

PAMUNKEY REGIONAL JAIL AUTHORITY

HANOVER COUNTY, VIRGINIA



ADOPTED BUDGET 2019-2020

COLONEL JAMES C. WILLETT, CJM
SUPERINTENDENT

LT. COLONEL NATHAN J. WEBEL, CJM
DEPUTY SUPERINTENDENT

MR. F. KEITH SPICER, CPA, CGMA
DIRECTOR OF FINANCE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pamunkey Regional Jail Authority
Virginia**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Pamunkey Regional Jail Authority, Virginia**, for its Annual Budget for the fiscal year beginning **July 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Pamunkey Regional Jail Authority Board Members

Tony Lippa, Chairman

Caroline County Sheriff

Dave Hines, Vice-Chairman

Colonel, Hanover County Sheriff

Josh Farrar

Ashland Town Manager

Alan Partin

Caroline County Assistant Administrator

Jim Taylor

Hanover County Assistant Administrator

Legal Counsel

William H. Hefty, Esq.

Jail Administration

Colonel James C. Willett, Superintendent

Lt. Colonel Nathan J. Webel, Deputy Superintendent

F. Keith Spicer, Director of Finance

Table of Contents

| | |
|---|-----------|
| Jail Board Members and Jail Administration | 1 |
| Table of Contents | 2 |
| Budget Message | 4 |
| Vision, Mission & Core Values | 6 |
| History & Description of Government | 7 |
| Strategic Goals & Objectives | 8 |
| Short-term Organization-wide Factors | 9 |
| Priorities & Issues | 10 |
| Budget Overview | 12 |
| Organizational Chart | 16 |
| Fund Description & Structure | 17 |
| Jail Divisions | 18 |
| Basis of Budgeting | 19 |
| Budget Calendar | 20 |
| Financial Policies | 21 |
| Financial & Fund Balance Schedule | 32 |
| Changes in Ending Fund Balance | 33 |
| Revenues | 34 |
| Long-range Financial Plan | 39 |
| Debt Service | 43 |
| Position Summaries .. | 45 |
| Division synopsis & Budgets | 47 |

| | |
|--|-----------|
| Administration Division | 47 |
| Food Service Division | 50 |
| Information Technology Division | 52 |
| Maintenance Division. | 54 |
| Medical Division | 56 |
| Operations/Support Division | 58 |
| Security Division | 61 |
| Statistical Information | 64 |
| Glossary | 66 |
| Abbreviations | 70 |

FY 2020 BUDGET MESSAGE

July 1, 2019

The Honorable Members of the
Pamunkey Regional Jail Authority
Hanover, VA 23069

Dear Members of the Authority:

I am very pleased to submit the Pamunkey Regional Jail's Adopted Budget for fiscal year 2019-2020. Each year as we prepare our budget, we do so with the goal of maintaining a low operational cost. We strive to do this while still providing a high level of quality. As we proceed through our twenty-second year of operation, we need to be mindful of the fact that PRJ is no longer a brand new facility. We are satisfied that this budget will allow us to be prepared as we move into the future.

Expenses for FY19-20 will decrease by 7.3% overall from the previous year. The big decrease is due to the Jail paying off its original construction bonds in FY18-19. This budget includes a 3% salary increase for all employees with a "Meets Standards" evaluation as well as an additional 2% raise for the top 15% in each division that has an "Exceeds Standards" evaluation.

As in the past, we've used the National Institute of Corrections publication and National Standards Cost Estimates, to guide us in the preparation of our budget. Overall budget standards indicate 70% for personnel cost, 20% for operational cost, and 10% for inmate care. Our FY19-20 Operating budget percentages are as follows: 69% personnel cost, 14% operational costs, and 17% inmate care cost. Again, we remain close to those national averages.

Our total local inmate population decreased from 420 to 390. Caroline County's population decreases from 105 to 95, while Hanover County decreases from 315 to 295. The operational per diem increased by \$5.68 from \$46.47 to \$52.15.

Listed below are some of the highlights of the adopted budget. These highlights will be described in detail in the following pages along with the specifics for each line item.

Budget Highlights

- Maintain ACA accreditation and DOC certification through staff development while adhering to facility policy and procedures.
- Provide 3% employee salary increases as well as additional 2% increases for employees that meet top 15% performers of Jail staff.
- Maintain revenue from federal contract bed rentals and continue to pursue other possible contract bed rentals.

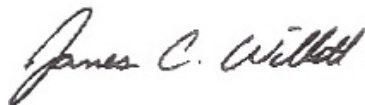
Budget Objectives

- Continue to provide a safe, secure and sanitary facility for staff and inmates while maintaining cost saving measures in our operation.
- Continue to provide inmates with quality medical services.
- Continue to enhance our relationships with our user jurisdictions, outside agencies, and the public through effective correctional services and community involvement.
- Ensure the facility continues to maintain standards compliance with the American Correctional Association, Virginia Department of Corrections and the Virginia Compensation Board.

I feel the total budget of \$14,135,598 will carry Pamunkey Regional Jail through its twenty-second year of operation fully funded and prepared to meet the needs of Hanover, Caroline, Ashland, the Courts and each of the User Agencies. This will be accomplished while ensuring the safety and security of our staff and inmates as well as the citizens of the localities we serve.

I would like to take this opportunity to thank each Member of the Authority Board for your continued support of the jail's Administration and PRJ as a whole. In addition, I'd like to thank my staff, especially Keith Spicer, the PRJ Director of Finance, for all the hard work invested in the preparation of this budget.

Sincerely,



James C. Willett, CJM
Superintendent

VISION, MISSION & CORE VALUES

Vision Statement

It is the vision of the Pamunkey Regional Jail to be an organization that has a strong value system that recognizes the inherent worth of all human beings, respects and recognizes the needs of the community, and holds the belief that, if they choose, offenders can change their lives.

Mission Statement

The Pamunkey Regional Jail shall provide the highest level of safety and security for our community. We shall strive to exceed national correctional standards while continuously providing exceptional services and resources for the community, law enforcement, and the judicial system. Through integrity, dedication, and teamwork, we shall provide an environment of professional development that promotes respect, cooperation, and ethical excellence.

Core Values

| | |
|--------------------------|--|
| <u>Safety</u> | Operate in a safe and efficient manner, for yourself, your team, the facility, and the community |
| <u>Service</u> | Cultivate excellent relationships with our member localities and our community |
| <u>Respect</u> | Treat all individuals with consideration and thoughtfulness |
| <u>Integrity</u> | Demonstrate positive values in the way you act and the way you insist others behave |
| <u>Initiative</u> | Always ready, willing and able to pull together to face new challenges |
| <u>Innovation</u> | Adapt to change; work with it, not against it |
| <u>Knowledge</u> | Commit to enhancing job knowledge through training and experience |

HISTORY & DESCRIPTION OF GOVERNMENT

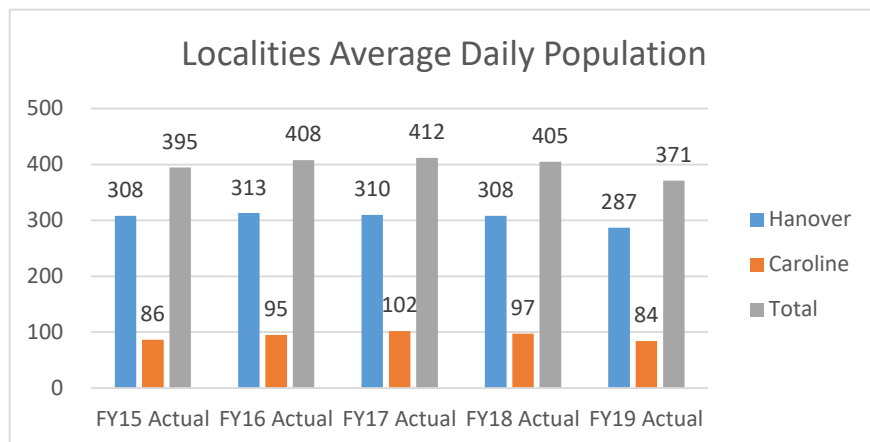
The Pamunkey Regional Jail Authority is a political subdivision of the Commonwealth of Virginia, authorized by Chapter 726 of the 1990 Acts of the General Assembly of Virginia and formed on December 30, 1992. The participating localities of the Jail Authority are the Counties of Caroline and Hanover and the Town of Ashland. The Jail Authority is governed by a five-member board comprised of two members each from the Counties of Caroline and Hanover and one member from the Town of Ashland.

The Pamunkey Regional Jail facility is located in Hanover, Virginia right down the road from the Hanover County Government Center and many of Hanover County's historic sites. The facility opened in the spring of 1998 and is comprised of 127,000 square feet, containing 14 housing units and a total housing capacity of 519 inmates. In addition to the housing units, the jail has a medical infirmary, administrative section, central control section, general library, law library, kitchen, laundry, and separate training rooms for staff and inmates.

The housing unit design of the jail provides one female unit, which is divided into 3 sections. This allows for separate housing for protective custody, administrative segregation, disciplinary problem inmates, new committals, and female work release inmates in addition to the general population female inmates. In addition to the general population units for the male inmates, there is also a designated housing unit for special management inmates. This housing unit also allows inmates to be housed separately for purposes of protective custody, administrative segregation, and disciplinary status.

The medical infirmary has 2 examination rooms, a dental laboratory, and 6 individual cells for inmates who require special medical attention. Two of the cells are designed to house inmates with highly contagious conditions.

The following chart displays the Localities ADP (Average Daily Population) for the last 5 fiscal years.



STRATEGIC GOALS & OBJECTIVES

As stated earlier in the Superintendent's Budget Message, the main goal of the Jail is provide a safe, secure and sanitary facility for staff and inmates while maintaining cost saving measures in our operation. The Jail ensures that all sworn staff must go through a Jail Basic Academy in order to become certified officers per the Virginia DCJS (Department of Criminal Justice Services) standards. In addition, all staff must meet general correctional training standards and guidelines as well as be trained in CPR & first aid. This training provides staff with the knowledge on how to help make the facility safe and secure for both staff, inmates and visitors.

The facility also accomplishes this goal by maintaining standards compliance and accreditation through the stringent regulations and practices of ACA (American Correctional Association) and Virginia DOC (Department of Corrections) certification while adhering to facility policy and procedures.

Another main goal is continuing to provide quality medical services to the inmates. This is done by employing Jail medical staff not only trained with proper medical certifications and practices but also through contracting with a Medical Doctor and Dentist to ensure proper treatment is given. Also, as the issue of mental health has become a more prevalent topic in today's world, the Jail has been able to now provide better enhanced onsite mental health treatment and services to the inmates.

Ultimately, our plan is to meet all of these needs and goals while keeping costs to a minimum for our participating localities. The forecasting of the local inmate population can be challenging at times, however we take historical trends into account as well as upcoming information from the localities when projecting the inmate population. This is an important piece in developing the participating localities funding requirements. We strive to maintain and enhance our relationships with our user jurisdictions, outside agencies, and the public through effective correctional services and community involvement. We do this through compliance with the Virginia Compensation Board which provides a major source of revenue through funding and supplementing Jail staff salary and benefit costs. The Jail ensures that we continue to adhere to their rules and regulations in order to receive current and future State funding which in turn helps keep the funding requirements from our participating localities at a lower level.

SHORT-TERM ORGANIZATION-WIDE FACTORS

The short-term organization-wide factors affecting the Jail and the budgeting process are as follows:

Continue to provide a safe, secure and sanitary facility for staff and inmates while controlling costs and maximizing revenue sources. The Jail receives a large portion of its annual revenue from the State of Virginia. It comes from daily LIDS fees for housing inmates for our localities as well as reimbursement of personnel costs for staff salaries and fringe benefits. It can be sometimes difficult to project expected revenues, however, the Jail does its best to keep close watch on the State's Budget process and rulings because it can have a direct effect on how much State revenue the Jail projects as well as the expenditures or items we might be able to fund for the upcoming budget. We also make sure to request other reimbursements from the State such as medical costs for inmates that are considered out of compliance, or have been sentenced to a state penitentiary but are still housed in our facility. By doing these things, we will be able to continue to grow the Jail's reserve fund balances in an effort to meet the future needs of the facility.

Try to increase staff development through additional training and running of a Jail Basic Academy. This allows for increased knowledge to better serve the needs of the facility to make it a safe and secure place for all staff and inmates. The Jail also tries to increase staff morale through employee pay increases when the budget allows, which helps with not only the retention of good employees, but also help in recruiting well qualified applicants.

To continue to enhance our relationships with our user jurisdictions, outside agencies and the public through effective correctional services and community involvement. This is done by providing inmate work force crews which help clean up areas around the user jurisdictions and save significant amounts of labor costs for the jurisdictions.

Ensure the facility complies with Virginia Department of Corrections and Compensation Board. We continually review our policies and procedures to make sure we are compliant with all DOC requirements. This is important in making sure we are continually eligible to receive maximize funding from the State.

To continue to monitor existing or new contracts to help the Jail either increase revenues or decrease expenses wherever feasibly possible. This helps to keep the Jail within budgetary amounts and reduce the localities requirements.

Continue to prepare a Comprehensive Annual Financial Report (CAFR) that meets the GFOA award requirements for excellence in financial reporting. The Jail has received the award for seventeen consecutive years and hopes to receive it again for the Jail's FY2019 CAFR. For the second consecutive year the Jail received the GFOA Distinguished Budget Presentation Award for its FY2019 Budget document and hopes to receive the award for the FY2020 Budget as well. This will further solidify the Jail's reputation and standards for producing top notch financial reports and budgets.

There are no service level changes applicable in FY2020.

PRIORITIES AND ISSUES

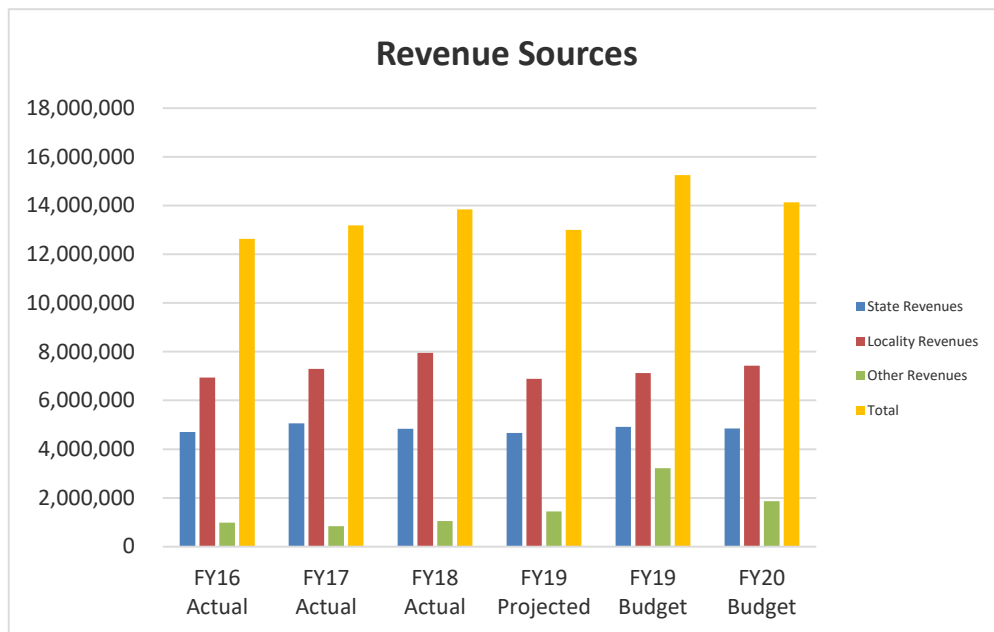
As mentioned earlier in the Budget message the Jail's priority is to adopt a balanced budget which keeps operational costs low, while continuing to provide a safe and secure environment for staff, inmates and our community. Typically the historical priorities and issues in formulating the Jail's annual budget remain the same, however, in this budget the Jail is trying to put an emphasis on retaining and recruiting qualified staff through compensation increases when fiscally feasible.

The Jail's largest expense in the FY20 budget is personnel expenses for employee salaries and benefits. The personnel expenses provide for 3% employee pay increases as well as an additional 2% increases for employees that meet top 15% performers of Jail staff. This along with VRS (Virginia Retirement System) increases are the main reason that the Personnel expenses increased in FY20.

The Jail in planning for its future capital needs has also adopted a 5 year capital project plan in addition to the FY20 budget to meet necessary equipment and infrastructure needs for the long-term.

REVENUES

Pamunkey Regional Jail receives revenue from several different sources. The majority comes from Locality per diem billings in which the Jail houses inmates for Hanover County, Caroline County and Town of Ashland. The State of Virginia provides significant funding from the Virginia Compensation Board which reimburses the Jail for staff salaries and benefits as well as funding through LIDS (Local Inmate Data System) for daily inmate housing fees for our localities. The Jail also receives federal bed rental revenues from the US Marshal's for housing their inmates. Other operating revenue comes from various fees such as inmate phones, work release, weekender, inmate dollar-a-day fees and medical co-payments.



