School	1
High School	1
Employees:	
Job Categories:	
County	165
Schools	725
Elections:	
Last Local Election:	
Number of Registered Voters	14,713
Votes Cast	2,536
Percentage Casting Votes	19%

Appendix D



**KING GEORGE COUNTY, VIRGINIA
ADOPTED BUDGET
FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016**

General Property Taxes	21,777,520.00
Other Local Taxes	6,309,200.00
Licenses, Permits, Fees	7,203,300.00
Fines and Forfeitures	187,500.00
Use of Money and Property	265,175.00
Charges for Services	1,927,247.00
Recovered Costs	359,531.00
Miscellaneous	148,300.00
Total Local Sources	\$ 38,177,773
Revenues from the Commonwealth	
Non-categorical Aid	2,287,068.00
Shared Expenses	1,746,463.00
Categorical Aid	23,929,033.00
Total State Funds	\$ 27,962,564
Revenues from the Federal Government	
Categorical Aid	3,413,964.00
Total Federal Funds	\$ 3,413,964.00
Transfers/Fund Balance	\$ 482,917.00
TOTAL REVENUES	\$ 70,037,218.00

Board of Supervisors	69,292
County Administrator	323,667
County Attorney (Legal Srvs)	223,370
Human Resources	126,498
Commissioner of Revenue	398,811
Treasurer	304,354
Department of Finance	825,763
Information Technology	326,264
Electoral Board	75,872
Registrar	172,325
Circuit Court	72,611
Combined Courts	22,275
Magistrate	3,650
Clerk of the Circuit Court	440,434
Clerk of the Circuit Court Tech Trust Fund	7,500
Law Library	4,200
Victim & Witness Asst. Prog	22,838
Commonwealth Attorney	575,410
Sheriff	3,757,135
DUI Enforcement Grant	24,728
E-911	717,037
Department of Emergency Services	3,527,302
KG fire & Rescue	438,781
EMS grants	174,820
Ambulance Fee for Service	42,793
County/City Operated Institutions	991,055
VJCCA/CHINS	61,585
Animal Control	300,818
Landfill	222,098
Engineering/Public Works	103,373
Litter Control	5,350
Depart of General Properties (Park Oper)	1,549,133
Health Department-outside agency	308,415
Administration-DSS	1,798,673
Public Assistance	204,500
Purchase of Services	228,850
Comprehensive Services Act (CSA)	2,109,645
Dept of Parks & Recreation	338,055
Citizen's Center	44,735
Dept of Community Development	748,573
Planning Com//Zoning Board	20,849
VPI Extension Office	129,179
Economic Development	154,669
Non-Departmental	352,712
School Operating Fund	
Administration	1,256,654
Transportation	2,487,601
Operations/Maintenance	3,762,889
Facilities	78,705
Instruction	27,452,899
Technology	1,582,739
Fund 252 - Federal Grants	1,387,554
School Cafeteria	1,483,829
Capital Improvement Fund	782,436
Debt Service Fund	6,289,564
Recreation Activity Fund	435,718
Law Enforcement Project Fund	30,765
Wireless Authority	5,000
Smoot Library	521,268
Tourism Fund	79,600
Unobligated Expenditures	50,000
TOTAL EXPENDITURES	\$ 70,037,218

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 as 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 2016
BUDGET ACRONYM GLOSSARY

ADC – Aid to Dependent 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 2016
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

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FISCAL POLICY GUIDELINES - OBJECTIVES

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

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

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

Accounting and Financial Reporting 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) Governmental Accounting Standards Board (GASB)
- b) Generally Accepted Accounting Principles (GAAP)
- c) Government Financial Officers Association (GFOA)
- d) Financial Accounting Standards Board (FASB)
- e) Auditor of Public Accounts of Commonwealth of Virginia (APA)
- g) Code of Virginia
- h) Commonwealth of Virginia's Library and Archives Public Records Management.

3. Financial Statements

All activities for which the County exercises oversight responsibility are incorporated into the financial statements to form the reporting entity. Appropriate standards as stated above are followed.

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 publicly issue an opinion thereon no later than December 31 of each year.

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) Modified accrual basis of accounting is followed by the governmental funds and agency funds with revenues recognized when measurable and available and expenditures recognized when the liability is incurred.
- d) Accrual basis of accounting is followed by proprietary funds with revenue being recognized when earned and expenses are recorded when incurred without regard to receipt or payment of cash.
- e) Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is also used.

Budget Policy and Procedures

1. General

The County's budget policy will address the process by which a budget is formulated, adopted and monitored throughout the year.

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.

A key factor is ensuring the adopted budget, as well as the amended budget is balanced at all times throughout the year.

2. Governing Standards

- a) Governmental Accounting Standards Board (GASB)
- b) Generally Accepted Accounting Principles (GAAP)
- c) Government Financial Officers Association (GFOA)
- d) Financial Accounting Standards Board (FASB)
- e) Uniform Financial Reporting Model - Auditor of Public Accounts (APA)
Commonwealth of Virginia
- f) Code of Virginia
- g) Commonwealth of Virginia, Department of Education
- h) Commonwealth of Virginia, Library and Archives Public Records Management

3. Planning and Performance

- a) The King George County Board of Supervisors will hold a budget kick off work session to review prior year performance, identify proposed budget objectives and directives for the upcoming fiscal year.
- b) The budget directives and the strategic goals will be used as the foundation in the formulation of the County Administrator's recommended budget.
- c) Real estate property must be reassessed, at a maximum, every four years and equalized rate developed to ensure revenues are maintained at the same level as prior year actual.