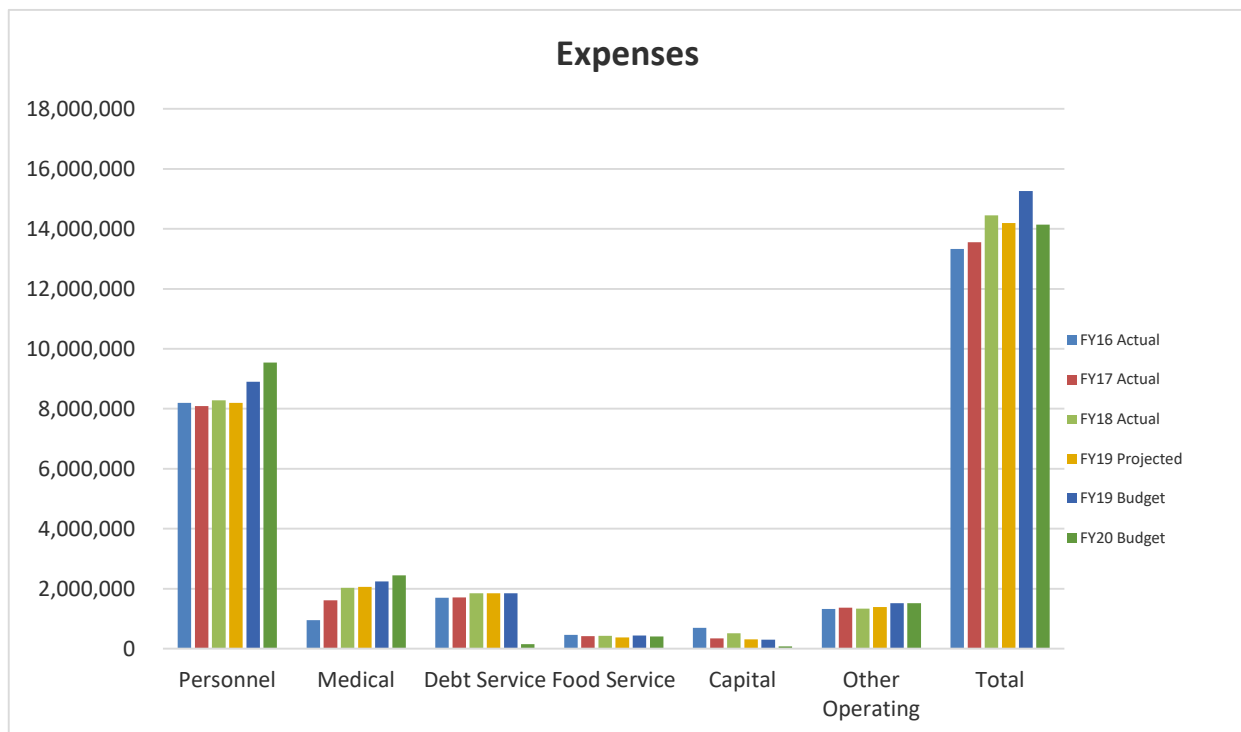
EXPENSES

Pamunkey Regional Jail prides itself on providing a safe, secure environment for staff, inmates and our community. In order to do this we strive to employ competent, well-trained staff to make sure this happens. That is why our staff is our greatest resource and the largest expense within the Jail's FY20 budget. We achieve this by offering competitive pay and benefits to Jail staff to recruit and retain highly qualified staff along with giving them an opportunity to advance within the organization. The FY20 budget provides for 3% employee salary increases as well as additional 2% increases for employees that meet top 15% performers of Jail staff.

Medical expenses are the next biggest expense in the FY20 budget. The Jail medical department is staffed with contracted employees, except for one Jail Medical Correctional Officer. In FY20, the Jail has added additional substance abuse services for its inmates.

Debt Service is another big expense, which represents the bond and principal payments due for constructing the Jail. The Debt Service decreased significantly from the prior year budget due to paying off the original construction bonds in FY19. In FY17 debt financing was done for an Energy Conservation project. The debt service budget for the Energy project is paid through energy and utility savings, thus resulting in an offsetting decrease in the Jail's other operational expenses.

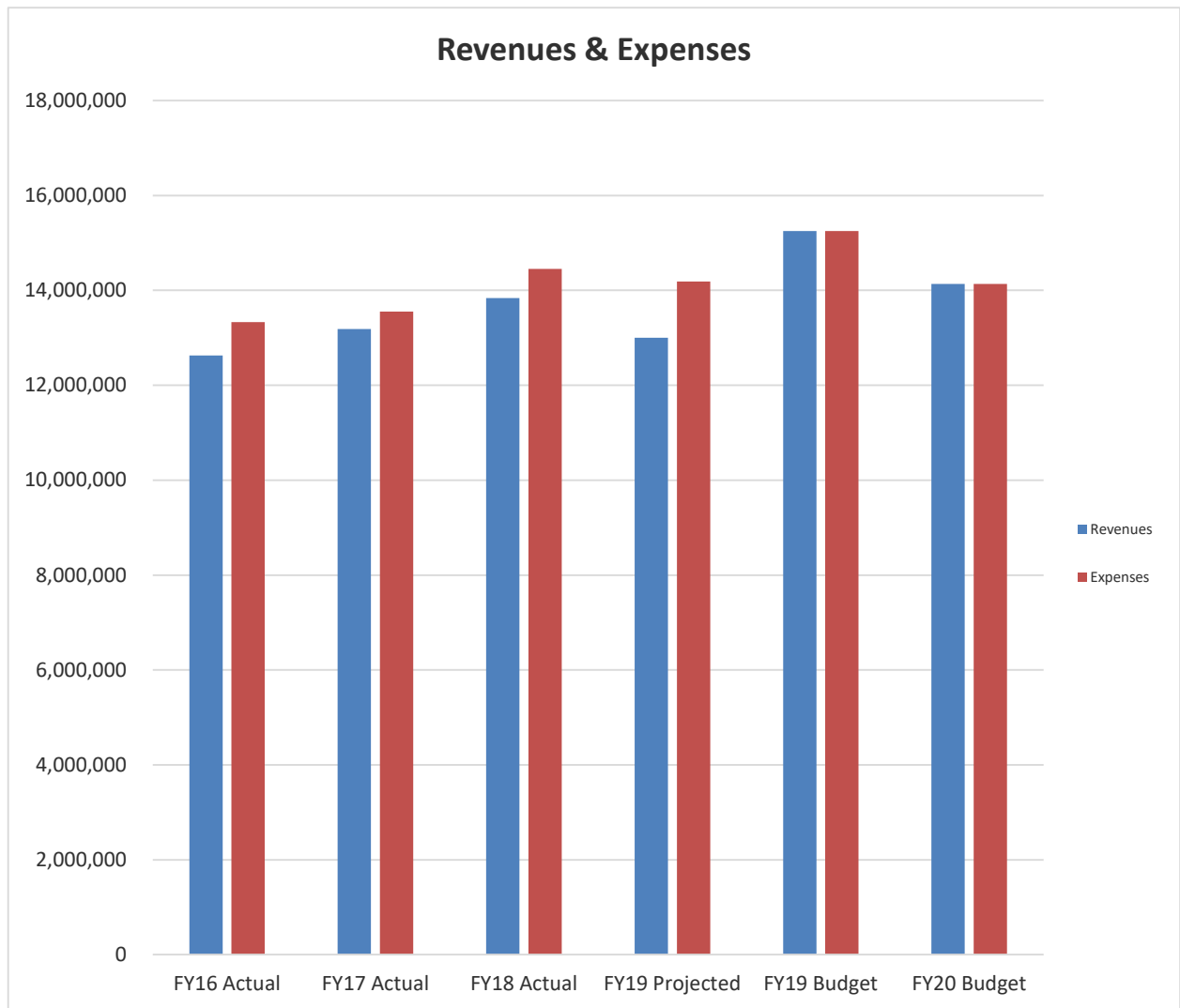
Other main expenses are for Food Service and Capital costs. Food Service expense decreased due to a lower inmate population and the Capital costs include some new Transportation vehicles for FY2020. Other operating expenses make up such things as property & vehicle insurance, utilities, repair & maintenance costs.



BUDGET OVERVIEW

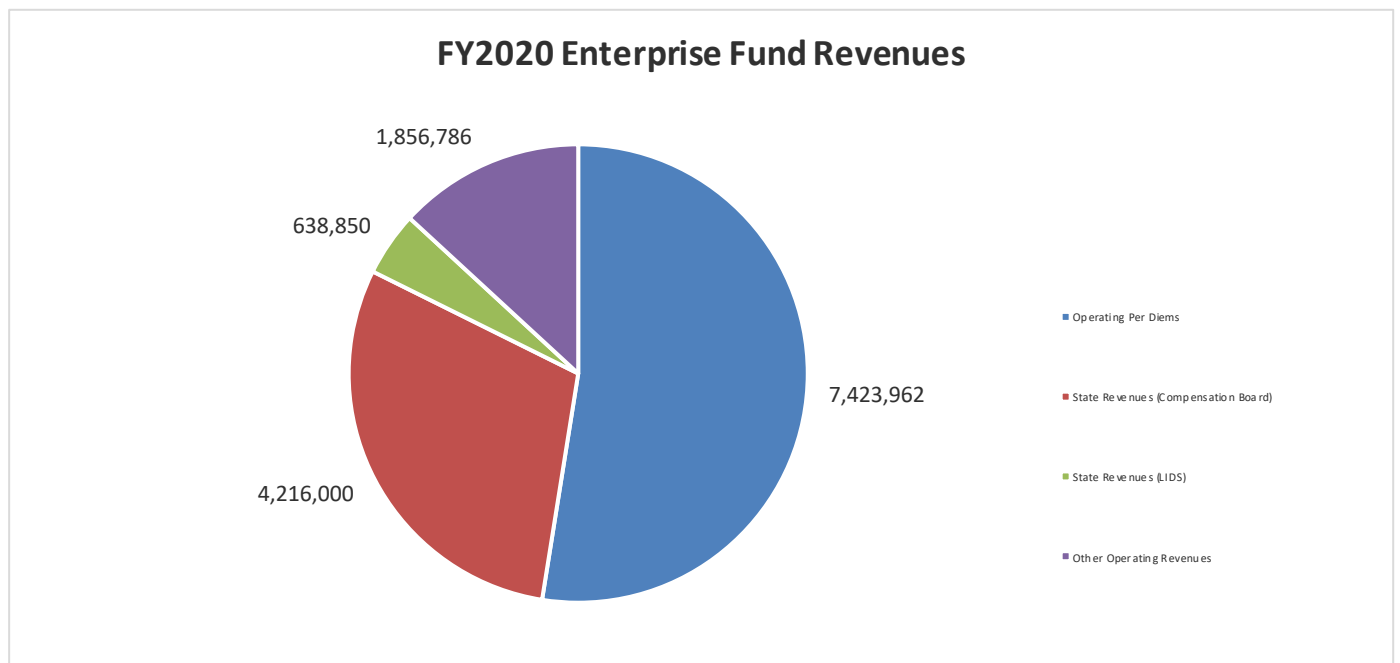
The Jail's budget consists of one proprietary fund which is the Enterprise Fund. The enterprise fund is the operating fund and capital fund which include all revenue and expenses of the jail's daily operations. The major sources of revenue are the Virginia Compensation Board, and Localities' revenue from Hanover County, Caroline County and Town of Ashland. Major expenses are made up of Personnel, Medical Services, Debt Service, Food Service and other operating expenses in the day-day operations.

The budget is prepared on an accrual basis of accounting, recognizing revenues when earned. Expenses are recorded when the liability is incurred. In addition, the budget for the Jail's enterprise fund is adopted in accordance with GAAP (Generally Accepted Accounting Principles) with the exception that the budget recognizes the flow of funds (i.e. payment of debt principal is budgeted and depreciation is not budgeted).



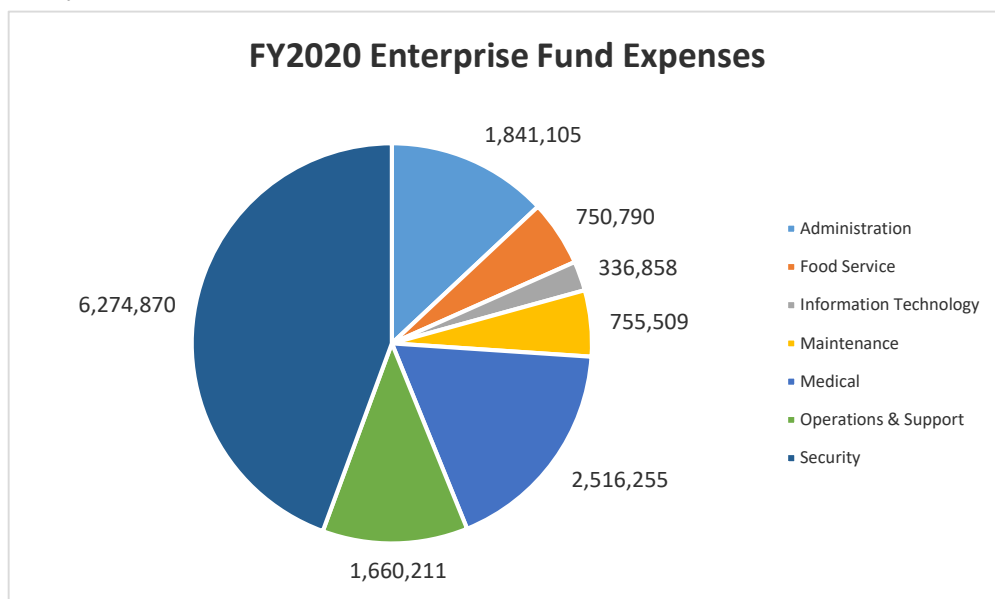
ENTERPRISE FUND REVENUES

- **Locality Operating Per Diems** – These revenues are collected from the Jail’s user localities; Hanover County, Caroline County and Town of Ashland for the housing of their inmates. The Locality Operating Per Diem daily rate is calculated by the ADP (Average Daily Population) to pay for total budgeted operating expenses not covered by State Revenues and other Operating revenues used to cover total budgeted expenses. These amounts are billed on a monthly basis to each locality. The FY2020 percentage of budget allocation is Hanover County and Town of Ashland – 75%, Caroline County – 25%.
- **State Revenues (Compensation Board)** – These revenues are received from the Virginia Compensation Board to partially reimburse the Jail for personnel expenses which includes staff salary and fringe benefits. These amounts are received on a monthly basis by certifying these amounts to the Virginia Compensation Board.
- **State Revenues (LIDS)** – These revenues are received from the State of Virginia Compensation Board through the LIDS (Local Inmate Data System) to reimburse the Jail for the costs of housing inmates for its localities. These revenues are typically received on a quarterly basis from the State based on reports reconciled and submitted to the State by the Jail’s LIDS Technician.
- **Other Operating Revenues** – Other operating revenue comes from various fees such as inmate phones, work release, weekender, inmate dollar-a-day fees, medical co-payments and other miscellaneous revenues.



ENTERPRISE FUND EXPENSES

- **Administration** – This division’s expenses include salaries and fringe benefits for administrative personnel, professional fees for polygraph examiner, attorney, auditors, purchase of services with fiscal agent, general office expenses and debt service.
- **Food Service** – This division’s expenses include salaries and fringe benefits for food service personnel, purchase of food products, supplies and food service equipment.
- **Information Technology** – This division’s expenses include salaries and fringe benefits for IT personnel, telecommunications, IT service contracts, computers, printers, software, radios, electronic security system equipment as well as IT system upgrades.
- **Maintenance** – This division’s expenses include salaries and fringe benefits for maintenance personnel, maintenance service contracts, facility & grounds repair & maintenance, utilities, janitorial supplies, and building & equipment upgrades.
- **Medical** – This division’s expenses include salaries and fringe benefits for medical personnel, professional services for doctor, dentist, inmate health insurance, pharmaceutical prescriptions, medical supplies and equipment.
- **Operations & Support** – This division’s expenses include salaries and fringe benefits for the following area personnel; Classification & Records, Inmate Programs, Intakes & Releases, Standards & Accreditations, Training, Transportation, Work Force/Work Release, and Visitation. Each of these areas provide for service contracts, supplies, employee uniforms, criminal justice training system and vehicle maintenance & fuel.
- **Security** – This division’s expenses include salaries and fringe benefits for security shift personnel. Other items include general security forms, office supplies, police/tactical supplies, inmate uniforms, inmate kits, instructional security training supplies and security vehicles.

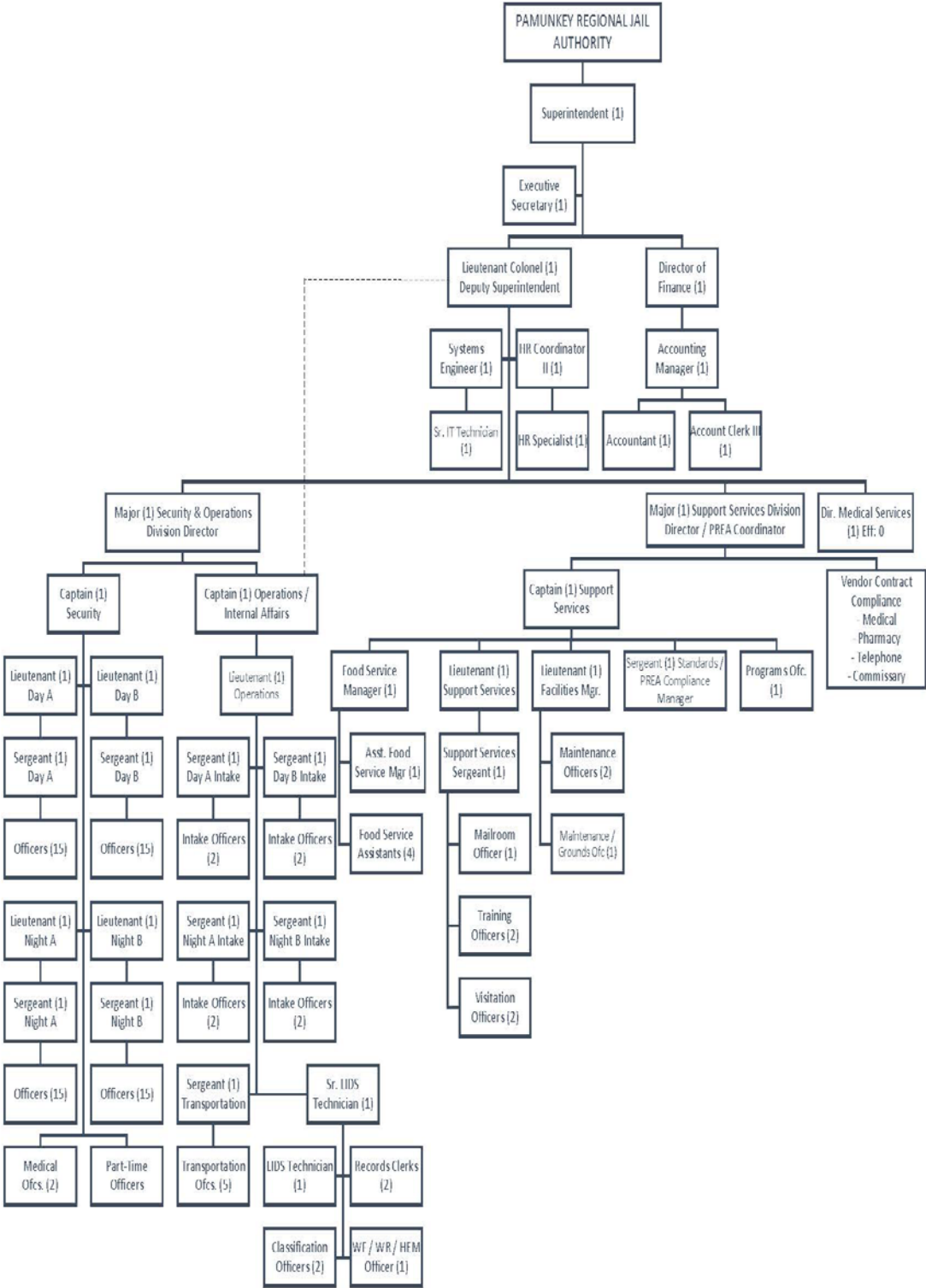


**ADOPTED BUDGET
FY 2020**

FUND DESCRIPTION & STRUCTURE

| | Actual FY18 | Projected FY19 | Budget FY 19 | Budget FY 20 | % Change FY20 vs FY19 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| OPERATING REVENUES: | | | | | |
| LIDS REIMBURSEMENT | \$725,310 | \$563,920 | \$800,000 | \$638,850 | -20.1% |
| COMP. BOARD REIMBURSEMENT | \$4,115,127 | \$4,098,139 | \$4,108,547 | \$4,216,000 | 2.6% |
| DEBT SERVICE RESERVE INTEREST | \$58,835 | \$0 | \$0 | \$0 | 0.0% |
| GENERAL INTEREST ON ACCOUNTS | \$19,559 | \$142,440 | \$20,000 | \$20,000 | 0.0% |
| INMATE PHONE SYSTEM | \$394,286 | \$394,286 | \$394,286 | \$414,286 | 5.1% |
| WORK RELEASE | \$19,253 | \$21,669 | \$20,000 | \$20,000 | 0.0% |
| WEEKENDER FEE | \$27,253 | \$33,682 | \$40,000 | \$35,000 | -12.5% |
| FEDERAL BED RENTALS (15) | \$266,256 | \$640,103 | \$262,800 | \$547,500 | 108.3% |
| FEDERAL GRANTS | \$1,931 | 5,320 | - | - | 0.0% |
| MISC BED RENTALS | \$66,836 | 7,581 | - | - | 0.0% |
| MISC REVENUE | \$185,458 | \$203,035 | \$195,000 | \$220,000 | 12.8% |
| ELECTRONIC MONITORING (5) | \$5,100 | \$0 | - | - | 0.0% |
| RESERVE FUND | - | \$0 | \$600,000 | \$600,000 | 0.0% |
| OPERATIONAL PER DIEM | \$6,265,049 | \$6,893,056 | \$7,123,568 | \$7,423,962 | 4.2% |
| TOTAL OPERATING REVENUES | \$12,150,254 | \$13,003,232 | \$13,564,201 | \$14,135,598 | 4.2% |
| DEBT SERVICE PER DIEM | \$1,689,966 | \$0 | - | - | 0.0% |
| RESTRICTED - DEBT SERVICE RESERVE | - | - | \$1,690,000 | - | -100.0% |
| TOTAL REVENUES | \$13,840,221 | \$13,003,232 | \$15,254,201 | \$14,135,598 | -7.3% |
| OPERATING EXPENSES: | W/ 2% MERIT | W/ 2% MERIT | W/ 2% MERIT | W/ 3% MERIT | |
| WAGES AND BENEFITS | \$8,283,327 | \$8,194,860 | \$8,905,398 | \$9,537,296 | 7.1% |
| OPERATIONAL COST | \$1,336,475 | \$1,387,239 | \$1,517,648 | \$1,516,716 | -0.1% |
| MEDICAL COST | \$2,030,683 | \$2,065,713 | \$2,239,416 | \$2,444,347 | 9.2% |
| FOOD COST | \$433,526 | \$381,032 | \$440,000 | \$405,000 | -8.0% |
| TOTAL OPERATING EXPENSE | \$12,084,011 | \$12,028,844 | \$13,102,462 | \$13,903,359 | 6.1% |
| CAPITAL COST | \$520,750 | \$312,668 | \$304,500 | \$75,000 | -75.4% |
| DEBT SERVICE - CONSTRUCTION | \$1,689,966 | \$1,690,000 | \$1,690,000 | - | -100.0% |
| DEBT SERVICE - ENERGY AUDIT | \$156,896 | \$156,964 | \$157,239 | \$157,239 | 0.0% |
| TOTAL EXPENSES | \$14,451,623 | \$14,188,476 | \$15,254,201 | \$14,135,598 | -7.3% |
| TOTAL NUMBER OF LOCAL INMATES | | 371 | 420 | 390 | -7.1% |
| PER DIEM RATES: | | | | | |
| PER DIEM DEBT SERVICE | \$11.16 | \$0.00 | \$0.00 | \$0.00 | 0.0% |
| OPERATIONS PER DIEM | \$42.39 | \$46.47 | \$46.47 | \$52.15 | 12.2% |
| TOTAL PER DIEM | \$53.55 | \$46.47 | \$46.47 | \$52.15 | 12.2% |
| JURISDICTIONAL REQUIREMENTS | | | | | |
| CAROLINE COUNTY | \$1,907,916 | \$1,564,336 | \$1,780,892 | \$1,808,401 | 1.5% |
| HANOVER COUNTY | \$6,047,099 | \$5,328,720 | \$5,342,676 | \$5,615,561 | 5.1% |
| AVERAGE DAILY OCCUPANCY | | | | | |
| CAROLINE COUNTY | 97 | 84 | 105 | 95 | -9.5% |
| HANOVER COUNTY | 308 | 287 | 315 | 295 | -6.3% |
| TOTAL LOCAL INMATE POPULATIONS | 405 | 371 | 420 | 390 | -7.1% |

Pamunkey Regional Jail
Organizational Structure 1/16/2019 (A)



BASIS OF ACCOUNTING

The Jail's accounting records are maintained on an accrual basis for the Enterprise Fund. Under the accrual basis of accounting, revenues are recognized when earned and expenditures are recorded when a liability is incurred. Debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

FUND ACCOUNTING

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. Fund accounting segregates an entity's assets, liabilities, and net position into separate accounting entities based on legal restrictions or special regulations. Pamunkey Regional Jail uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and as a mechanism to help ensure resources are spent for their intended purpose. The two categories of governmental funds for the Jail are proprietary and fiduciary funds.

PROPRIETARY FUND TYPE

Proprietary Funds are used to account for a government's business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees. The Jail's proprietary fund type is:

Enterprise Funds - Enterprise Funds are used to provide services that are financed and operated similarly to those of a private business enterprise. The enterprise fund serves as the Jail's primary operating fund. The major forms of revenue for the fund include state revenues, locality revenues and other operating revenues. The major expenditures include personnel, debt service, medical services, food services and other operating expenditures.

FIDUCIARY FUND TYPE

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The resources in the fiduciary funds are held in trust or agency capacity for others and are not available to support the Jail's operations. The Jail maintains two fiduciary funds.

Inmate Trust Fund - Accounts for individual inmate account balances. Funds are deposited in the name of the inmate and used to pay for inmate's commissary and phone time, as well as Jail fees such as daily housing fees, medical co-payments, etc. Any balance remaining on an inmate's account is paid to them upon completion of their jail sentence.

Inmate Welfare Fund – Accounts for commissions earned on inmate commissary orders. These funds may only be used to benefit the inmates. The Superintendent must approve all purchases from the Inmate Welfare Fund.

Funds are appropriated for the Proprietary Funds in FY2020. The Fiduciary Funds are not subject to appropriation.

JAIL DIVISIONS

The following listings categorize the Jail's Divisions and their respective areas of responsibility.

DIVISIONS

ADMINISTRATION

- Administrative Management
- Accounting
- Human Resources

FOOD SERVICE

INFORMATION TECHNOLOGY

MAINTENANCE

MEDICAL

OPERATIONS/SUPPORT

- Inmate Programs
- Standards & Accreditations
- Classification & Records
- Work Force/ Work Release & Home Electronic Monitoring
- Training
- Visitation
- Commissary

SECURITY

- Intakes & Releases
- Transportation

BASIS OF BUDGETING

The Jail's budget follows the same basis of accounting used in preparing the Jail's Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with generally accepted accounting principles (GAAP) and adheres to Government Accounting Board Standards (GASB). Several exceptions should be noted. The budget document does not include the following funds listed as Fiduciary Funds: the Inmate Trust Fund and Inmate Welfare Fund. In addition, the budget for the Jail's proprietary fund is adopted in accordance with GAAP with the exception that the budget recognizes the flow of funds (i.e. payment of debt principal is budgeted). Expenses related to compensated absences, net pension liabilities, net pension assets, depreciation, bond amortization discount/premium and arbitrage are not included in the budget.

BUDGET PROCESS

The budget process begins in early August of each year with a meeting with all Division heads. Each Division head is provided a budget packet/template for their division which includes detailed info from the prior years. Division heads prepare their respective budgets with supporting documentation and justifications to the Director of Finance by early September.

When all division budget requests are received, meetings are conducted between the Superintendent, Deputy Superintendent, Director of Finance and the respective Division heads if deemed necessary. Each line item is reviewed in detail along with the supporting documentation and justification to determine the validity and importance of the request. The Division head may be asked to further clarify their request if it is a new or large request. After reviewing line items, cuts or adjustments may be made during the discussion with the Division head or later during the final discussions with the Superintendent, Deputy Superintendent and Director of Finance.

After the final review by the Superintendent, the proposed budget document is prepared by the Director of Finance. The Superintendent, Deputy Superintendent and Director of Finance setup budget meetings with the Jail Board members individually to get their input, comments or any suggested changes.

Once the changes are made, the budget is then presented at the October Board meeting to the entire board. The board will then communicate with the Director of Finance any other changes that may deem necessary before the next board meeting which will take place in November or December.

At the next board meeting the Jail Board will adopt an annual budget before January 1st per the Jail's service agreement. The Jail will continue to monitor any potential issues that could result in needing to amend the budget such as the progress of the Virginia General Assembly in approving the State's budget. Once the State budget is approved then the Jail will amend the Jail's originally adopted budget if necessary to be approved by the Jail Board at one of its next board meetings before July 1st of the next fiscal year.

BUDGET CALENDAR

AUGUST 1 – Budget packets/templates are provided to Division Heads to begin the process of requesting budgetary items

SEPTEMBER 2 – Division budget requests along with supporting documentation and justifications are due to Director of Finance.

SEPTEMBER 15 – Initial Budget review by the Superintendent, Deputy Superintendent, Director of Finance and Division Heads.

OCTOBER 1 – Complete budget review and finalize proposed budget to be discussed with Jail Board members.

OCTOBER 10 – Meet with Jail Board members individually to review the proposed budget and get feedback or input on any requested changes before the Jail Board meeting.

OCTOBER 18 – Present proposed budget at Jail Board meeting

DECEMBER 20 – Adopt budget at Jail Board meeting

FEBRUARY/MARCH/APRIL – Review and monitor the State of Virginia's Adopted budget to see if the Jail's originally adopted budget may need to be amended at the May Jail Board meeting

MAY – If necessary, amend and adopt a revised Jail budget at the Jail Board meeting before July 1st of new fiscal year. The FY2020 Budget was amended and adopted at the May 16, 2019 Jail Board meeting.

FINANCIAL POLICIES

ADOPTION AND APPLICATION OF POLICIES

The Jail Authority has established and adopted financial policies. These policies have been approved by the Jail Superintendent and Jail Authority Board to comply with Jail funds. These policies set forth consistent guidelines for fiscal planning, performance and support the Jail's commitment to sound financial management and stability. In accordance, Hanover County Government serves as the Jail's fiscal agent and therefore, the Jail adheres to all relevant Hanover County financial policies as follows.

PURPOSE OF POLICIES

- A. Accounting – This policy addresses the accounting methods and other related requirements to be used by all covered funds.
- B. Audit – This policy provides guidance on the selection of an independent accounting firm to provide opinions and/or reports on the Jail's financial statements, internal control over financial reporting and compliance with federal and state laws, regulations, contracts and grants.
- C. Budget – This policy lists procedures and requirements of the budget formulation process, including adoption of the Annual budget and Five-Year Capital Plan. It also describes procedures and requirements of the budget management process.
- D. Debt – This policy establishes debt issuance and post-issuance guidelines.
- E. Deposit and Investment – This policy lays out permitted investments per the Hanover County Treasurer.
- F. Fund Balance Policy – This policy establishes guidelines for the appropriate fund balance and net position levels needed to maintain positive financial position.
- G. Purchasing – This policy helps the Jail in obtaining quality goods and services at reasonable cost, in conducting all procurement in a fair and impartial manner with avoidance of any impropriety or appearance of impropriety. The policy provides access to the Jail's public business for all qualified vendors, and promotes efficient procurement practices. The statutes governing these practices are contained in the Virginia Public Procurement Act (VPPA).
- H. Revenue – This policy puts forth measures to maintain control over all revenues, to ensure strong fiscal management. This includes revenue budgeting and forecasting, reconciliations, accounts receivable, grant award compliance, regulations and cooperative agreements and general oversight over the various revenues the Jail collects.

- I. Travel and Business Expense – This policy establishes authority for payment and reimbursement of certain travel and business expenses incurred for Jail purposes by officials, employees and volunteers. Jail business per this policy consists of conferences, seminars, workshops, hearings, educational programs, conventions and meetings and other activities which are directly related to or associated with the business of the Jail, and which provide a substantial benefit to the Jail.

INTERNAL CONTROLS

All aspects of accounting and financial reports shall be subject to proper controls with standard controls documented and followed by all Jail divisions.

ETHICS

All Jail/Hanover County Finance Department staff and all Jail/County employees engaged in financial and contractual activities and reporting should be generally familiar with the applicable provisions of the Government Finance Officers Association Code of Professional Ethics and the Jail/County Ethics Policy.

- a) Hanover County Purchasing staff and all Jail employees having official responsibility for a procurement transaction are subject to and should be generally familiar with the provisions of the VPPA relative to Ethics in Public Contracting, Article 6 (Code of Virginia, section 2.2-4367 et seq.). As used here, "Official Responsibility" means administrative or operating authority, whether intermediate or final, to initiate, approve, disapprove or otherwise affect a procurement transaction, or any claim resulting there from.
- b) No official or employee shall have a personal interest in a transaction or contract if such interest is prohibited by the *State and Local Government Conflict of Interests Act (Code of Virginia, section 2.2-3100 et seq.)*. The Hanover County Administrator shall endeavor to provide appropriate information regarding these prohibitions to employees and affected volunteers.

ACCOUNTING POLICY

1) Financial Statements

- a) All activities for which generally accepted accounting principles (GAAP) consider the Jail to be financially accountable are incorporated into the audited financial statements.
- b) The year-end financial statements shall be formulated based upon GAAP and the Comprehensive Annual Financial Report (CAFR) will be prepared at the conclusion of the Jail audit to meet Government Finance Officer Association (GFOA) guidelines.
- c) Interim and year-end financial reports shall be presented to the Jail Authority Board each fiscal year.

2) Fund Accounting

- a) Accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity.
- b) Appropriate accruals of revenues and expenditures will be in accordance with GAAP.
- c) Purchase orders, contracts, and other commitments for expenditure of moneys are recorded for budget purposes as encumbrances in order to reserve that portion of the appropriation.

3) Capital Assets

- a) Tangible capital assets shall be recorded when the unit cost is greater than \$5,000, the useful life exceeds five years, and the expenditure meets the GAAP definition of land, building, improvements to building, infrastructure, equipment or other relevant tangible fixed asset class. Intangible assets over \$25,000 in value acquired in fiscal year 2010 and future years shall be capitalized when they meet the GAAP definition of a capitalizable intangible asset.

4) Donation Acceptance

- a) The Jail Superintendent may authorized acceptance of personal property, monetary, and in kind donations with an estimated value up to \$50,000.
- b) The Jail Authority Board authorization is required for acceptance of these donations with an estimated value greater than \$50,000.

5) Authorization of Disbursements and Transfers

- a) All checks, bank transfers, and disbursements to a non-Jail account generated by the Jail or its fiscal agent, Hanover County, will contain dual signatures with one signature representing an authorized signature of the Jail or Hanover County and the other signature representing an authorized signature of the Hanover County Treasurer's Office.
- b) Manual checks with dual signatures will be issued only in circumstances that are deemed appropriate by the Jail's fiscal agent, Hanover County.
- c) All disbursements of funds will have proper supporting documentation, approval of a Jail authorized signer, and be filed in a manner to provide the proper audit trail to such disbursement.

AUDIT POLICY

1) External Auditors

- a) External auditors will be selected to perform annual audits in conjunction with Hanover County Government through a request for proposal (RFP) process every five years, unless otherwise approved by the Hanover County Finance Committee.
- b) Recommendation of the selection committee is reviewed by the Hanover County Finance Committee for concurrence prior to the Hanover County Board of Supervisors approval.
- c) External auditors will review the Jail's Comprehensive Annual Financial Report (CAFR) for submission to the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
- d) External auditors are responsible for the issuance of any and all required opinions, internal control and compliance reports and management letters in connection with the audit of the financial statements.