The following areas shall be annual budget objectives: (Note: these may change once strategic goals are developed)

- i. Ensure financial stability to avoid tax increases.
 - ii. Evaluate the effects of the economy and change in demographics on County revenues and expenditures.
 - iii. Ensure compliance with financial policies and maintain bond ratings.
 - iv. Include a budget for contingencies in the General Fund and carryover year end remaining funds each year.
 - v. Contribute to a revenue stabilization (rainy day fund) fund annually, when feasible.
(See Revenue Stabilization Policy)
- d) The following items will occur in conjunction with the budget preparation and adoption process unless it is determined otherwise, 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.
 - iii. Requests for bond referendums for which the results of the referendum will

occur prior to the appropriating of bond proceeds and expenditures.

- iv. Reassessment of strategic goals and objectives.

4. Operating Budget Preparation (Note: Due dates apply unless otherwise stated by the approved budget schedule for that budget year)

- a) The Director of Finance, in conjunction with the County Administrator, will develop a budget schedule identifying important dates to present to the Board of Supervisors for approval during the month of October.
- b) Budget objectives and directives, as communicated by the Board of Supervisors will be communicated to all departments and agencies no later than the first week in December.
- c) Outside agencies will receive their directives no later than November 15 with requests due to King George County Department of Finance no later than December 15. (This includes Regional Jail, Juvenile Detention Center, Court Services Unit, etc.)
- d) All departments, excluding the School Board, will submit their requested budgets to the Finance Department by the first week of January or according to the budget schedule. Note: Budgets should include operating costs resulting in capital improvements or projects that will affect that fiscal year's budget. (This includes the Library and Social Services)
- e) Departments are to submit their strategic goals, objectives and performance measures to Department of Finance by January 15.
- f) Finance develops revenue estimates to be submitted to the County Administrator by January 31. (Should include estimated grants received by County and School Board)
- g) County Administrator reviews revenues and presents revenue estimates to the Board of Supervisors the first week in February.
- h) The School Board shall submit their requested budget to the County Administrator or Director of Finance no later than March 1.

Schools' budget is to be presented to the Board of Supervisors no later than first week in March.

- i) Finance will review expenditure budget requests and submit to the County Administrator no later than the end of January.
- j) The County Administrator will conduct budget hearings with Department Heads and Constitutional Officers, as deemed necessary, to review budget requests and formulate a recommendation to the Board of Supervisors.
- k) Finance updates the multi-year financial model used for long-term financial planning before the budget is presented to the Board of Supervisors. This is included with the budget packet.
- h) At a scheduled meeting of the Board of Supervisors no later than March 31, the County Administrator shall submit to the Board of Supervisors a proposed balanced budget, which includes proposed revenues and expenditures.

5. Budget Adoption

- a.) Once the County Administrator has presented the recommended budget to the Board of Supervisors, they will conduct work sessions as deemed necessary to develop a proposed budget for advertisement.

- b.) The Board of Supervisors will advertise the consolidated public hearing notices at least seven days prior to the public hearing date.
- c) A consolidated public hearing on the budget, ordinance changes, and tax rates, shall be held to obtain citizen comments.
- d.) No earlier than one week following the public hearing, the Board of Supervisors shall adopt a balanced budget. Note: Schools budget must be adopted by May 1 every year.
- e) 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. This occurs no later than June 30.
Note: King George County Schools' budget is legally adopted and appropriated by category. Not as a total.

6. Budgetary Controls

For all funds except School Funds, the level of control (level at which expenditures may not exceed budget) is at the function level as established by the Commonwealth of Virginia Auditor of Public Accounts.

For School Funds, the level of control is the activity level as established by the Commonwealth of Virginia Department of Education.

Although legal restrictions on expenditures are established at the function or activity level, effective administrative control over expenditures is maintained through the establishment of a more detailed line-item budget.

- d) Included with the budget resolutions is approval for the re-appropriation of all encumbered balances and capital project unencumbered balances at fiscal year-end.
- e) The Adopted Budget Document is forwarded to the GFOA within 90 days of budget adoption to apply for the Distinguished Budget Award program.
- f) The adopted budget is also placed on the County's website.

7. Budget Amendments

- a) The County Administrator is authorized to approve the transfer of up to \$25,000 from or within any County operating 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 \$25,000
 - ii. All transfers involving reserves
 - iii. All revenue transfers
 - iv. Any transfers between funds, regardless of amount
- b) The County Administrator is authorized to approve transfers for Capital Projects between line items as long as it is within the same project in which funds were appropriate by the Board of Supervisors (regardless of amount).

Transfers between capital projects must be approved by the Board of Supervisors, regardless of amount.

- c) The School Superintendent is authorized to approve transfers within any School Category, with exception to the following requiring approval of the School Board and the Board of Supervisors:
 - i. All transfers involving reserves or contingency
 - ii All revenue transfers regardless of amount
 - iii Transfers between categories, regardless of amount

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.