BUDGET POLICY

1) Budget Calendar

- a) The proposed operating budget and 5 year Capital Projects budget will be presented at the October Jail Authority Board meeting.
- b) The budget shall be adopted by January 1st per the Jail's service agreement.
- c) Jail Authority Budget board meeting dates will be established as part of the Jail Authority's meeting schedule.
- d) The budget shall be amended if necessary due to changes in the State's budget by the May Jail Authority Board meeting.

2) Budget Guidelines

- a) The overall objective of the budget is to provide a balanced financial plan that adheres to the Jail's mission statement, long-term strategic plans and/or current initiatives. A balanced budget is a budget with total expenditures equal to total revenues, including use of fund balance.
- b) Initiatives that are presented to the Jail Authority Board should ensure compliance and adherence with the mission statement.
- c) Annual recurring budget guidelines shall be focused in certain areas, with additional guidelines or objectives formulated by the Jail Superintendent in preparing the proposed budget.

- d) Sound financial management practices shall be used in preparing and adopting the budget. They include maximizing opportunities for additional revenues as well as diversification of Jail revenue streams. Prepare and adopt annual and Five-Year Capital budgets to describe funding sources and anticipated expenditures for operating and capital needs. Provide recommendations to include recurring revenue to meet recurring expenditures. Ensure adequate reserves, limits on the Jail's debt burden and maintain and improve the Jail's bond ratings.
- e) Provide adequate employee compensation including consideration of pay for performance increases, salary benchmark adjustments, if applicable, and a comprehensive benefits plan. Also, ensure that compensation and benefits provided will be market sensitive and enable the Jail to attract and retain outstanding employees.

3) Five-Year Capital Project and Long-term Financial Plan

- a) The Capital Projects program is a plan for capital and capital-related expenditures and a means of planning for funding the following throughout the Five-Year plan.
- b) Facilities, equipment, and vehicles with a unit cost greater than \$5,000
- c) The plan identifies funding of the capital expenditures whereas through use of fund balance, operations or another revenue stream.
- d) Compliance with debt and fund balance policies shall be maintained throughout the plan.

4) Budget Adoption

- a) The initial adoption of the Jail's annual budget must be approved by January 1st per the Jail's service agreement. If an amendment is required it must take place at the May Jail Authority Board meeting.
- b) All related changes and other budgetary issues requiring Jail Authority Board approval will be presented the Jail Authority Board for consideration with the proposed budget adoption.

5) Budget Amendment

- a) The transfer of revenues and expenditures authority levels are based on the dollar amount being transferred from general ledger account to another.
- b) Transfers up to \$75,000 per month in total may be approved by the Jail Superintendent.
- c) Transfers above \$75,000 per month in total must be approved by the Jail Authority Board.
- d) All transfers that increase the Jail's total appropriated budget require approval of the Jail Authority Board.

DEBT POLICY

1) Issuance Guidelines

- a) The Jail will not use short-term borrowing to finance operating needs.
- b) The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
- c) Debt shall be in compliance with all debt covenants all debt coverage ratios will meet or exceed minimum legally required thresholds.
- d) The following issuances of debt require approval and appropriation of the proceeds by the Jail Authority Board: Bond and revenue anticipation notes; General obligation bonds; Revenue bonds and subject-to-appropriation debt; Capital acquisition leases and notes; Refundings and refinancings, excluding propriety fund debt that does not require appropriation of debt proceeds; and Moral obligation debt.
- e) In order to seek timely access to market conditions, proposals for refunding and refinancings can be solicited with the Jail Superintendent's authorization noting that Jail Authority Board approval is still needed for any issuance of debt.

2) Post-Issuance Compliance

- a) The Jail Superintendent or his designee will oversee post-issuance activities to ensure compliance with federal guidelines and other legal and regulatory requirements.
- b) Post-issuance compliance include tracking the proceeds of debt issuance are spent on qualified tax-exempt debt purposes.
- c) Maintain detailed records of all expenditures and investments related to debt funds.
- d) Ensure projects financed are used in the manner consistent with legal requirements.
- e) Timely reporting of necessary disclosure information and other required filings.
- f) Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner.
- g) The Jail Superintendent or his designee may consult with bond counsel or other financial advisors or professionals they deem appropriate to meet the requirements of the Debt policy.

DEPOSIT AND INVESTMENT POLICY

1) Deposit and Investment Objectives

- a) This policy applies to the investment activities of the Jail's fiscal agent, Hanover County Government, except for investments for the Retiree Medical Benefits Trust.

- b) All investable balances shall 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 under circumstances prevailing at the time.
- c) The safeguarding of principle shall be foremost objective of the investment program by mitigating credit risk and interest rate risk with all other objectives subordinated to the attainment of this objective.
- d) 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.
- e) The investment portfolio shall be managed with the objective of obtaining no worse than a fair value rate of return over the course of budgetary and economic cycles, taking into account the above objectives and the cash flows of the Jail.

2) Allowable Investments

- a) All investments shall be in compliance at all times with provisions of the Code of Virginia and the Hanover County Treasurer's Detailed Deposit and Investment Policy.

3) Prohibited Securities

- a) The following securities shall be expressly prohibited, unless specifically approved in writing by the Hanover County Treasurer:
 - i. Derivative products that include any of following characteristics: high price volatility, illiquid markets, products that are not market tested, highly leveraged products, products requiring a high degree of sophistication to manage, and products that are difficult to value.
 - ii. Reverse repurchase agreements (repos).

4) Fiscal Agent Internal Controls

- a) The Jail's fiscal agent, Hanover County Government and Hanover County Treasurer, shall maintain a system of internal controls which shall be documented and reviewed with internal and independent auditors and meet the requirements of the Government Accounting Standards and other applicable regulators.
- b) These controls shall be designed to provide reasonable assurance of loss prevention due to fraud, error, representation, unanticipated market changes or imprudent actions.
- c) There shall be separation of transaction authority from accounting and record keeping with all transaction activity properly documented in the Hanover County Treasurer's cash receipts system and bank reconciliations to the general ledger performed monthly.
- d) Hanover County officials involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

- e) Hanover County Treasurer annually updates the Hanover County of Supervisors and at least quarterly updates Hanover County Administration on securities held, maturities, investment returns, unrealized gains (losses), comparisons to established benchmarks, market conditions and prevailing investment philosophy.
- f) Bank transfers that require dual authorizations representing the Jail and the Hanover County Treasurer shall be in compliance with the Accounting policy for all transfers that move Jail funds from a Jail account to a non-Jail account (e.g., debt service payments).
- g) In addition, the Hanover County Treasurer's office will have dual processing procedures requiring two people to conduct transfers with Jail bank accounts.
- h) All financial institutions used by the Jail will have written instructions requiring Jail authorizations for wire transfers, restrictions on accounts funds can be wired and other procedures that will mitigate unauthorized movement of funds (e.g., call-back to independent person, written confirmations, etc.).

FUND BALANCE POLICY

1) Objective

- a) Fund balance reflects the net financial resources of a fund, i.e., the difference between assets and liabilities.
- b) Financial statement presentation of fund balances and net position shall comply with Governmental Accounting Standards Board (GASB) standards.
- c) Proprietary funds do not reflect fund balance accounting, but instead report net positions, in accordance with GASB standards.

2) Restricted Net Position

- a) Represents fund balance amounts that can be spent only for specific purposes imposed by legislation, service agreements, bond covenants (Operating reserve, debt service reserve).

3) Unrestricted Net Position

- a) Represents fund balance amounts that can be designated for any particular purpose.
- b) It is the Jail's goal to have positive unrestricted net position in its statement of net position, which reflects economic well-being.
- c) It is also the Jail's goal for Unrestricted fund balance to be at least equal to 10% of total budgeted operating revenues at fiscal year-end. In the event of a shortfall, the Jail Superintendent shall approve a plan to achieve the minimum within 12 months.

PURCHASING POLICY

1) Administration of Procurement Functions

- a) Fiscal agent - This policy is in accordance with the purchasing activities of the Jail's fiscal agent, Hanover County Government and its Purchasing division.
- b) Purpose and Applicability – Rules governing contract awards shall be made clear in advance of the competition, specifications shall reflect the procurement needs of the Jail/County rather than being drawn to favor a particular vendor, and the Jail/County and the vendor shall freely exchange information concerning what is sought to be procure and what is offered. In addition, surplus property is to be disposed of on a competitive basis whenever practicable.
- c) General authority – The Jail/County reserves the right to accept, reject or cancel any or all solicitations or parts thereof, to waive informalities, and to reissue solicitations. The Jail/County reserves the right to award the contract as it deems will best serve its interests. It further reserves the right to award the contract on a lump sum basis, individual item basis, or such combination as shall best serve the interests of the Jail/County. This may include multiple awards if provided for in the solicitation.
- d) Specific authority – Procurement authority for functions governed by the Virginia Public Procurement Act shall be delegated to the Jail's fiscal agent, Hanover County Administrator, pursuant to *Code of Virginia, section 2.2-4302*. The Hanover County Administrator may delegate authority for those functions to other officials or employees.
- e) Award of Term Contracts – For purposes of this policy, the authorization required for award term contracts shall be determined by the estimated value of the initial term plus all available renewals.
- f) Negotiation with Lowest Bidder in certain instances – Unless all bids are cancelled or rejected, the Jail/County reserves the right granted by Section 2.2-4318 of the Code of Virginia to negotiate with the lowest responsive, responsible Bidder to obtain a contract price within the funds available to the Jail/County whenever such low bid exceeds the Jail/County's available funds. For the purpose of determining when such negotiations may take place, the term "available funds" shall mean those funds which were budgeted by the Jail/County for this contract prior to the issuance of the written Invitation for Bids. Negotiations with the low bidder may include both modifications of the bid price and the Scope of Work/Specifications to be performed. The County shall initiate such negotiations by written notice to the lowest responsive, responsible bidder that its bid exceeds the available funds and that the Jail/County wishes to negotiate a lower contract price. The times, places, and manner of negotiating shall be agreed to by the Jail/County and the lowest responsive, responsible bidder.

2) Nondiscrimination

- a) The Jail/County does not discriminate in the solicitation or award of contracts because of race, religion, color, sex, national origin, age, disability, status as a service disable veteran, or any other basis prohibited by state law relating to discrimination in employment (*Code of Virginia, section 2.2-4.310A*). The Jail/County will prominently display a nondiscrimination statement in all invitations to bid, request for proposals,

contracts, and purchase orders indicating that the Jail/County does not discriminate against faith-based organizations (*Code of Virginia, section 2.2-4343.1D*).

- b) Competitive solicitations, or notices of the issuance thereof, shall be sent to small businesses and businesses owned by women, minorities, and service disabled veterans (*Code of Virginia, section 2.2-4310B*).

REVENUE POLICY

1) Diversification of Revenues

- a) Diversification of revenues is a primary goal of the Jail.
- b) The Jail does not have a profit motive when setting fee rates. Fee rates are based on the Jail's cost of services.

2) Establishment and Modification of Fees

- a) Fees will be calculated based on appropriate cost of service delivery.
- b) Fees will be reviewed and updated on an annual basis if applicable.

TRAVEL AND BUSINESS POLICY

1) Allowable Expenses

- a) Expenses incurred for Jail purposes for travel and business by employees, officials or volunteers may be paid or reimbursed in accordance with requirements established by the Internal Revenue Service (IRS) for an accountable plan in which those amounts are not subject to income taxation, and in compliance with this policy and related regulations approved by the Jail's fiscal agent, Hanover County Government.
- b) Meals and incidental per diem expense for travel shall not exceed the federal per diem rate established for the destination locality by the IRS. The mileage reimbursement rate shall equal that established by the IRS.
- c) Allowable expenses for lodging, public transportation and business expenses shall be the actual costs provided they are reasonable.
- d) This policy shall be administered so as to provide for the most cost effective travel and business activity for the benefit of the Jail. Expenses may be paid or reimbursed only when they are reasonable and necessary for the conduct of Jail business, within amounts appropriated by the Jail Authority Board, properly documented and approved by the appropriate authority.
- e) The Jail's fiscal agent, Hanover County Administrator, shall interpret and administer this policy and shall prescribe regulations implementing this policy and describing additional detail requirements.

2) Jail/County Procurement Cards and Other Methods of Payment

- a) Expenses paid by use of Jail/County procurement cards and other methods shall be subject to the same limits and standards of documentation as reimbursed expenses.

FINANCIAL SCHEDULE/ FUND BALANCE

| OPERATING REVENUES: | Actual FY18 | Projected FY 19 | Budget FY 19 | Budget FY 20 |
|------------------------------------|---------------------|------------------------|---------------------|---------------------|
| LIDS REIMBURSEMENT | \$725,310 | \$563,920 | \$800,000 | \$638,850 |
| COMP. BOARD REIMBURSEMENT | \$4,115,127 | \$4,098,139 | \$4,108,547 | \$4,216,000 |
| DEBT SERVICE RESERVE INTEREST | \$58,835 | - | - | - |
| GENERAL INTEREST ON ACCOUNTS | \$19,559 | \$142,440 | \$20,000 | \$20,000 |
| INMATE PHONE SYSTEM | \$394,286 | \$394,286 | \$394,286 | \$414,286 |
| WORK RELEASE | \$19,253 | \$21,669 | \$20,000 | \$20,000 |
| WEEKENDER FEE | \$27,253 | \$33,682 | \$40,000 | \$35,000 |
| FEDERAL BED RENTALS (15) | \$266,256 | \$640,103 | \$262,800 | \$547,500 |
| FEDERAL GRANTS | \$1,931 | 5,320 | - | - |
| MISC BED RENTALS | \$66,836 | 7,581 | - | - |
| MISC REVENUE | \$185,458 | \$203,035 | \$195,000 | \$220,000 |
| ELECTRONIC MONITORING (5) | \$5,100 | - | - | - |
| RESERVE FUND | - | - | \$600,000 | \$600,000 |
| OPERATIONAL PER DIEM | \$6,265,049 | \$6,893,056 | \$7,123,568 | \$7,423,962 |
| TOTAL OPERATING REVENUES | \$12,150,254 | \$13,003,232 | \$13,564,201 | \$14,135,598 |
| DEBT SERVICE PER DIEM | \$1,689,966 | \$0 | \$0 | \$0 |
| RESTRICTED - DEBT SERVICE RESERVE | \$0 | \$0 | \$1,690,000 | \$0 |
| TOTAL REVENUES | \$13,840,221 | \$13,003,232 | \$15,254,201 | \$14,135,598 |
| OPERATING EXPENSES: | W/ 2% MERIT | W/ 2% MERIT | W/ 2% MERIT | W/ 3% MERIT |
| WAGES AND BENEFITS | \$8,283,327 | \$8,194,860 | \$8,905,398 | \$9,537,296 |
| OPERATIONAL COST | \$1,336,475 | \$1,387,249 | \$1,517,648 | \$1,516,716 |
| MEDICAL COST | \$2,030,683 | \$2,065,713 | \$2,239,416 | \$2,444,347 |
| FOOD COST | \$433,526 | \$381,022 | \$440,000 | \$405,000 |
| TOTAL OPERATING EXPENSE | \$12,084,011 | \$12,028,844 | \$13,102,462 | \$13,903,359 |
| CAPITAL COST | \$520,750 | \$312,668 | \$304,500 | \$75,000 |
| DEBT SERVICE - CONSTRUCTION | \$1,689,966 | \$1,690,000 | \$1,690,000 | \$0 |
| DEBT SERVICE - ENERGY AUDIT | 156,896 | \$156,964 | \$157,239 | \$157,239 |
| TOTAL EXPENSES | \$14,451,623 | \$14,188,476 | \$15,254,201 | \$14,135,598 |
| SURPLUS (DEFICIT) | (\$611,402) | (\$1,185,244) | - | - |
| NET CHANGE IN FUND BALANCES | (\$611,402) | (\$1,185,244) | - | - |
| FUND BALANCE, BEG. OF YEAR | \$14,071,158 | \$13,459,757 | \$12,274,513 | \$12,274,513 |
| FUND BALANCE, END OF YEAR | \$13,459,757 | \$12,274,513 | \$12,274,513 | \$12,274,513 |
| % CHANGE | -4.35% | -8.81% | | |

CHANGES IN ENDING FUND BALANCE

Fund Balance is the difference between assets and liabilities of a governmental fund.

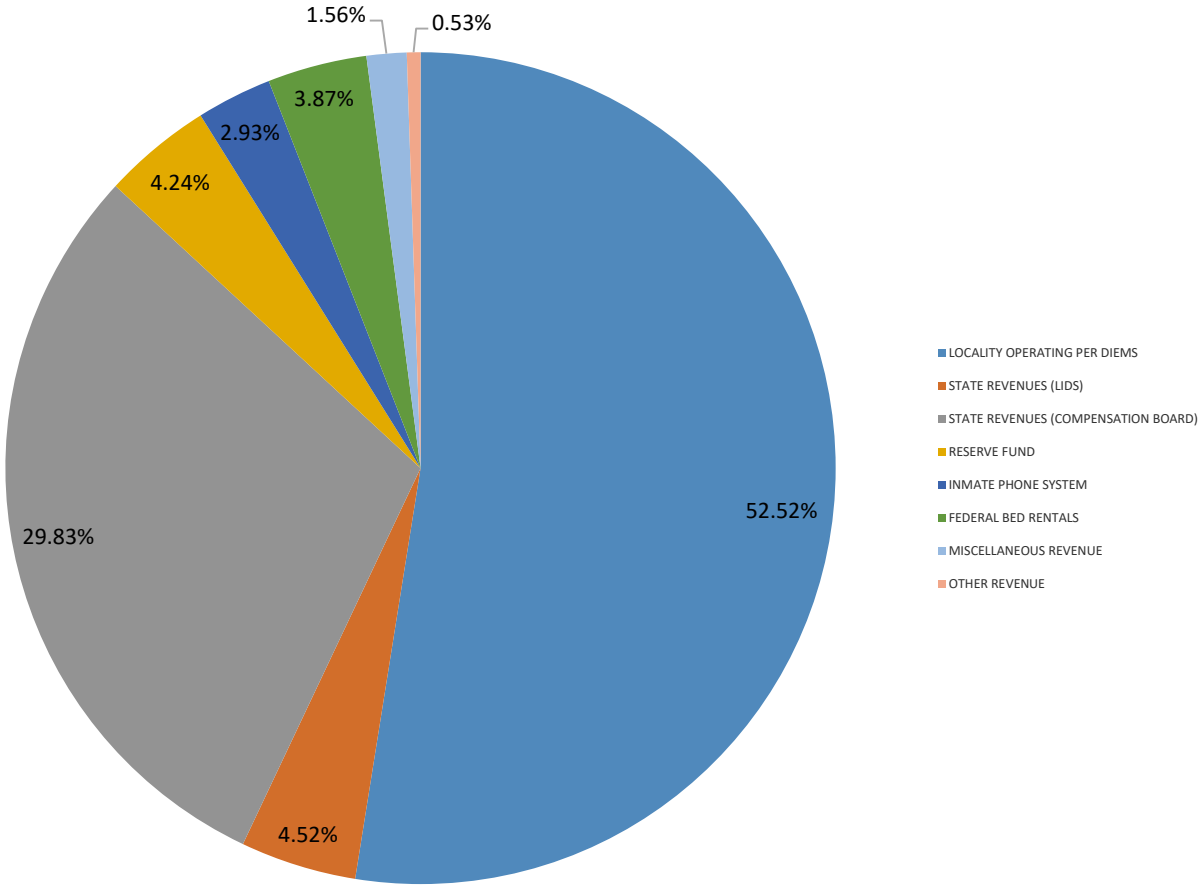
There are no changes in Fund Balance that are greater than 10% from the prior year.

| Description | 2019 Projected Actual Ending Fund | 2020 Budgeted Actual Ending Fund | Change In Fund Balance | % Change |
|--------------------|--|---|---------------------------------------|---------------------|
| Enterprise Fund | 12,274,513 | 12,274,513 | 0 | 0.00% |
| Total Fund Balance | <u>12,274,513</u> | <u>12,274,513</u> | 0 | 0.00% |

REVENUES

| | FY2018 | % OF | FY2019 | % OF | FY2019 | % OF | FY2020 | % OF |
|-------------------------------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|
| | ACTUAL | TOTAL | PROJECTED | TOTAL | BUDGET | TOTAL | BUDGET | TOTAL |
| | | REVENUES | | REVENUES | | REVENUES | | REVENUES |
| STATE REVENUES (LIDS) | 725,310 | 5.24% | 563,920 | 4.34% | 800,000 | 5.24% | 638,850 | 4.52% |
| STATE REVENUES (COMPENSATION BOARD) | 4,115,127 | 29.73% | 4,098,139 | 31.52% | 4,108,547 | 26.93% | 4,216,000 | 29.83% |
| INTEREST INCOME | 78,394 | 0.57% | 142,440 | 1.10% | 20,000 | 0.13% | 20,000 | 0.14% |
| INMATE PHONE SYSTEM | 394,286 | 2.85% | 394,286 | 3.03% | 394,286 | 2.58% | 414,286 | 2.93% |
| WORK RELEASE | 19,253 | 0.14% | 21,669 | 0.17% | 20,000 | 0.13% | 20,000 | 0.14% |
| WEEKENDER FEES | 27,253 | 0.20% | 33,682 | 0.26% | 40,000 | 0.26% | 35,000 | 0.25% |
| FEDERAL BED RENTALS | 266,256 | 1.92% | 640,103 | 4.92% | 262,800 | 1.72% | 547,500 | 3.87% |
| FEDERAL GRANTS | 1,931 | 0.01% | 5,320 | 0.04% | - | 0.00% | - | 0.00% |
| MISCELLANEOUS BED RENTALS | 66,836 | 0.48% | 7,581 | 0.06% | - | 0.00% | - | 0.00% |
| MISCELLANEOUS REVENUE | 185,458 | 1.34% | 203,035 | 1.56% | 195,000 | 1.28% | 220,000 | 1.56% |
| ELECTRONIC MONITORING | 5,100 | 0.04% | - | 0.00% | - | 0.00% | - | 0.00% |
| RESERVE FUND | - | 0.00% | - | 0.00% | 600,000 | 3.93% | 600,000 | 4.24% |
| RESTRICTED-DEBT SERVICE RESERVE | - | 0.00% | - | 0.00% | 1,690,000 | 11.08% | - | 0.00% |
| LOCALITY OPERATING PER DIEMS | 6,265,049 | 45.27% | 6,893,056 | 53.01% | 7,123,568 | 46.70% | 7,423,962 | 52.52% |
| LOCALITY DEBT SERVICE PER DIEMS | 1,689,966 | 12.21% | - | 0.00% | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 13,840,221 | 100.00% | 13,003,232 | 100.00% | 15,254,201 | 100.00% | 14,135,598 | 100.00% |

FY2020 Budgeted Revenues

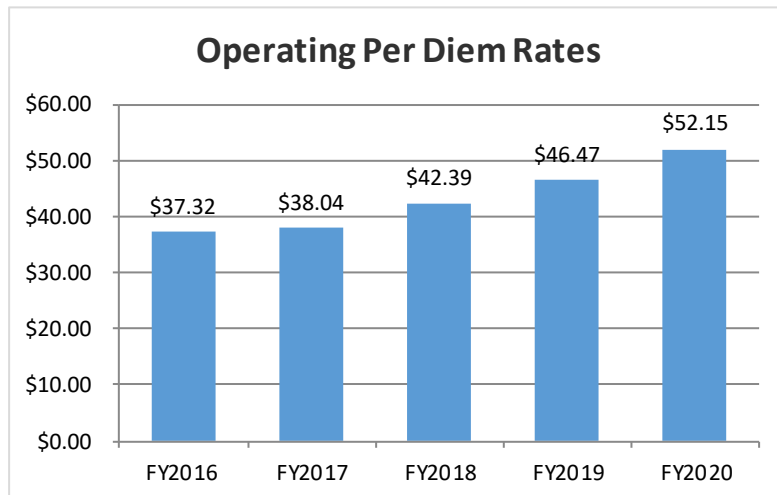


MAJOR REVENUE SOURCES

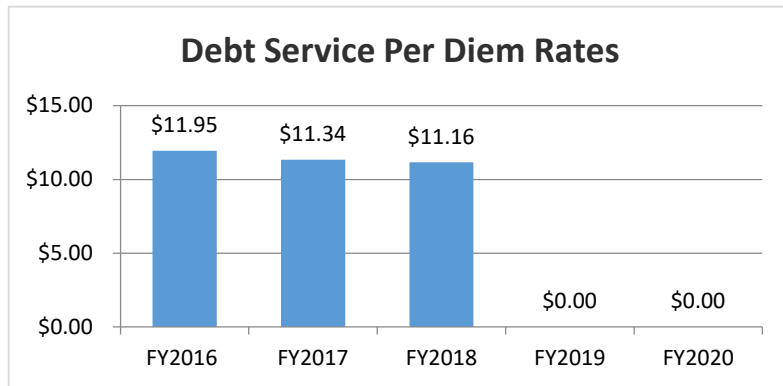
State Revenues (Compensation Board) – These revenues are received from the Virginia Compensation Board to partially reimburse the Jail for personnel expenses which includes staff salary and fringe benefits. These amounts are received on a monthly basis by certifying these amounts to the Virginia Compensation Board. The amount included in the FY2020 budget is \$4,216,000.

State Revenues (LIDS) – These revenues are received from the State of Virginia Compensation Board through the LIDS (Local Inmate Data System) to reimburse the Jail for the costs of housing inmates for its localities. These revenues are typically received on a quarterly basis from the State based on reports reconciled and submitted to the State by the Jail's LIDS Technician. The amount included in the FY2020 budget is \$638,850 which is based on an expected Average Daily Population (ADP) of 390.

Locality Operating Per Diems – These revenues are collected from the Jail's user localities; Hanover County, Caroline County and Town of Ashland for the housing of their inmates. The Locality Operating Per Diem daily rate is calculated by the ADP (Average Daily Population) to pay for total budgeted operating expenses not covered by State Revenues and other Operating revenues used to cover total budgeted expenses. These amounts are billed on a monthly basis to each locality. The FY2020 percentage of budget allocation is Hanover County and Town of Ashland – 75%, Caroline County – 25%. The amount included for FY2020 is \$7,423,962. Below is a graph showing the Operating Per Diem Rates over the past five fiscal years.



Locality Debt Service Per Diems – These revenues are collected from the Jail’s user localities; Hanover County, Caroline County and Town of Ashland to pay the annual debt service payments for the Jail. These amounts are billed on a quarterly basis to each locality. A debt service true-up is done at fiscal year-end to reconcile amounts billed versus actual population percentages between the user localities. The FY2020 percentage of budget allocation is Hanover County and Town of Ashland – 75%, Caroline County – 25%. The amount included for FY2020 is \$0, since the Jail paid off the final construction bond payment in FY19. Below is a graph showing the Debt Service Per Diem Rates over the past five fiscal years.



Inmate Phone System – The Jail provides telephone services to its inmate population. This is done through a contract with Global Tel Link (GTL). The Jail receives a monthly amount from GTL based on actual inmate phone usage for recovery costs. There are different rates associated with each type of call: debit, prepaid, international, which can be based on federal regulatory requirements and the contracted rates established between the Jail and GTL. The Jail also received a one-time payment from GTL for the duration of the seven year contract which is amortized over the life of the contractual agreement. Based on the contract with GTL the Jail has included \$414,286 in the FY2020 for Inmate Phone System revenues.

Federal Bed Rentals – In addition to housing inmates for our localities, the Jail has a contractual agreement with the United States Marshals service and Bureau of Immigration and Customs Enforcement (ICE) to house federal inmates. The Jail charges a Per Diem rate of \$75 per day. The Jail budgets for an ADP of 20 federal inmates for FY2020. This includes \$547,500 for FY2020.

Reserve Fund – The Reserve Fund budgeted amount is for prior years fund balances that are typically used to pay for capital budgetary items as well as fund any shortfalls in the budget. The Jail's prior year fund balances are appropriated where available, to help reduce the Localities' designated budgetary requirements for Operating Per Diem revenues. The amount included for FY2020 is \$600,000.

Restricted – Debt Service Reserve Fund – The Restricted – Debt Service Reserve Fund budgeted amount was setup as part of the Jail's Debt Covenants for its original Jail construction bonds and will be used to pay for the Jail's final Construction bond payment in FY2019. This helps reduce the Localities' designated budgetary requirements for Operating Per Diem revenues. The amount included for FY2020 is \$0 since the Jail's construction bonds were paid off in FY2019.

Miscellaneous Revenues – The Miscellaneous revenues are made up of several different fees. These include Dollar-a-day fees, Medical co-payments, Special Inmate Meal programs, debt recovery fees. Per the State Code of Virginia, regional Jails are allowed to charge Dollar-a-day fees to inmates held for localities to defray the cost of housing the inmate. The Medical co-payments are for medical related charges such as onsite medical visits, prescription medication and offsite medical visits. The Special inmate Meal program gives family and friends of the inmates the opportunity to purchase speciality meals from a menu which is prepared by the Jail Food Service staff on a weekly basis. Debt recovery fees are collected for inmates that leave the facility with an outstanding debt balance. The Jail uses a program called "Pay My Jailer" with AdventFS to help with the collection of old outstanding inmate balances. These items represent budgeted revenues of \$220,000 for FY2020.

LONG-RANGE FINANCIAL PLAN

The purpose of the Five Year Financial Plan is to provide a budgetary framework for the jail to plan the long-term management of its resources, revenues and expenditures in order to best serve the Authority Board. The plan has been adapted since that time to address several issues.

The plan plays a key role in determining funding priorities and to balance the budget each year. Because the plan is an important planning tool, priority funding is given to items in the previous year's proposed plan versus those items that are not. Divisions wishing to fund an item that has not been approved must be able to clearly demonstrate what has occurred during the past year to make the item in question a funding priority over items that have been incorporated into the jail's planning process. The Plan helps identify which areas of the cumulative requests are higher than anticipated, to help focus on those areas and identify the unanticipated issues.

Because the plan is an integral part of the budget process, Division Commanders use the format to make long term decisions for their respective divisions. Knowing that the items included in the plan are more likely to be funded, Division's plan for their growth and related needs for five years at a time instead of year to year. The following criteria were established by the Superintendent to determine which items or projects are included in the Five Year Financial Plan:

- The item or project cost equals or exceeds \$10,000.
- The item or project is not a recurring expense.

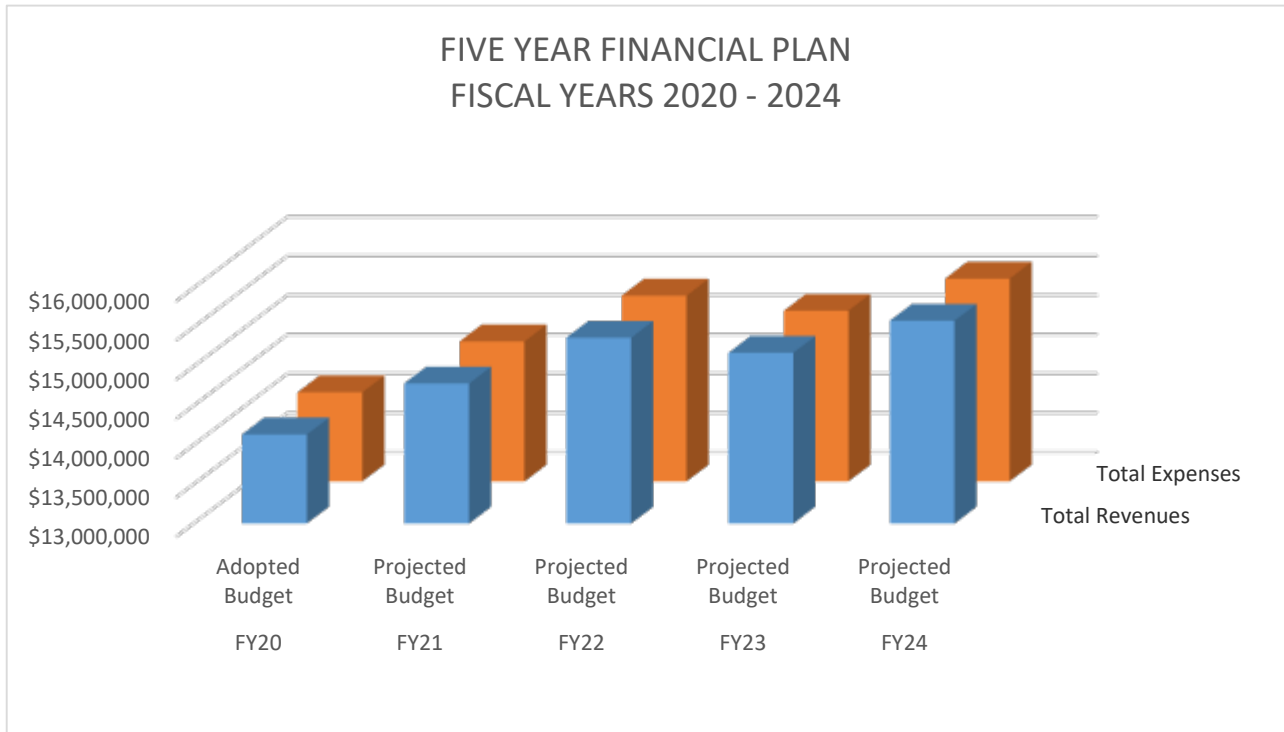
The plan is an assurance to the Authority Board that the jail is planning long term and financially positioning the jail to meet the needs of the future. This is particularly important in both a growing inmate population and a growing community where the service delivery expectations are increasing annually.

The schedule on the following page is a projected 5 year financial plan. It includes assumptions that are mostly based on historical trends for Expenditure categories. Personnel costs represent a 3% increase each year, 1% for Operational costs, 2% for Medical costs and Food costs. Such things as Debt Service are based on Debt Amortization schedules and Capital Costs are associated with the 5 year Capital Project Plan.

On the Revenue side, State Funding is based on 2.5% increase from historical trends. Inmate Phones are based off contracted revenues that run through FY22. Federal Bed rentals are based off a per diem rate increase that took effect in FY19. The Unrestricted Reserve Fund represents a \$50K decrease each following year in order to replenish Fund Balances in future years. Other revenues are conservatively flat. The Localities revenue fundings' current and future year projections are driven by inmate population projections as well as revenue requirements needed to fund the Total Estimated budget expenditures minus all Other Total revenues needed to balance Revenues to Expenditures.