All transfers requiring Board of Supervisors' approval that have been initiated from 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.

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. (This may include the Schools, Library, Social Services, Commissions, etc.)

8. Budgetary Accounting

Budgets are adopted on a basis consistent with GAAP for all governmental funds.

All budget data in the Comprehensive Annual Financial Report represents the revised budget (adopted budget, re-appropriation and budget transfers)

Fund Balance Policy – General Fund (7/27/11)

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
- d) This policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as required by GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

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 (GASB 54)

I. Components of Fund Balance

Fund balance is the difference between the assets and liabilities reported in a governmental fund. The following five fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which the resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; for all funds except the general fund, assigned fund balance is the residual fund balance classification;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund.

This fund balance exists 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. Committed Fund Balance Policy

The Board of Supervisors is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board of Supervisors.

Examples: Outstanding encumbrances (i.e., purchase orders, contracts and other commitments) at fiscal year-end.

Inventory balances at fiscal year-end which represent amounts invested in inventory and not available for appropriation.

Advances to other funds at fiscal year-end which are currently not available for appropriation. All appropriated funds are committed.

III. Revenue Stabilization Fund Policy (Committed)

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 unassigned fund balance. (See Stabilization Policy)

Should the Revenue Stabilization Fund be depleted in the face of a severe financial emergency, the County may, from time to time, reduce the unassigned Fund Balance below the 15% 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.

IV. Assigned Fund Balance Policy

The Board of Supervisors has authorized the County Administrator as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Examples: 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.

Funding of subsequent fiscal year's budget shall be equal the use of fund balance appropriated in the adopted budget.

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.

Note: All funds in the Capital Improvement Fund are Assigned.

V. Minimum Unassigned Fund Balance Policy

The County will maintain an unassigned fund balance in the general fund equal to 15% 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.

The County considers a balance of less than 10% to be cause for concern, barring unusual or deliberate circumstances. 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).

VI. Unassigned Fund Balance in excess of the Minimum

General Fund, unassigned fund balance in excess of a 15% 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.

VII. Resource Flow Policy

When fund balance resources are available for a specific purpose in more than one classification, it is the County's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Revenue Stabilization Fund Policy (7/27/11)

1. General

- a) This policy is to establish the formation and use of a stabilization fund that shall be used to reduce and/or eliminate spikes in tax increases, other operating rate increase or minimize effects of a decrease in revenues for future planning.
- b) This stabilization fund shall be termed Revenue Stabilization Fund and this policy shall govern use of these funds.
- c) The Revenue Stabilization Fund shall be utilized in a manner to give maximum benefit to the residents of King George County, while likewise ensuring that day to day operations of the County, as well as, King George County Public Schools are funded and cared for. The intent by this policy is to establish guidance for all King George County Boards of Supervisors and officials towards the use of the Revenue Stabilization Fund. The use of a formalized financial policy has been standard operating procedure for some governments for decades. It is a feature that nationally recognized rating agencies deem an enhancement to financial management of localities.
- d) Existence of a stabilization fund provides a measure of financial flexibility to react to budget shortfalls in a timely manner while minimizing the need for short-run increases in taxes or other fees. In addition, use of this fund is not viewed as a credit weakness since that is its sole purpose, unlike use of General Fund Undesignated Fund balance.

2. Governing Financial Standards

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

3. Planning and Performance

- a) In preparing the annual budget, the County will reserve in a separate fund the amount equal to one penny (\$.01) on the real estate taxes or the amount necessary to maintain the stabilization fund at 3% of the adopted General Government budgeted operating revenues which shall include the General Fund, on-going revenues in Capital Projects Fund, the School's Operating Fund, Cafeteria Fund, and any other Operating Transfers that are accounted for in the General Government Funds.
- b.) At the close of each fiscal year the County will "true up" the Revenue Stabilization Fund by transferring such amounts as may be necessary to bring the balance to at least 3% of the General Governmental operating revenues, as defined in A. above, for the upcoming fiscal year.

4. Use of Funds

- a) Use of the Revenue Stabilization Fund is restricted to times of severe financial distress or unplanned fluctuations in revenues or expenditures, as approved by the Board of Supervisors, such as:
 - 1. Revenue shortfalls due to reductions in funding by the State/Federal Government;
 - 2. Consumer or business related tax revenue shortfalls (i.e. sales tax, meals tax, BPOL) due to general economic recessions;
 - 3. Revenue shortfalls due to severe reductions in property value assessments;
 - 4. Loss of a major tax payer, major employer, or a general erosion of the King George County's demographics, etc.
 - 5. Unexpected expenditures related to emergency situations such as natural disasters, severe weather related events, etc;
 - 6. Compliance with Regulatory requirements; and,
 - 7. Declared financial emergencies.
- b) Request for use of funds must be presented by the County Administrator with a plan and timeline to replenish the reserves fund and approved by the Board of Supervisors.

Capital Improvements Plan Policy and Procedures (CIP)

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) A key purpose of developing a Capital Improvement Plan, in addition to adequately serving the citizens of King George County, is to maintain all assets at a level to protect the County's capital investments and to minimize future maintenance and replacement costs for the tax payers.
- c) To be included in the County's Capital Improvement Plan, items must be in alignment with the County's strategic plan, have a unit cost greater than \$50,000 and a life span of more than five years.