**FIVE YEAR FINANCIAL PLAN
FISCAL YEARS 2020 - 2024**

| REVENUES | FY20 | FY21 | FY22 | FY23 | FY24 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Adopted Budget | Projected Budget | Projected Budget | Projected Budget | Projected Budget |
| State Funding | \$4,854,850 | \$4,976,221 | \$5,100,627 | \$5,228,142 | \$5,358,846 |
| Interest Income | \$20,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Inmate Phone | \$414,286 | \$414,286 | \$414,286 | \$414,286 | \$400,000 |
| Work Release | \$20,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Weekender Fees | \$35,000 | \$35,000 | \$35,000 | \$35,000 | \$35,000 |
| Federal Bed Rentals | \$547,500 | \$574,875 | \$574,875 | \$574,875 | \$574,875 |
| Localities Funding | \$7,423,962 | \$7,857,115 | \$8,092,231 | \$8,460,021 | \$8,660,354 |
| Miscellaneous Revenue | \$220,000 | \$220,000 | \$220,000 | \$220,000 | \$220,000 |
| Unrestricted - Reserve Fund | \$600,000 | \$550,000 | \$500,000 | \$450,000 | \$400,000 |
| Restricted - Debt Service Reserve Fund | 0 | 0 | 0 | 0 | 0 |
| Total Budgeted Revenues | \$14,135,598 | \$14,732,497 | \$15,042,019 | \$15,487,324 | \$15,754,075 |
| EXPENSES | | | | | |
| | Amount | Amount | Amount | Amount | Amount |
| Wage & Benefits | \$9,537,296 | \$9,823,415 | \$10,118,117 | \$10,421,661 | \$10,734,311 |
| Operational Cost | \$1,516,716 | \$1,531,883 | \$1,547,202 | \$1,562,674 | \$1,578,301 |
| Medical Cost | \$2,444,347 | \$2,493,234 | \$2,543,099 | \$2,593,961 | \$2,645,840 |
| Food Cost | \$405,000 | \$413,100 | \$421,362 | \$429,789 | \$438,385 |
| Capital Cost | \$75,000 | \$313,626 | \$255,000 | \$322,000 | \$200,000 |
| Debt Service | \$157,239 | \$157,239 | \$157,239 | \$157,239 | \$157,239 |
| Total Budgeted Expenses | \$14,135,598 | \$14,732,497 | \$15,042,019 | \$15,487,324 | \$15,754,075 |



CAPITAL EXPENDITURES

In relation to capital expenditures, the Jail ensures that capital items are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with state and federal regulations, audit requirements and GAAP. As stated in the financial policies, capital assets are defined as items having an original unit cost of \$5,000 or more. These items are depreciated over their useful lives using the straight-line method. Here are the estimated useful lives below:

Buildings –35 years; Improvements other than Buildings –15 years; Vehicles/Equipment –5 years

Each division submits capital items not only for the current budget but also for the 5 year plan to make sure we not only look at the upcoming year but in the long-term.

The Jail appropriated \$75,000 in capital expenditures for the FY2020 budget. These capital items are listed below and in the Five Year Financial Plan:

- \$15,000 for a Utility vehicle for Security.
- \$60,000 for a two Vehicles in the Transportation area.

The Utility vehicle will help the security staff in conducting their perimeter checks of the enclosed grounds of the Jail's facility as well as doing checks on the adjoining property that houses Hanover County Sheriff's firing range and storage and classroom facilities. The Utility vehicle can also be used by Maintenance to haul heavy equipment or items within the grounds of the facility.

The Transportation vehicles will help provide another more reliable vehicle in the means of transporting inmates to court, medical appointments or other facilities. The new vehicles will replace one of their aging fleet and help reduce vehicle maintenance and repair costs.

| FIVE YEAR CAPITAL PROJECT BUDGET | | | | | | |
|---|-----------------|------------------|------------------|------------------|------------------|--------------------|
| | FY20 | FY21 | FY22 | FY23 | FY24 | Totals |
| Personnel: | | | | | | |
| New Sworn Staff | | | | | | |
| New Civilian Staff | | | | | | |
| Personnel Totals | - | - | - | - | - | - |
| Maintenance: | | | | | | |
| Dryers | - | 23,626 | - | - | - | 23,626 |
| Zero Turn Riding Lawnmower | - | - | 10,000 | - | - | 10,000 |
| Heating & Hot Water Pump Replacement | - | - | - | 30,000 | - | 30,000 |
| Roof Resurfacing | - | 200,000 | 200,000 | 200,000 | 200,000 | 800,000 |
| Maintenance Totals | - | 223,626 | 210,000 | 230,000 | 200,000 | 863,626 |
| Operations/Support: | | | | | | |
| Vehicles | - | - | - | - | - | - |
| Clothing Rack System | - | - | 25,000 | - | - | 25,000 |
| Operations/Support Totals | - | - | 25,000 | - | - | 25,000 |
| Security: | | | | | | |
| Vehicles | 75,000 | 60,000 | - | - | - | 135,000 |
| Officer Work Stations | - | 30,000 | 20,000 | - | - | 50,000 |
| Security Totals | 75,000 | 90,000 | 20,000 | - | - | 185,000 |
| Medical | | | | | | |
| Dialysis Machine | - | - | - | 92,000 | - | 92,000 |
| Medical Totals | - | - | - | 92,000 | - | 92,000 |
| Information Technology: | | | | | | |
| | | | | | | - |
| Information Technology Totals | - | - | - | - | - | - |
| TOTAL | \$75,000 | \$313,626 | \$255,000 | \$322,000 | \$200,000 | \$1,165,626 |
| Funding Sources | FY20 | FY21 | FY22 | FY23 | FY24 | Totals |
| Operating Revenues | \$75,000 | 113,626 | 55,000 | 122,000 | - | 365,626 |
| Reserve Fund Balance | - | 200,000 | 200,000 | 200,000 | 200,000 | 800,000 |
| TOTAL | \$75,000 | \$313,626 | \$255,000 | \$322,000 | \$200,000 | \$1,165,626 |

The Jail does not foresee any significant impact to the operating budget from the capital expenditures budgeted in the Five Year Financial Plan.

DEBT SERVICE

The Jail has appropriated the following amount for its FY2020 debt service. It is listed below:

- Debt Service – Energy Audit - \$157,239

The Jail also issued a Series 2016 Jail Revenue Note on September 29, 2016 for \$2,187,501. The note has a maturity date of October 1, 2031. This was done to pay for an Energy Conservation project that included upgrades to Energy equipment and systems to allow for energy cost savings throughout the facility. The project vendor guarantees the projected energy cost savings over the 15 year life of the financing note. The Debt Service costs will be paid for entirely through energy cost savings, which means there will be no budgetary increase for the facility.

The Jail does not have any established debt limits.

Here is FY2020 Debt Service Budget Schedule.

FY2020 DEBT SERVICE BUDGET SCHEDULE

| DUE DATE | PRINCIPAL | INTEREST | TOTAL PAYMENT |
|-----------------|------------------|-----------------|----------------------|
| 10/1/2019 | 138,469 | 9,737 | 148,206 |
| 4/1/2020 | - | 9,033 | 9,033 |
| TOTALS | 138,469 | 18,770 | 157,239 |

The Jail does not intend to issue any additional debt in the foreseeable future.

Future Debt Service Payments are as follows:

| Year ending June 30, | Principal | Interest | Total Payment |
|---------------------------------|---------------------|-------------------|--------------------------|
| 2021 | 139,885 | 17,354 | 157,239 |
| 2022 | 141,315 | 15,924 | 157,239 |
| 2023 | 142,759 | 14,480 | 157,239 |
| 2024 | 144,218 | 13,020 | 157,238 |
| 2025 | 145,693 | 11,546 | 157,239 |
| 2026-2030 | 751,110 | 35,084 | 786,194 |
| 2031-2032 | 311,303 | 3,174 | 314,477 |
| Total | \$ 1,776,283 | \$ 110,582 | \$ 1,886,865 |

POSITION SUMMARY

On the following page is the Jail's Position Summary Table listed out per each of the Jail's divisions.

The Jail has budgeted for 135 FTE (Full-Time Equivalent) positions in FY2020. This is made up of 132 Full-Time positions and 6 Part-Time positions.

The Jail management did a reorganization of its divisions in FY2019 and transferred several departments which include: Intake/Booking, and Transportation from the Operations & Support division to the Security division in order to help operate the facility in a more efficient manner.

Two positions were reclassified in FY2019.

One was moving a Lieutenant from Support to Captain in the Security division.

One was moving a Jail Officer from Security division to an Accounting Manager position in the Administration division.

POSITION SUMMARY TABLE

| DIVISIONS | FY18 Actual Employees | FY19 Projected Employees | FY19 Budget Employees | FY20 Budget Employees | Increase (Decrease) |
|------------------------------------|------------------------------|---------------------------------|------------------------------|------------------------------|----------------------------|
| Administration: | | | | | |
| Superintendent | 1 | 1 | 1 | 1 | 0 |
| Deputy Superintendent | 1 | 1 | 1 | 1 | 0 |
| Director of Finance | 1 | 1 | 1 | 1 | 0 |
| Executive Secretary | 1 | 1 | 1 | 1 | 0 |
| Accountant | 1 | 1 | 1 | 1 | 0 |
| Accounting Clerk | 1 | 1 | 1 | 1 | 0 |
| Accounting Manager | 0 | 1 | 1 | 1 | 0 |
| Human Resource Coordinator | 1 | 1 | 1 | 1 | 0 |
| Human Resource Specialist | 0.5 | 1 | 1 | 1 | 0.0 |
| Polygraph Examiner - PT | 0.5 | 0.5 | 0.5 | 0.5 | 0 |
| Food Service: | | | | | |
| Food Service Manager | 1 | 1 | 1 | 1 | 0 |
| Assistant Food Service Manager | 1 | 1 | 1 | 1 | 0 |
| Food Service Assistant | 4 | 4 | 4 | 4 | 0 |
| Information Technology: | | | | | |
| Systems Engineer | 1 | 1 | 1 | 1 | 0 |
| Senior IT Technician | 1 | 1 | 1 | 1 | 0 |
| Maintenance: | | | | | |
| Lieutenant - Facilities Manager | 1 | 1 | 1 | 1 | 0 |
| Correctional Officer - Maintenance | 3 | 3 | 3 | 3 | 0 |
| Medical: | | | | | |
| Director of Medical Services | 1 | 1 | 1 | 1 | 0 |
| Correctional Officer - Medical | 1 | 2 | 2 | 2 | 0 |
| Operations & Support: | | | | | |
| Major | 1 | 1 | 1 | 1 | 0 |
| Captain | 1 | 1 | 1 | 1 | 0 |
| Lieutenant | 3 | 1 | 3 | 1 | (2) |
| Sergeant | 7 | 2 | 7 | 2 | (5) |
| Senior LIDS Technician | 1 | 0 | 1 | 0 | (1) |
| LIDS Technician | 1 | 0 | 1 | 0 | (1) |
| Records Clerk | 2 | 0 | 2 | 0 | (2) |
| Records Clerk - PT | 0.5 | 0 | 0 | 0 | 0.0 |
| Correctional Officer | 21 | 6 | 21 | 6 | (15) |
| Security: | | | | | |
| Major | 1 | 1 | 1 | 1 | 0 |
| Captain | 1 | 2 | 1 | 2 | 1 |
| Lieutenant | 4 | 5 | 4 | 5 | 1 |
| Sergeant | 4 | 9 | 4 | 9 | 5 |
| Correctional Officer | 63 | 76 | 61 | 76 | 15 |
| Correctional Officer - PT | 2.5 | 2.5 | 2.5 | 2.5 | 0 |
| Senior LIDS Technician | 0 | 1 | 0 | 1 | 1 |
| LIDS Technician | 0 | 1 | 0 | 1 | 1 |
| Records Clerk | 0 | 2 | 0 | 2 | 2 |
| Total Fund FTE Positions: | 135 | 135 | 135 | 135 | 0 |

ADMINISTRATION DIVISION

The Administration Division is responsible for leadership and oversight for all divisions and areas of the Jail. This includes setting Jail policies and procedures, financial management, preparing the annual budget and comprehensive annual financial reports, oversight of Human Resources in the recruitment, hiring, payroll processing and adhering to labor and employment laws and administering employee benefit plans.

FY2019 HIGHLIGHTS

- Received GFOA award for excellence in financial reporting for the Jail's FY2018 CAFR (Comprehensive Annual Financial Report).
- Received GFOA award for distinguished budget presentation for the Jail's FY2019 Adopted Budget. This was the second time the Jail has received this prestigious award.
- Implemented New General Ledger Budget Account Codes in the Jail's Financial system per each Jail Division. This allows more detailed, accurate, efficient record keeping for monitoring accounts and for better Financial and Budget reporting.
- Jail transitioned to a new Inmate Accounting / Billing System provided by the Jail's Commissary vendor. Also secured additional Guaranteed Commissary revenue per new agreement with Keefe Commissary.
- Negotiated new contract with US Marshals' which provided an significant increase in Jail revenues

FY2020 GOALS AND OBJECTIVES

- Provide leadership and direction to all staff in conducting the business of the Jail.
- Present a proposed balanced budget to the Jail Authority Board by November.
- Apply for and receive the GFOA award for distinguished budget presentation for the Jail's FY2020 Adopted Budget.
- Apply for and receive the GFOA award for excellence in financial reporting for the Jail's FY2019 Comprehensive Annual Financial Report.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| GFOA Certificate for Excellence in Financial Reporting | YES | YES | YES | YES |
| GFOA Distinguished Budget Presentation Award | YES | YES | YES | YES |
| Number of Applications received | 413 | 633 | 500 | 550 |
| Number of Applicants interviewed | 185 | 213 | 250 | 250 |
| Number of Applicants hired | 35 | 44 | 45 | 45 |
| FMLA claims processed | 22 | 13 | 20 | 15 |
| Workers Compensation claims processed | 21 | 13 | 24 | 20 |
| Total Inmate Commissary sales | \$263,457 | \$279,712 | \$275,000 | \$285,000 |
| Total Inmate Jail Commission revenues | \$107,403 | \$127,143 | \$126,500 | \$131,100 |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: ADMINISTRATION**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 584,994 | 632,820 | 672,902 | 721,700 | 7.25% |
| Salaries & Wages - Overtime | 243 | 240 | 0 | 0 | 0.00% |
| Salaries & Wages - Part-time | 22,640 | 26,216 | 18,343 | 21,468 | 17.04% |
| FICA | 46,503 | 45,769 | 52,880 | 56,853 | 7.51% |
| VRS | 58,909 | 61,402 | 70,277 | 81,877 | 16.51% |
| Health Insurance Opt-out | 54 | 97 | 0 | 0 | 0.00% |
| Health Insurance | 77,596 | 53,256 | 53,256 | 67,224 | 26.23% |
| Life Insurance | 6,945 | 7,925 | 9,904 | 10,377 | 4.78% |
| Worker's Compensation & Line of Duty Act (LODA) | 86,334 | 89,762 | 93,871 | 117,537 | 25.21% |
| Disability Insurance | 437 | 1,047 | 560 | 560 | 0.00% |
| Educational Assistance Reimbursement | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL PERSONNEL | 884,655 | 918,534 | 971,993 | 1,077,596 | 10.86% |
| OTHER OPERATING SUPPLIES | | | | | |
| Professional Health Services | 2,014 | 12,194 | 10,000 | 10,000 | 0.00% |
| Professional Services | 52,093 | 62,610 | 70,250 | 58,836 | -16.25% |
| Temporary Staffing Services | 3,894 | 0 | 0 | 0 | 0.00% |
| Maintenance Service Contracts | 483 | 750 | 750 | 0 | -100.00% |
| Maintenance Service Copiers | 8,628 | 8,039 | 8,628 | 7,920 | -8.21% |
| Printing & Binding | 905 | 110 | 0 | 0 | 0.00% |
| Advertising | 105 | 742 | 500 | 500 | 0.00% |
| Purchase of Services | 410,000 | 420,000 | 420,000 | 444,000 | 5.71% |
| Postage | 3,398 | 1,547 | 2,000 | 2,000 | 0.00% |
| General Liability & Property Insurance | 26,439 | 26,735 | 27,000 | 27,000 | 0.00% |
| Motor Vehicle Insurance | 10,944 | 11,491 | 12,000 | 12,000 | 0.00% |
| Lease & Rentals - Equipment | 728 | 14,392 | 16,200 | 16,200 | 100.00% |
| Office Supplies | 3,712 | 3,080 | 2,500 | 2,545 | 1.80% |
| Books & Subscriptions | 469 | 553 | 500 | 500 | 0.00% |
| Small Capital Outlay | 0 | 1,380 | 0 | 0 | 0.00% |
| Subsistence & Lodging | 9,959 | 6,736 | 5,500 | 7,500 | 36.36% |
| Convention & Educational Training | 2,025 | 4,844 | 3,200 | 11,300 | 253.13% |
| Dues & Association Memberships | 4,066 | 6,379 | 4,174 | 5,969 | 43.00% |
| TOTAL OTHER OPERATING EXPENSES | 539,862 | 581,581 | 583,202 | 606,270 | 3.96% |
| DEBT SERVICE | | | | | |
| Principal Expense | 1,755,681 | 1,827,068 | 1,827,068 | 138,469 | -92.42% |
| Interest Expense | 91,181 | 19,896 | 20,171 | 18,770 | -6.95% |
| TOTAL DEBT SERVICE | 1,846,862 | 1,846,964 | 1,847,239 | 157,239 | -91.49% |
| TOTAL DIVISION TOTALS | 3,271,379 | 3,347,079 | 3,402,434 | 1,841,105 | -45.89% |

FOOD SERVICE DIVISION

The Food Service Division is responsible for preparing all inmate meals. All meals are prepared according to the guidelines set forth by the National Academy of Science and a registered dietician. Inmate meals are also monitored by the American Correctional Association to ensure they remain compliant with the daily guidelines. The Hanover Health Department routinely inspects the kitchen, all kitchen equipment, and storage areas on a semi-annual basis to ensure that the facility meets or exceeds all standards set forth by the health department.

The inmate menu is reviewed and approved by the Superintendent on a quarterly basis in order to ensure that the menu meets or exceeds nutritional guidelines. Under the guidance of the Food Service Manager and her assistants, inmates volunteer to work in the kitchen because they can earn good time credit for every month of work, which can reduce their overall sentence. Working in the kitchen also gives the inmates the opportunity to learn skills such as cooking and proper cleaning techniques.

FY2019 HIGHLIGHTS

- Successfully passed kitchen inspections by the Hanover Health Department, Department of Corrections and American Correctional Association.
- Installed new dishwasher for the kitchen area to replace outdated equipment.
- Helped implement new inmate special meal programs in which speciality meals can be purchased by family/friends to generate additional revenues.