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.) The County will develop a five-year Capital Improvement Plan annually.
- b.) The first year of this plan will be adopted and appropriated by the Board of Supervisors. This will be

deemed the County's Capital Budget for that fiscal year. (See preparation and adoption below)

- c.) The capital improvements budget will be coordinated with development of the operating budget in order to include future operating costs associated with new capital improvements/projects.
- d.) Major or multi-year projects may be approved over several years. The first year's approval will be for engineering or any costs related to performing an assessment to determine estimated costs and needs to complete the project. The second year's approval will be design and some construction, depending on funding and time to complete. Remaining costs will be allocated in the capital budgets based on estimated time to complete and available funding.

4. Financing

- a.) Funding of capital projects and any debt related to capital projects will come from the Capital Improvements Fund Revenues (currently includes landfill revenues) revenues. The Board of Supervisors will approve additional sources should the capital improvement fund revenues be inadequate, etc.
- b.) Use of Landfill revenue is summarized as follows: (See Landfill Revenue Use Policy for details)
 - i.) Funding for debt service – the total amount of debt service (principal plus interest) for capital projects previously or currently approved.
 - ii.) Funding for capital projects – the remaining amount of landfill revenues, once total debt service has been deducted, is available cash for capital projects.
- c.) Cash funding will be the preferred funding strategy for vehicles budgeted in the CIP.
- d.) Debt may be issued to fund projects as approved by the Board of Supervisors. County Staff, along with its Financial Advisor, will determine the most practical solution that's best for tax payers. (See Debt Policy)
- e.) Interest earnings from bond proceeds, fund balance, cash, investment accounts, etc. shall be dedicated to one time capital needs as approved by the Board of Supervisors.
Note: Interest earned on bond proceeds for School projects must be spent on School capital needs.

5. CIP Preparation

- a) The Director of Finance, in conjunction with the County Administrator, Community Development Director and Board of Supervisors will develop a CIP budget schedule.
- b) The Finance Department will distribute to all departments the CIP request packet by November 1 or according to the approved CIP schedule. (Includes Schools and Service Authority)
- c) All departments will submit their CIP requests back to the Director of Finance no later than December 1 or according to the approved CIP schedule. Included in the CIP request will be the operating impact of the proposed project, including personnel, operating expenditures and funding sources, etc.
- d) Finance will review budget requests and submit to the County Administrator for review and budget hearings with Department Heads.
- e) County Administrator will develop a recommended budget and submit to the Community Development Director for review by the Planning Commission by December 15th or according to the CIP schedule.
- f) The Community Development Director will submit the County Administrator's recommended budget to the Planning commission for review.

6. CIP Adoption

- a) The Planning Commission will review all CIP requests, consult with the County Administrator, Department Heads, and the general public; prioritize projects, make recommendations with regard to amount and year to be funded, and conduct public hearings as it deems necessary.
- b) The Planning Commission will then submit the recommended CIP to the County Administrator no later than February 15th or according to the CIP schedule.
- c) 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.
- d) The Board of Supervisors will conduct work sessions, as deemed necessary, and adopt the annual Capital Improvements Program prior to April 1st or according to the CIP budget schedule.

Landfill Revenue Use Policy

1. General

- a) This policy is adopted in an effort to prudently and wisely utilize County landfill revenues, which are herein defined as those lease or host fees paid under contract by the landfill operator to the County, for the use of the land upon which the landfill is situated, as well as the landfill license, both of which are owned by the County of King George.

The following policy shall govern the use revenues received from the commercial landfill now managed by Waste Management under contract with the King George County Board of Supervisors.

Landfill funds are to be utilized in a manner to give maximum benefit to the residents of King George County, while likewise ensuring that capital needs are properly funded and cared for. The intent by this policy is to establish guidance for all King George County Boards of Supervisors and officials towards the use of Landfill Revenue Funds.

This policy shall also apply to any minimum payments made in lieu of those host or lease fees, should that occur.

There are, in addition to lease or host fees, certain other contractual obligations between the Lessor and Lessee. These additional requirements shall be utilized by the County as governed by the contract as it is in effect at the time of any such use.

2. Governing Financial Standards

- a) Governmental Accounting Standards Board (GASB)
- b) Generally Accepted Accounting Principles (GAAP)
- c) Government Financial Officers Association (GFOA)
- d) Financial Accounting Standards Board (FASB)
- e) Auditor of Public Accounts of Commonwealth of Virginia (APA)
- f) Code of Virginia.

3.) Planning and Performance

- a.) Landfill revenue funds shall be initially accounted for in the Capital Improvements Fund. An annual revenue budget will be prepared in conjunction with the County's operating budget.
- b) The County will develop a five-year Capital Improvement Plan annually. The first year of this plan will be adopted and appropriated by the Board of Supervisors. This will be deemed the County's Capital Budget for the fiscal year. (See Capital Improvement Policy)
- c) As part of the budget cycle, a debt service budget is also develop that incorporates all currently outstanding debt as well as any anticipated new debt issues for approved capital projects.

4. Use of Funds

- a.) The primary use of landfill revenue shall be funding any outstanding debt service for

Schools, General Government, or other approved capital projects, as determined by the Board of Supervisors.

- b.) The secondary use of landfill revenue shall be for direct expenditure for those capital needs approved by the Board in the current year capital projects budget (i.e. cash funded).
- c.) Any funds remaining from these uses for the current fiscal year shall be left remaining in the County's Capital Improvements Fund, as Assigned.
- d.) Any uses outside of this policy must be approved by the Board of Supervisors.

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 the National Recognized Rating Agencies, bond insurance firms, and the credit markets in general.
- b) Sound financial management principles include the establishment of designated and undesignated fund balances sufficient to maintain required cash flows, provide reserve for unanticipated capital expenditures, and provide funding for future capital needs.

2. 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

Compliance with the Capital Improvement 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.) Capital Fund Balance

- a.) Reservations/Committed 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/Assigned fund balance.

- i. Reservations for funding of planned projects in a future period to reduce financial demands placed upon subsequent budgets. These specific designations are to indicate tentative plans for financial resource utilization in a future period.
- ii. For so long as the King George Wireless Authority's 2008 Promissory Note is outstanding, a separate designation of at least \$2 million will be maintained as is required in the financing documents for this financing. When this Note is paid off this \$2 million will be available for appropriation for one-time needs.

c) Unreserved – undesignated fund balance

- i. Balance shall be at all times at least equal to the maximum projected expenditures for existing annual debt service or \$2,000,000, whichever is greater.

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)
- d) Nationally recognized Rating Agencies (i.e. Standard & Poor's, Moody's Investors Service, Fitch Ratings).
- e) Internal Revenue Service

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.
- e) The County, with the assistance of the County's Financial Advisor, will analyze and monitor outstanding debt for refunding or restructuring opportunities on an on-going basis.

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) At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, as noted in Sections 6 through 10.

5. Debt Capacity and Affordability

- a) County staff, in concert with the County's Financial Advisor, will annually perform a Debt Capacity and Debt Affordability analysis as a means of ensuring that the County does not exceed its ability to service current and potential future debt requirements. These analyses will verify that the County is projected to maintain debt ratios within the policy guidelines noted below. The Debt Capacity and Debt Affordability analyses will be performed annually in concert with the preparation of the Budget and Multi-Year Capital Improvement Plan.
- b) The County will maintain the following debt key debt ratios within the levels described below. Maintaining debt ratios within these levels will help ensure that the County maintains its financial strength and flexibility and maximizes its Credit Rating which will, in turn, keep borrowing costs as low as possible.
 - i) **Tax-Supported Debt as a Percentage of Assessed Value**
The County's tax supported debt versus the total assessed value in the County shall not exceed 3.5% during the five year projection period.

This ratio indicates the relationship between the County's tax supported debt and the total taxable assessed value of real and personal property in the County. This ratio is an important indicator of the County's ability to repay debt because property taxes are a major source of repayment for tax supported debt. A smaller ratio indicates a lower level of debt versus total assessed value.

ii) **Tax Supported Debt Service as a Percentage of General Government Expenditures**

The County's ratio of annual tax supported debt service payments versus total General Government operating expenditures shall not be greater than 10% to 12% during the five year projection period.

This ratio provides a measure of the County's annual financial flexibility. Debt service payments are, generally, fixed charges that must be paid regardless of the current financial / economic environment. The numerator shall include any and all debt that is not "Self Supporting" including debt that is secured by the General Obligation pledge of the County, and debt for which the County has provided its Moral Obligation or subject to appropriation pledge. The denominator shall include operating expenditures of the General Fund, operating transfers, operating expenditures of the School fund(s), and debt service, so long as inter-fund transfers are not double counted. Self Supporting debt is defined as debt that is paid entirely from a defined revenue stream without support from the General Fund.

6. 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 continued; or, when the market for long-term financing does not appear appropriate on a given date.
- b) The County will issue BANs for a period not to exceed five years.
- c) BANs will not be rolled over more than one additional two-year period.

7. 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 revenues will be received subsequent to the timing of funds needed.

8. 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 Debt with no limit on the amount of General Obligation debt that a County may issue.
- b) The County may issue General Obligation 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 by 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.

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 defined 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. Other Debt Instruments

- a) The County recognizes that there are an increasing number of financing vehicles available for debt funding capital projects including, but not limited to:
 - i. Stand-Alone General Obligation Bonds;

- ii. Stand-Alone County / EDA issued Lease Revenue Bonds;
- iii. Stand-Alone County / EDA / Service Authority issued Revenue Bonds; and,
- iv. Selected Pool Borrowing Programs including the Virginia Resources Authority and the Virginia Public School Authority.

In addition, the County recognizes that there are a variety of methods which with to issue debt including:

- i. Competitive Public Sales;
- ii. Negotiated Public Sales;
- iii. Competitively Bid Private Placements; amongst others.

As such, the County, working with its Financial Advisor, will analyze all of the available debt instruments and issuance methods available to the County with the goal of selecting the instrument and method which provides the County with: the lowest all-in cost of funds (including all costs of issuance and underwriter's compensation); the greatest ability to refinance / restructure in the future; and, the greatest amount of control over the timing, terms and conditions, and expenses.