FY2020 GOALS AND OBJECTIVES

- To successfully pass kitchen inspections by the Hanover Health Department, Virginia Department of Corrections and American Correctional Association.
- Continue to provide quality inmate meals that meet the required nutritional guidelines at a cost effective price.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| • Number of Inmate Meals prepared | 472,500 | 438,176 | 475,000 | 440,000 |
| • \$ Cost per Inmate Meal prepared | \$.83 | \$.82 | \$.85 | \$.83 |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: FOOD SERVICE**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---------------------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|-----------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 223,571 | 239,119 | 234,841 | 248,679 | 5.89% |
| Salaries & Wages - Overtime | 1,275 | 1,957 | 0 | 0 | 0.00% |
| FICA | 17,201 | 16,133 | 17,965 | 19,024 | 5.89% |
| VRS | 22,514 | 22,821 | 24,664 | 29,419 | 19.28% |
| Health Insurance Opt-out | 171 | 171 | 100 | 100 | 0.00% |
| Health Insurance | 37,350 | 38,035 | 38,035 | 42,015 | 10.46% |
| Life Insurance | 2,929 | 2,967 | 3,076 | 3,258 | 5.89% |
| Disability Insurance | 250 | 449 | 215 | 215 | -0.23% |
| TOTAL PERSONNEL | 305,260 | 321,652 | 318,897 | 342,709 | 7.47% |
| OTHER OPERATING SUPPLIES | | | | | |
| Office Supplies | 713 | 1,037 | 1,500 | 0 | -100.00% |
| Food Service | 401,128 | 356,247 | 394,000 | 364,000 | -7.61% |
| Food Service-Equipment & Repairs | 3,707 | 4,148 | 15,000 | 15,000 | 0.00% |
| Food Service-Paper Products Supplies | 8,412 | 10,318 | 10,500 | 10,500 | 0.00% |
| Food Service-Kitchen Supplies | 8,449 | 2,178 | 5,500 | 5,500 | 0.00% |
| Food Service-Cleaning/Maint. Supplies | 11,830 | 8,142 | 15,000 | 10,000 | -33.33% |
| Uniforms - Employees | 0 | 440 | 500 | 0 | -100.00% |
| Software | 0 | 0 | 0 | 3,000 | 100.00% |
| Small Capital Outlay | 0 | 0 | 0 | 0 | 0.00% |
| Convention & Educational Training | 310 | 230 | 3,100 | 0 | -100.00% |
| Dues & Association Memberships | 78 | 79 | 80 | 80 | 0.00% |
| TOTAL OTHER OPERATING EXPENSES | 434,627 | 382,818 | 445,180 | 408,080 | -8.33% |
| CAPITAL COSTS | | | | | |
| Food Service Equipment | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL CAPITAL COSTS | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL DIVISION TOTALS | 739,887 | 704,470 | 764,077 | 750,789 | -1.74% |

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for managing and providing oversight for all technological equipment and systems throughout the Jail facility. The Information Technology Division strives to provide technological services in a quality, responsive, efficient and cost effective manner to all Jail staff, inmates, vendors/contract staff and visitors of the Jail. In addition to computers, printers, servers, cell phones, and network devices, IT is responsible for the inmate telephone system, radio system, camera system and electronic security system.

FY2019 HIGHLIGHTS

- Provide technical oversight for internet connectivity along with technical support for the installation of the Full Body scanner and renovation of the Intake Booking/Release area.
- Provide technical oversight in contractor development of the special inmate meals program website.
- Provide technical oversight in the Jail transitioning to a new Inmate Accounting / Billing System and Inmate Vending Services provided by the Commissary provider.

FY2020 GOALS AND OBJECTIVES

- Continue to provide quality customer service and support.
- Provide technical oversight for internet connectivity/ phone lines for the new leased modular training building.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Work orders completed | 3,100 | 3,944 | 3,200 | 4,000 |
| Physical On-site Servers | 2 | 2 | 3 | 2 |
| Virtual Servers | 5 | 5 | 7 | 5 |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: INFORMATION TECHNOLOGY**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---------------------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 126,666 | 110,866 | 132,581 | 128,193 | -3.31% |
| FICA | 9,690 | 8,233 | 10,142 | 9,807 | -3.31% |
| VRS | 12,755 | 11,404 | 13,924 | 15,165 | 8.91% |
| Health Insurance Opt-out | 0 | 38 | 0 | 0 | 0.00% |
| Health Insurance | 14,940 | 15,214 | 15,214 | 16,806 | 10.46% |
| Life Insurance | 1,659 | 1,478 | 1,737 | 1,679 | -3.31% |
| Disability Insurance | 100 | 666 | 100 | 100 | -0.40% |
| TOTAL PERSONNEL | 165,810 | 147,899 | 173,699 | 171,750 | -1.12% |
| OTHER OPERATING SUPPLIES | | | | | |
| Maintenance Service Contracts | 4,639 | 19,682 | 25,505 | 26,718 | 4.76% |
| Telecommunications - Hanover | 19,228 | 22,151 | 12,500 | 21,080 | 68.64% |
| Telecommunications - Other | 42,650 | 44,590 | 49,500 | 49,500 | 0.00% |
| Other Operational Supplies | 528 | 1,511 | 7,000 | 7,000 | 0.00% |
| Small Capital Outlay | 45,463 | 23,480 | 31,735 | 28,835 | -9.14% |
| Computers & Printers | 19,456 | 23,706 | 24,600 | 25,625 | 4.17% |
| Software | 9,590 | 530 | 8,350 | 6,350 | -23.95% |
| Convention & Educational Training | 0 | 0 | 5,000 | 0 | -100.00% |
| TOTAL OTHER OPERATING EXPENSES | 141,554 | 135,650 | 164,190 | 165,108 | 0.56% |
| CAPITAL COSTS | | | | | |
| Communications Equipment | 508,670 | 0 | 0 | 0 | 0.00% |
| EDP Equipment | 0 | 9,990 | 0 | 0 | 0.00% |
| TOTAL CAPITAL COSTS | 508,670 | 9,990 | 0 | 0 | 0.00% |
| TOTAL DIVISION TOTALS | 816,034 | 293,539 | 337,889 | 336,858 | -0.31% |

MAINTENANCE DIVISION

The Maintenance Division provides a safe, secure and comfortable environment for Jail staff, inmates and visitors. There responsibilities include routine and complex maintenance work on the Jail's facility and equipment, including conducting facility inspections and maintaining a preventive maintenance program. The Maintenance division ensures that all Federal, State, and Local regulations are adhered to for ACA (American Correctional Association) and Virginia DOC (Department of Corrections). The skill level within this division allows for 95% of all facility related issues to be handled in house, saving the facility, not only contractor's costs, but also downtime normally associated with calling an outside contractor.

FY2019 HIGHLIGHTS

- Oversaw the renovation of the entire Intake Booking/Release area.
- Met all Federal, State and Local regulations in compliance with ACA and VA DOC.

FY2020 GOALS AND OBJECTIVES

- Continue to maintain and keep the Jail's operational equipment and system running in a smooth manner, therefore, minimizing disruptions for the overall facility, Jail staff, inmates and visitors.
- Will oversee the construction of a new leased modular building and existing sewer connections to provide additional space for staff offices and also training space for conducting interviews/meetings and Jail Officer Academies.
- To continue to meet all Federal, State, and Local regulations in compliance with ACA and VA DOC.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Work orders completed | 2,290 | 2,242 | 2,500 | 2,100 |
| Fire and Safety Inspections | 60 | 65 | 65 | 65 |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: MAINTENANCE**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 223,588 | 229,722 | 229,242 | 249,337 | 8.77% |
| Salaries & Wages - Overtime | 2,346 | 4,185 | 0 | 0 | 0.00% |
| FICA | 17,284 | 17,011 | 17,537 | 19,074 | 8.77% |
| VRS | 22,515 | 23,330 | 24,076 | 29,497 | 22.52% |
| Health Insurance Opt-out | 100 | 100 | 100 | 100 | 0.00% |
| Health Insurance | 22,410 | 22,821 | 22,821 | 25,209 | 10.46% |
| Life Insurance | 2,929 | 3,014 | 3,003 | 3,266 | 8.77% |
| Disability Insurance | 225 | 279 | 200 | 200 | -0.25% |
| TOTAL PERSONNEL | 291,397 | 300,462 | 296,979 | 326,683 | 10.00% |
| OTHER OPERATING SUPPLIES | | | | | |
| Repair & Maintenance | 46,262 | 61,981 | 60,000 | 60,000 | 0.00% |
| Maintenance Service Contracts | 22,959 | 53,511 | 38,398 | 38,831 | 1.13% |
| Electrical Service | 131,740 | 141,059 | 125,000 | 125,000 | 0.00% |
| Heating Service | 76,137 | 83,050 | 40,000 | 60,000 | 50.00% |
| Water & Sewer Service | 99,893 | 90,360 | 115,000 | 95,000 | -17.39% |
| Laundry, Housekeeping & Janitorial Supplies | 55,362 | 51,324 | 44,545 | 44,995 | 1.01% |
| Small Capital Outlay | 968 | 2,120 | 5,000 | 5,000 | 100.00% |
| Convention & Educational Training | 0 | 0 | 3,000 | 0 | -100.00% |
| TOTAL OTHER OPERATING EXPENSES | 433,321 | 483,405 | 430,943 | 428,826 | -0.49% |
| CAPITAL COSTS | | | | | |
| Machinery & Equipment | 0 | 0 | 0 | 0 | 0.00% |
| Food Service Equipment | 12,080 | 53,843 | 55,000 | 0 | -100.00% |
| Facility Rehab | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL CAPITAL COSTS | 12,080 | 53,843 | 55,000 | 0 | -100.00% |
| TOTAL DIVISION TOTALS | 736,798 | 837,710 | 782,922 | 755,509 | -3.50% |

MEDICAL DIVISION

The Medical Division's mission is to provide quality health care to all inmates. The medical services are provided by a third party vendor, Armor Correctional Health Care, under the supervision of the Jail's Director of Medical Services. These services not only include general health care but also dental care and mental health services. The Division operates pill calls, sick calls, wound treatment, blood pressure and blood sugar checks as well as emergencies that may arise. The Medical Division also coordinates with local hospitals and medical providers for inmates to be seen when problems require treatments beyond the scope of the Division's practice.

FY2019 HIGHLIGHTS

- Contracted medical services with Armor Correctional Health Care to provide additional mental health services and substance abuse services to overall inmate population.
- Achieved offsite inmate medical provider cost savings of approximately \$138K under the original contracted medical cap cost amount.
- Negotiated contract with a new pharmacy vendor, Diamond Pharmacy, which projects inmate medication cost savings of \$25-30K per fiscal year.

FY2020 GOALS AND OBJECTIVES

- Continue to provide inmates with quality medical services and stay in compliance with ACA and VA DOC standards.
- Adding an mental health counselor to provide enhanced mental health services to inmates.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| # of Medication given to inmates | 231,677 | 213,636 | 220,000 | 220,000 |
| # of Doctor visits | 1,735 | 1,531 | 1,200 | 1,300 |
| # of Nurse Sick call visits | 23,700 | 19,653 | 25,000 | 20,000 |
| # of Dentist visits | 345 | 325 | 400 | 350 |
| # of Hospital/ER visits | 70 | 52 | 75 | 60 |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: MEDICAL**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---------------------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 85,397 | 51,461 | 92,884 | 60,750 | -34.60% |
| Salaries & Wages - Overtime | 1,525 | 697 | 0 | 0 | 0.00% |
| FICA | 6,650 | 4,092 | 7,106 | 4,647 | -34.60% |
| VRS | 8,599 | 5,698 | 9,755 | 7,187 | -26.32% |
| Health Insurance | 14,940 | 15,214 | 15,214 | 8,403 | -44.77% |
| Life Insurance | 1,119 | 736 | 1,217 | 796 | -34.58% |
| Disability Insurance | 75 | 69 | 126 | 125 | -0.80% |
| TOTAL PERSONNEL | 118,305 | 77,967 | 126,301 | 81,908 | -35.15% |
| OTHER OPERATING SUPPLIES | | | | | |
| Professional Health Services | 1,705,247 | 1,799,813 | 1,929,416 | 2,134,347 | 10.62% |
| Temporary Staffing Services | 0 | 0 | 0 | 0 | 0.00% |
| Printing & Binding | 0 | 0 | 0 | 0 | 0.00% |
| Office Supplies | 0 | 0 | 0 | 0 | 0.00% |
| Medical & Lab Supplies | 323,422 | 253,706 | 300,000 | 300,000 | 0.00% |
| Convention & Educational Training | 0 | 0 | 0 | 0 | 0.00% |
| Dues & Association Memberships | 0 | 93 | 0 | 0 | 0.00% |
| TOTAL OTHER OPERATING EXPENSES | 2,028,669 | 2,053,611 | 2,229,416 | 2,434,347 | 9.19% |
| CAPITAL COSTS | | | | | |
| Machinery & Equipment | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL CAPITAL COSTS | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL DIVISION TOTALS | 2,146,974 | 2,131,578 | 2,355,717 | 2,516,255 | 6.81% |

OPERATIONS/SUPPORT DIVISION

The Operations/Support Division consists of many different departments within the Jail. There was a transition of several different departments within the Jail during the fiscal year from the Operations/Support division to the Security Division. This was done to improve the overall operations of the facility. A description of each department within this division is listed below.

Records/Classification – Records is responsible for insuring all inmate records, release dates and court paperwork is kept in an organized, accurate manner. Classification is responsible for classifying all incoming inmates into appropriate housing units and security levels as well as reclassifying current inmates when needed.

Work Force/Work Release/Home Electronic Monitoring – Work Force supervises inmates that provide many services to the community and the Jail such as picking up litter, cutting grass and clean up at the County Landfill. Work Release oversees inmates participating in this program which allows inmates to leave the facility during the day to work at the inmate employers' offsite job site and return in the evening to the Jail once done. Home Electronic Monitoring allows for the tracking of inmates that are ordered to serve their incarceration at their home.

Standards/Accreditation – Standards ensures compliance with yearly audits done by the Virginia Department of Corrections (VA DOC), Bureau of Immigration and Customs Enforcement (ICE), and the United States Marshals service. Standards also maintains compliance with audits done by the American Correctional Association (ACA) and Prison Rape Elimination Act (PREA).

Training – Training is responsible for scheduling and conducting classes that benefit Jail staff, contracted employees, and volunteer staff to ensure compliance with Department of Criminal Justice System (DCJS) and ACA requirements. Training also runs Jail Basic Academies to ensure all Jail sworn staff are DCJS certified.

Visitation – Visitation encourages inmates to maintain contact with their family and friends through bi-weekly visits. This is done in specialized areas which has a glass divider between the inmate and visitor in which the inmate and visitor communicate via phone. Inmates are also allowed Professional-attorney visits in specific areas which allows attorney-client privacy per law.

Programs – Programs oversees a variety of programs and service to inmates who wish to seek help or further educate themselves. These services include GED, Computer training, Career Readiness, Religious and Substance Abuse recovery to name a few.

FY2019 HIGHLIGHTS

- Received compliance on VA DOC, PREA, ICE and US Marshals service annual audits conducted in FY2019.
- Successful completion of three Jail Basic Academies for non-certified DCJS sworn staff.

FY2020 GOALS AND OBJECTIVES

- Continue to receive compliance on VA DOC, ICE and US Marshals service annual audits to be conducted in FY2020.
- Will transition training department staff over to the new leased modular building to provide additional space for staff offices and also training space for conducting interviews/meetings and Jail Officer Academies.
- Continue to conduct three Jail Basic Academy to be conducted by the Training department for non-certified DCJS sworn staff.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| # of Inmate Regular visits | 8,194 | 7,015 | 8,300 | 7,300 |
| # of Inmate Professional/Attorney visits | 2,802 | 2,909 | 2,750 | 3,100 |
| # of Inmates completing GED program | 3 | 19 | 6 | 20 |
| # of Inmates participating in Substance abuse programs | 940 | 526 | 750 | 750 |
| # of staff graduating from Jail Basic Academy | 23 | 17 | 20 | 25 |
| Compliance with VA DOC audit | YES | YES | YES | YES |
| Compliance with ICE audit | YES | YES | YES | YES |
| Compliance with US Marshals audit | YES | YES | YES | YES |
| Compliance with ACA re-accreditation audit | YES | N/A | N/A | N/A |
| Compliance with PREA audit | N/A | YES | YES | N/A |

**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: OPERATIONS & SUPPORT**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---------------------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 1,818,426 | 932,395 | 1,471,518 | 1,076,236 | -26.86% |
| Salaries & Wages - Overtime | 63,289 | 24,688 | 30,000 | 2,500 | 100.00% |
| Salaries & Wages - Part-time | 10,034 | 0 | 0 | 0 | 0.00% |
| FICA | 144,719 | 67,853 | 114,866 | 82,523 | -28.16% |
| VRS | 183,116 | 93,465 | 154,546 | 127,319 | -17.62% |
| Health Insurance Opt-out | 100 | 25 | 200 | 0 | -100.00% |
| Health Insurance | 291,330 | 289,066 | 289,066 | 159,657 | -44.77% |
| Life Insurance | 23,821 | 12,454 | 19,277 | 14,099 | -26.86% |
| Disability Insurance | 3,000 | 1,431 | 3,300 | 2,800 | -15.15% |
| TOTAL PERSONNEL | 2,537,836 | 1,421,377 | 2,082,773 | 1,465,134 | -29.65% |
| OTHER OPERATING SUPPLIES | | | | | |
| Professional Services | 16,000 | 0 | 0 | 0 | 0.00% |
| Maintenance Service Contracts | 12,306 | 2,751 | 10,616 | 200 | -98.12% |
| Maintenance Service Copiers | 10,236 | 10,380 | 10,292 | 9,192 | -10.69% |
| Printing & Binding | 1,408 | 477 | 2,000 | 500 | -75.00% |
| Lease & Rentals - Facility | 0 | 8,166 | 75,901 | 50,148 | 100.00% |
| Office Supplies | 6,213 | 5,721 | 8,444 | 8,480 | 0.43% |
| Linen Supplies | 10,997 | 746 | 15,250 | 0 | -100.00% |
| Vehicle & Powered Equipment | 13,735 | 16,956 | 23,000 | 20,000 | -13.04% |
| Gas, Grease & Oil | 23,697 | 27,839 | 25,000 | 25,000 | 0.00% |
| Police Supplies | 2,194 | 16 | 3,390 | 0 | -100.00% |
| Uniforms - Employees | 28,010 | 30,414 | 32,000 | 35,100 | 9.69% |
| Uniforms - Inmates | 12,163 | 741 | 14,500 | 0 | -100.00% |
| Instructional Supplies | 2,031 | 5,215 | 8,650 | 7,403 | -14.42% |
| Books & Subscriptions | 0 | 0 | 0 | 0 | 0.00% |
| Other Operational Supplies | 35,630 | 27,472 | 41,400 | 14,600 | -64.73% |
| Small Capital Outlay | 1,208 | 1,729 | 7,454 | 4,264 | -42.80% |
| Subsistence & Lodging | 0 | 3,891 | 800 | 0 | -100.00% |
| Convention & Educational Training | 13,037 | 11,086 | 6,900 | 6,050 | -12.32% |
| Criminal Justice Training | 9,434 | 9,828 | 13,000 | 13,800 | 6.15% |
| Dues & Association Memberships | 740 | 272 | 790 | 340 | -56.96% |
| TOTAL OTHER OPERATING EXPENSES | 199,038 | 163,702 | 299,387 | 195,077 | -34.84% |
| CAPITAL COSTS | | | | | |
| Motor Vehicles & Equipment | 0 | 179,434 | 179,500 | 0 | 100.00% |
| Machinery & Equipment | | 0 | 35,000 | 0 | 100.00% |
| TOTAL CAPITAL COSTS | 0 | 179,434 | 214,500 | 0 | 100.00% |
| TOTAL DIVISION TOTALS | 2,736,874 | 1,764,513 | 2,596,660 | 1,660,211 | -36.06% |

SECURITY DIVISION

The Security Division is responsible for the health, safety, security and welfare of the inmates incarcerated at Pamunkey Regional Jail. It is their mission to ensure public safety by keeping those incarcerated individuals under law, separate from society and protecting them from each other. The Intake/Booking area currently falls under this Division. Intake is where inmates are booked into the facility as well as the final release point when leaving the facility. They are responsible for issuing jail property and storing an inmates' personal belongings when booked into the facility. Other duties of security require continuous searches, controlling, policing, guiding and providing structure to the unstructured inmate population.