- b) Generally, the County prefers to utilize traditional fixed rate debt instruments to finance projects on a long-term basis as they provide cost-effective financing, predictable cash-flows, and minimal risk. Should the County desire to entertain the use of longer-term variable rate debt in an amount above \$2 million or the use of derivative products (i.e. Swaps) in the future, a thorough analysis of the proposed debt instrument will be prepared by the County Staff and the County's Financial Advisor and presented to the Board of Supervisors before the instrument is approved by the Board of Supervisors. In addition, the County will prepare and adopt financial policies specific to variable rate debt and derivatives before entering into longer term variable rate debt or derivative transactions.

11. Post-Issuance Compliance Procedures For Tax Advantaged Governmental Bonds
(2/29/12)

The Internal Revenue Service (the "IRS") Tax Exempt Bonds branch has announced that it will expand its efforts to ascertain compliance with the IRS regulations governing post-issuance requirements for tax advantaged bonds issued by local governments. In order to demonstrate post-issuance compliance it is important for local governments to maintain complete records of compliance with IRS rules governing actions taken after issuance of bonds. Actions for which records should be kept include investment and expenditure of bond proceeds and ownership and use of bond-financed facilities.

The following information and procedures are designed to assure post-issuance compliance with IRS rules governing the tax exempt status of interest on or the tax advantaged status of a particular issue of bonds. The issuer should maintain a file for each issue of bonds, note or similar obligations (such file may include electronic storage of records). This form should be updated annually (in a cumulative fashion without deleting information from previous years) and retained in such file until at least three years after the bonds, and any refunding bonds, are paid in full.

Name of Issuer:

Name of Bond Issue:

Date of Bond Issue:

Contact Information for Persons Responsible for Maintaining Records:

Director of Finance
County of King George
10459 Courthouse Drive, Suite 201
King George, VA 22485
(540) 775-1657

Current County Finance Director:
Name of Finance Director
E-mail address:

Length of Record Retention Period: _____, _____ (month, day, year)

(Records, including bond transcript, should be kept at least for the life of the bond issue and any refunding bonds plus three years; accordingly records will be kept through the date shown above.)

Issuer Contact: (Responsible for providing information below, except as otherwise indicated)

Director of Finance
County of King George
10459 Courthouse Drive, Suite 201
King George, VA 22485
(540) 775-1657

Current County Finance Director:
Name of Finance Director
E-mail address:

Escrow Agent Contact (if applicable): (Responsible for providing information in 3(a), 3(b) and 3(f) below)

Trustee Contact Name & Address (if applicable):

Paying Agent Contact (if applicable):

Financial Advisor Contact: (Responsible for providing information in 3(g))

Name
Title
Company Name
Company Address
Company Phone Number

Information to be Retained: The following information will be retained in the above-described file.

1. Summary of Use of Bond Proceeds:

(This should be a cumulative summary incorporating information from prior reports.)

<u>Date of Expenditure</u>	<u>Amount</u>	<u>Purpose</u>	<u>Payee</u> (or vendor if reimbursement)

Receipts/requisitions/invoices or other evidence of payment (including expenditure reimbursements) will be retained by the locality for the record retention period described above.

[Describe any reallocation of bond proceeds necessary to comply with private use restrictions.]

2. Use of Project:

(Confirm that all bond-financed facilities are owned by the locality or other state or local government entity. Describe all leases, conveyances, easements, management contracts or other agreements entered into subsequent to bond closing with respect to land or facilities financed with bond proceeds. Any agreement that gives a non-governmental user any right or "special legal entitlement" to use or control the use of bond-financed facilities should be described here. Please consult with bond counsel if there are questions.)

3. Investment of Bond Proceeds

(a) Amount remaining in Project Fund as of _____:

(b) Description of investments in each fund and investment earnings for each fund (as of _____):

- (Include:
- (i) the purchase date;
 - (ii) the purchase price;
 - (iii) the accrued interest due on the purchase date;
 - (iv) the face amount;
 - (v) the interest payment dates;
 - (vi) the coupon rate;
 - (vii) the maturity, sale or disposition date;
 - (viii) the amount received at maturity or the sale or disposition price; and
 - (ix) the accrued interest due on the sale or disposition date.

(c) Yield on each Rebatable Fund (as of _____):

Project Fund:

Yield Restriction Requirements - Examine nonarbitrage/tax certificate or agreement and note when temporary period for investment of bond proceeds without yield restriction expires. Consult with trustee and bond counsel two months prior to deadline to insure yield restriction, if any required, is put in place.

(d) Rebate Calculations: (Identify consultant engaged to calculate any rebate liability and show any rebate liability if calculated. Rebate liability must be calculated at 5 year intervals at a minimum.)

Records for computation of bond yield, rebate and yield reduction payments, Form 8038-T, Form 8038-R any other applicable Form 8038 series returns.

Exception to rebate requirements - Indicate whether nonarbitrage/tax certificate or agreement provides for:

- a. Small issuer exception to rebate requirement, or
- b. Spending exceptions to rebate requirements. If spending exception applies, document

expenditure of proceeds accordingly.

(e) Filing of Form 8038T (Confirm filing of Form 8038T and payment of rebate liability or indicate that filing/payment is not required.)

(f) Confirm that records showing fund balances, investment earnings and yield on investments have been retained for the current year and all prior years.

(g) Describe all investment contracts (GICs, swaps, caps) with respect to bond proceeds including:

Copy of GIC or other agreement

Amount actually paid by the issuer and any administrative costs paid by the issuer:

For each bid, the name of the person and entity submitting the bid, the time and date of bid and bid results:
Copy of the bid solicitation form (if the terms of the GIC deviated from the bid solicitation, an explanation of the deviation)

Records for investment of bond proceeds related to guaranteed investment contracts, bond insurance contracts, financial derivatives (if applicable)

4. Reissuance (Describe any amendments to the bonds or bond documents or any agreements entered into affecting the use of proceeds or repayment of the bonds or the security for the bonds.)

5. Form of maintaining bond records

Records shall be kept in paper form or electronic form, or both, as feasible.

6. Copies of the following shall be kept (if applicable):

- a. Audited financial statements
- b. Any election of accounting methodology, etc (these usually are not made)
- c. Appraisals or feasibility studies for bond-financed property
- d. Documents related to government grants association with the bond-financed project
- e. Publications, brochures and newspaper articles for the bond financing (if any exist)
- f. Correspondence, including e-mails, related to bond financings
- g. Reports of any prior IRS examinations of the entity or any of its bond financings

7. Training

The above-named issuer contact person is expected to attend available training, seminars and conferences related to post-issuance compliance requirements applicable to issuers of tax-exempt and tax-advantaged bonds, and to consult with bond counsel as necessary. If non-compliance or potential non-compliance is detected, the contact person will take steps as soon as possible to timely prevent, resolve and/or correct such noncompliance or, if necessary, investigate the feasibility of participating in the IRS Voluntary Closing Agreement Program, after consultation with bond counsel.

This form updated on: _____

By: _____
[signature]

Name: Director of Finance

Title: Finance Director

Investment Policy

1. General

- a) 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.
- b) 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, to include those established by the entities stated below.
- c) 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.

2. Standards

- a) Governmental Accounting Standards Board (GASB).
- b) Investment Code of Virginia
- c) Guidelines established by the State Treasury Board
- d) Nationally recognized Rating Agencies (i.e. Standard & Poor's, Moody's Investors Service, Fitch Ratings)

3. 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.

4. 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 so long as the issuing entity carries a long-term rating of A or better by Standard & Poor's and A2 or better 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) 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.

5. 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.

6. 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.
- f) Bond documents, investment records, bank statements, etc. shall be kept for the life of the bond issue, plus 3 years.

APPENDIX G

KING GEORGE COUNTY

2015-2016 ANNUAL FINANCIAL PLAN



Instructions and Forms Booklet

King George County
Department of Finance

FY15-16 Budget Instructions
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Introduction

The process to develop the Fiscal Year 2015-16 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
- The Board of Supervisors hold work sessions

February

- The Board of Supervisors holds work sessions to review reconcile revenues and expenditures
- School Board Operating Budget submitted to Finance.
- County Administrator presents proposed budget to the Board of Supervisors
- 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, 2015.*

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 Chris Dines for assistance (775-8576).
11. For all other questions contact Robyn Shugart (775-3174) or Barbara Howard-Johnson (775-8572).
12. Budgets are to be submitted electronically by close of business on the due date to Robyn Shugart e-mail: rshugart@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. GenProp1516. 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 08/09

DEPARTMENT NAME: Finance

NUMBER: 12510
FUND 001

3320 MAINTENANCE SERVICE CONTRACTS

	Description	Quantity	Cost	Total
1	As400 Server	1 \$	28,000.00 \$	28,000.00
2	Verizon	1 \$	12,800.00 \$	12,800.00
3		- \$	- \$	-
4		- \$	- \$	-
5		- \$	- \$	-
6		- \$	- \$	-
7		- \$	- \$	-
8		- \$	- \$	-
9		- \$	- \$	-
10		- \$	- \$	-
11		- \$	- \$	-
12		- \$	- \$	-
13		- \$	- \$	-
14		- \$	- \$	-
15		- \$	- \$	-
Total Requested				\$ 40,800.00

Attachments:

NOTES:

1. Maintenance agreement on AS400 server
2. Maintenance agreement with Verizon on internet services, phones, etc.

King George County Adopted Annual Fiscal Plan 2015-2016

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 depeciated 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		944,361.95				

APPENDIX H FY 2015/2016 CAPITAL PROJECTS DETAIL

Parks and Recreation: \$112,000

Quonset Hut Improvements Assessment - \$62,000

Located in the Madison District, the Quonset Hut (Gym) has provided students, recreation and Parks and Recreation gymnastics since the 1950's. This project includes replacing HVAC unit, roof repair, electrical and plumbing upgrades. The building has been determined to be structurally sound and doing these repairs could extend the life of the building another ten to twelve years, which is a benefit as there has been continuous increased use of the facility.

Facility Plan \$50,000

King George County School Board: \$1,396,966

School projects will be funded with cash and remaining funds from prior projects.

School Bus Purchase \$537,441

This project consists of the purchase of six replacement school buses.