There was a transition of several different departments within the Jail during the fiscal year from the Operations/Support division to the Security Division. This was done to improve the overall operations of the facility. A description of each of these departments within this division is listed below.

Transportation – Transportation ensures all inmates are transported to court, medical appointments or other correctional facilities in a safe, secure and timely manner.

FY2019 HIGHLIGHTS

- Provide a safe, secure environment by conducting cell searches and common area searches to cut down on contraband throughout the facility.
- Renovate Intake Booking/Release Area to allow for installation of a new Full Body Scanner to help prevent contraband from entering the facility.

FY2020 GOALS AND OBJECTIVES

- Continue to cut down on the amount of contraband in facility by conducting cell searches and common area searches and improving security procedures.
- Continue to promote a safe, secure environment by cutting down on the number of fights, assaults and overall use of force incidents.
- Reduce amount of physical paperwork produced and store documentation electronically on computerized systems.

PERFORMANCE MEASURES

A performance measure is a description for the tracking of a Division's results and progress of its work. The data used helps the Jail management understand, manage and improve the services it provides. It helps to monitor if the goals and objectives are being met for that Division or if action needs to be taken to improve efficiencies within the Division.

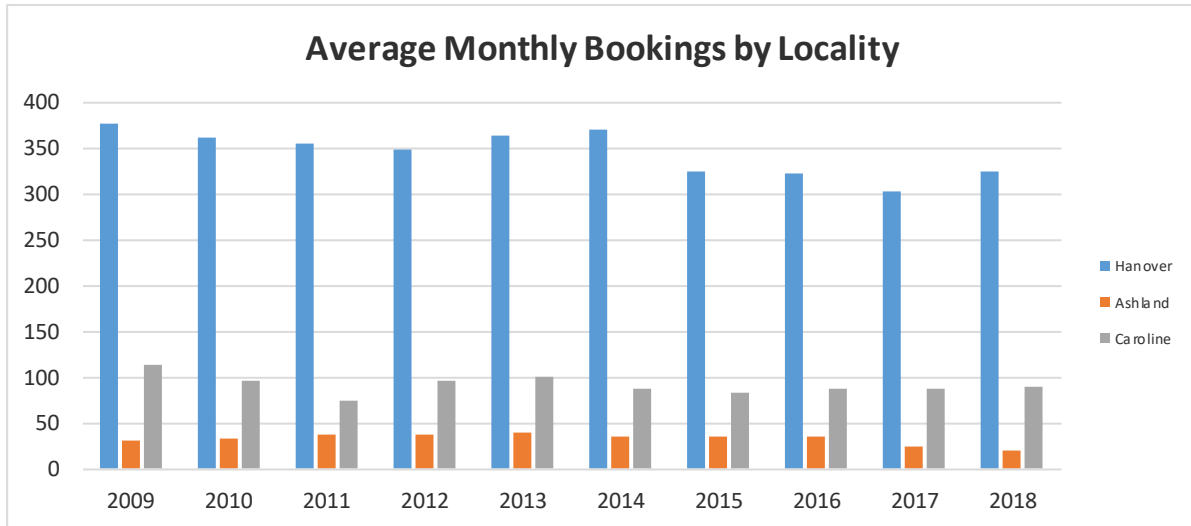
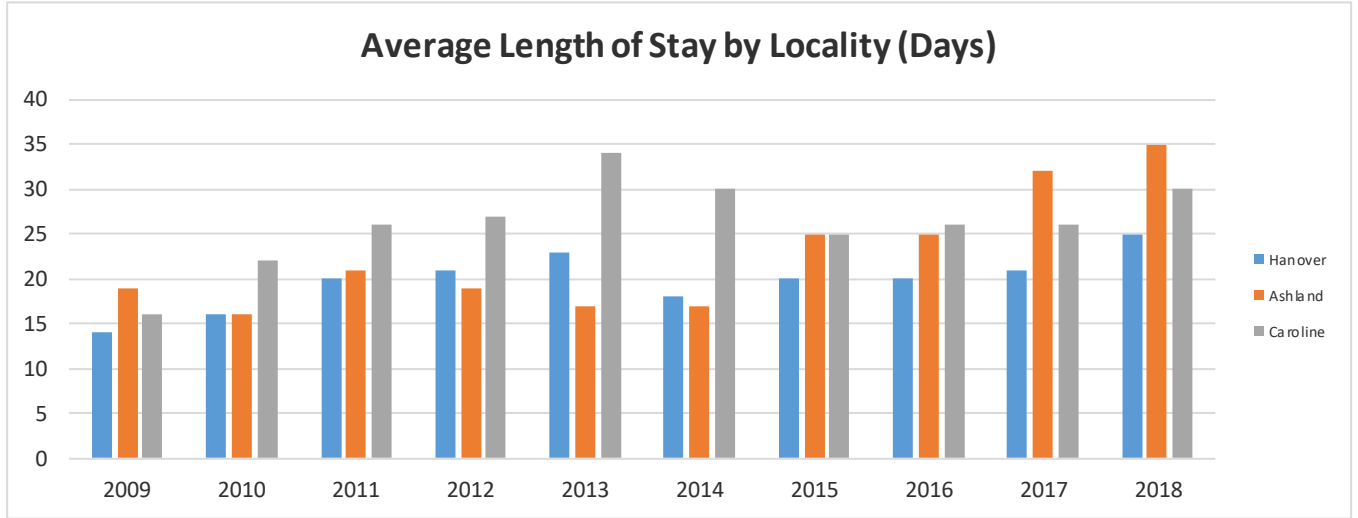
| PERFORMANCE MEASURES | FY2018 Actual | FY2019 Actual | FY2019 Budget | FY2020 Budget |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| # of Cell Searches | 34,711 | 31,823 | 33,000 | 32,000 |
| # of Common Area Searches | 9,516 | 11,168 | 8,500 | 11,000 |
| # of Contraband Finds | 24,546 | 23,507 | 22,000 | 24,000 |
| # of Significant Contraband Finds | 25 | 12 | 30 | 20 |
| # of Intake Bookings/Releases | 8,879 | 8,430 | 9,000 | 9,000 |
| # of Inmates Classified | 4,958 | 6,040 | 5,500 | 6,500 |
| # of Inmate Transports to Local agencies | 1,518 | 1,744 | 1,500 | 2,000 |
| # of Inmate Transports to Federal agencies | 305 | 475 | 300 | 500 |
| # of Inmate Work Force man hours provided to agencies | 11,696 | 9,499 | 12,000 | 10,000 |
| Labor cost savings to agencies by Inmate Work Force | \$84,796 | \$68,868 | \$90,000 | \$75,000 |

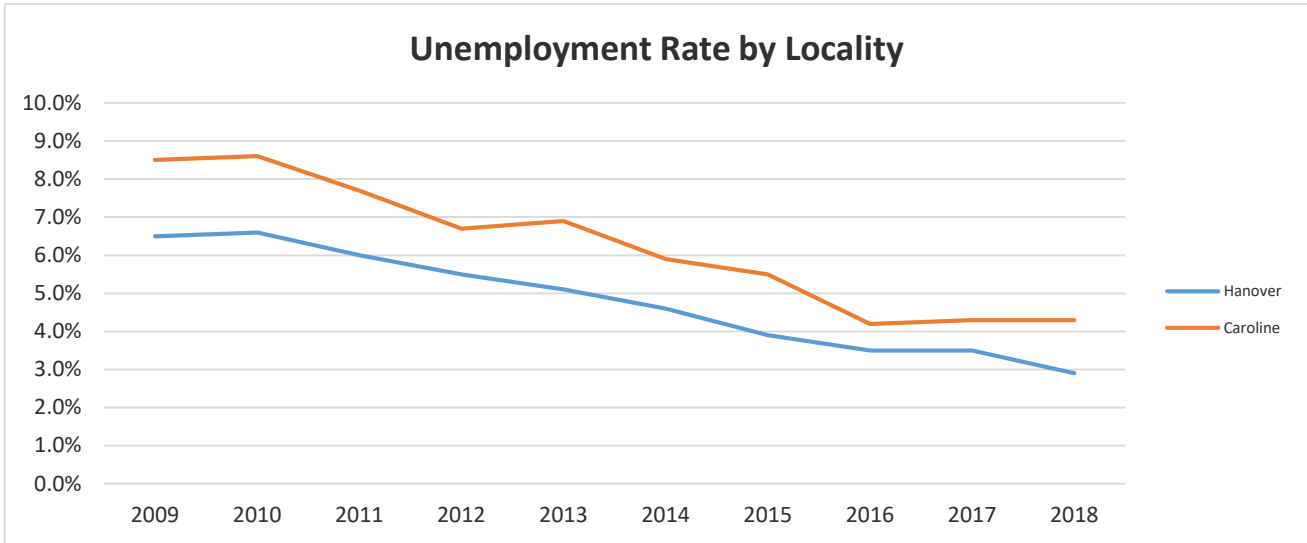
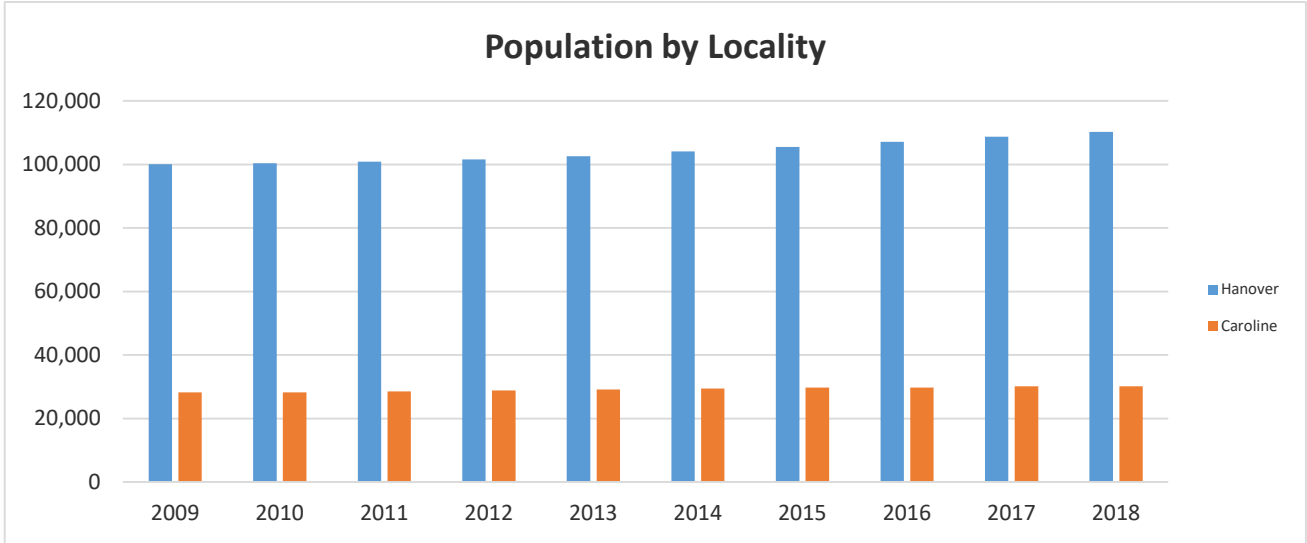
**PAMUNKEY REGIONAL JAIL
DIVISION BUDGET**

**FUND: ENTERPRISE FUND
FUNCTION: PUBLIC SAFETY
DIVISION: SECURITY**

| Account Description | FY2018 Actual | FY2019 Projected | FY2019 Budget | FY2020 Budget | % Change |
|---|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------|
| PERSONNEL | | | | | |
| Salaries & Wages - Regular | 2,784,564 | 3,532,200 | 3,533,929 | 4,232,101 | 19.76% |
| Salaries & Wages - Overtime | 122,658 | 284,118 | 155,000 | 205,000 | 32.26% |
| Salaries & Wages - Part-time | 39,048 | 26,297 | 64,788 | 48,947 | -24.45% |
| FICA | 203,339 | 276,652 | 287,159 | 343,183 | 19.51% |
| VRS | 273,763 | 352,079 | 371,151 | 500,658 | 34.89% |
| Health Insurance Opt-out | 984 | 880 | 800 | 1,000 | 25.00% |
| Health Insurance | 515,430 | 484,134 | 471,634 | 680,686 | 44.33% |
| Life Insurance | 36,478 | 45,775 | 46,294 | 55,441 | 19.76% |
| Disability Insurance | 3,800 | 4,829 | 4,000 | 4,500 | 12.49% |
| TOTAL PERSONNEL | 3,980,064 | 5,006,964 | 4,934,756 | 6,071,516 | 23.04% |
| OTHER OPERATING SUPPLIES | | | | | |
| Repair & Maintenance | 0 | 0 | 0 | 250 | 100.00% |
| Maintenance Service Contracts | 0 | 0 | 0 | 3,200 | 100.00% |
| Maintenance Service Contracts - Copiers | 0 | 0 | 0 | 2,340 | 100.00% |
| Printing & Binding | 0 | 150 | 1,100 | 800 | -27.27% |
| Office Supplies | 699 | 1,467 | 3,556 | 4,975 | 39.90% |
| Laundry, Housekeeping & Janitorial Supplies | 0 | 100 | 450 | 2,875 | 538.89% |
| Linen Supplies | 0 | 0 | 0 | 10,000 | 0.00% |
| Police Supplies | 2,784 | 9,050 | 10,829 | 19,590 | 80.90% |
| Uniforms - Inmates | 0 | 0 | 0 | 15,800 | 0.00% |
| Instructional Supplies | 14,617 | 14,298 | 20,635 | 22,800 | 10.49% |
| Other Operational Supplies | 1,954 | 2,581 | 3,801 | 37,675 | 891.19% |
| Small Capital Outlay | 1,364 | 1,303 | 1,875 | 6,950 | 270.67% |
| Subsistence & Lodging | 0 | 1,961 | 1,000 | 0 | -100.00% |
| Convention & Educational Training | 2,160 | 2,314 | 1,500 | 1,100 | -26.67% |
| Dues & Association Memberships | 35 | 0 | 0 | 0 | 0.00% |
| TOTAL OTHER OPERATING EXPENSES | 23,613 | 33,224 | 44,746 | 128,355 | 186.85% |
| CAPITAL COSTS | | | | | |
| Furniture & Fixtures | 0 | 69,400 | 35,000 | 0 | 100.00% |
| Motor Vehicles & Equipment | 0 | 0 | 0 | 75,000 | 100.00% |
| TOTAL CAPITAL COSTS | 0 | 69,400 | 35,000 | 75,000 | 100.00% |
| TOTAL DIVISION TOTALS | 4,003,676 | 5,109,587 | 5,014,502 | 6,274,871 | 25.13% |

STATISTICAL INFORMATION





GLOSSARY

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Appropriation – A legal authorization by the Jail Authority Board to incur obligations and make expenditures for specific purposes.

Asset – Resources owned or held by a government which have economic value.

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

Balanced Budget – The Jail Superintendent annually proposes, and the Jail Authority Board adopts, a budget and a five year financial plan for the upcoming year in which the revenue available match or exceed the projected expenditures.

Bond – A long-term promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a specified date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing/Refunding – The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.

Budget – A plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment – An adjustment to the original budget through a supplemental appropriation.

Budget Calendar – The schedule of key dates a government follows in the preparation and adoption of the annual budget.

Budgetary Basis – Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control – The control of a government in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets – Items having an original unit cost of \$5,000 or more and a useful life of five years or longer.

Commissary – A store place that sells food, clothing, stationary and hygiene related products to the inmate population.

Contractual Services – Services rendered to a government by a private firm, individual or other governmental agency. Examples include utilities, maintenance agreements, and professional consulting services.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Depreciation – A reduction in the value of an capital asset with the passage of time to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Disbursement – The expenditure of monies from an account.

Divisions – Major categories of the Jail: Administration, Food Service, Information Technology, Maintenance, Medical, Operations/Support and Security.

Distinguished Budget Award – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budgets.

Encumbrance – The commitment of appropriated funds to purchase an item