Network Equipment \$125,000

Replacement of all wide area network (WAN) and local area network (LAN) switches at all school sites with the exception of King George High School and the former middle school. Upgrade the division's firewall to enable new network threats that the current firewall will not detect. Upgrades would need to be completed during the summer months as to not interrupt instruction. Pricing includes installation, configuration and engineering.

King George County Roof Repair \$25,000

A consultant was contracted to complete an assessment of the King George Middle School roof and roofing systems. This assessment was requested due to the frequent leaks and/or water damage to ceiling tiles during rain events. It was determined watertight integrity could only be achieved thru the installation of a recovery membrane

Security Cameras \$159,525

This project includes installation of cameras at several school sites that currently do not have the equipment.

Middle School Expansion and Track \$550,000

This project is to expand the middle school to accommodate sixth graders at the middle school. This would free up space at the elementary school to accommodate growth. The track project is to construct a track and field complex.

APPENDIX H

IT: \$70,000

Computer Replacement Program \$70,000

These funds are used to replace computers each year and are part of a multi-year program. This program allows for new computers to be purchased each year and not in one installment. The FY16 budget also includes the purchase of tough book computers for the Department of Community Development for use in the field.

Sheriff: \$155,646

Microwave Radio Replacement

This project is to replace the microwave radios in several locations throughout the County, these radios also assist Emergency Services to provide E-911 dispatching.

Emergency Services: \$790,000

Fire Station: \$550,000

Funds are being requested to design fire & rescue stations within the County.

Ambulance Replacement: \$185,000

This allows for the replacement of an ambulance, as this is part of the requested capital budget each year to replace the models that have reached their life expectancy. This also allows for the replacements to not all occur at one time.

Electrocardiogram \$55,000

This equipment is used to provide Emergency Medical Services at an advanced life support service level.

Total 2015/2016 Capital Projects Budget = \$2,524,612 of which \$ will be cash funded with FY16 capital revenue.

The below document is a sample from the CIP request forms that each department must complete for each requested project.

Request # 3							
1. Department:	Parks and Recreation			2. Date Requested:	3/3/2014		
3. Project Title:	Quonset Hut Building Study and Improvements				4. *Priority:	Urgent	
5. Project Description: Include Location, Size of project, Sq. footage, etc. (attach map)							
Located at 9100 Saint Anthony's Road in the Madison District, the Quonset Hut (Gym) has provided students, recreation and Parks and Recreation gymnastics since the 1950's. This project includes conducting a building and systems assessment, replacing the HVAC (parts are now obsolete for current units), and roof repair/replacement.							
6. Reason for Request:							
Regulatory Requirement:				Safety:		x	
Upgrade/ Replace/Renovate:		x		Growth:			
				Obsolete:		x	
				Efficiency:		x	
7. Project Justification: Reason the project is being requested/state regulatory agency if applicable, etc.							
Conducting the building structure study should be top priority to determine the integrity of the building, systems and roof. If determined it has a use life beyond its 50+ years, then current and future CIP or Capital Outlay requests would be validated. Since late 2005/06 patches to the roof have occurred and most recently, staff has been emptying 35 gallon buckets of water and/or moving gymnastics pads and cleaning up flooded floors during heavy or extended periods of rain. Of the 4 HVAC units in the gym, two are working overtime. Our average winter temperature in the gym is 66 degrees (this year it has been down to 51 degrees forcing staff to use alternative means to get heat into the gym during non-use times). in the summer, the average temperature will reach 77 degrees. With the gym accommodating 167 rentals, over 1300 hours of use and handling 3700+ persons seeing and using the facility, it is important to consider these short term issues.							
8. Benefits if Request is approved:							
By performing the building structure study, the County will be able to determine whether it should invest additional monies into a 50+ year old facility or consider preparing for construct a new facility as outlined in CIP request # 8, earmarked for the future. Performing the roof repair/coating of existing roof and replacing the HVAC units will extend the Quonset Hut's life 10 - 12 years.							

9. Impact if Request is not approved:

No determining how much life is left in the current structure and roof patches will be on-going and ultimately, the citizens may get frustrated by the temperature variances to the point they decide not to use the facility or participate in gymnastics.

10. Included in Master Plan: **N/A** **New:** **Prev Apprv:** **Expanded :**

11. Effect on other Departments/Other Beneficiaries?

As has been evidenced over the past couple of years, we have seen an increase in use of this facility. Not doing anything the building will deteriorate; the heating units will eventually fail and because of their age, will not be able to be repaired; the roof will continually need to be patches and unknowingly, will be the roof's overall condition, materially and structurely.

Request # 3 continued

Department: Parks and Recreation

Proj. Continued: Quonset Hut Building Study and Improvements

12. Project timeline: Beg/End Date: **7/1/2014** to **6/30/2016**

13. Additional Space Requirements:

14. Estimated Annual Costs:	Totals	2014-15	2015-16	2016-17	2017-18	2018-19
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Architecture	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Construction	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -
Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Project Total:	\$ 100,000	\$ 30,000	\$ 70,000	\$ -	\$ -	\$ -

15. **Estimated Annual Operating Costs upon Completion: MUST BE COMPLETED

	Totals	2014-15	2015-16	2016-17	2017-18	2018-19
Additional Staff Needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance agreements, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other, Vehicles, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Operating Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

****Note: Must be including in Operating Budget.**

16. Attachments: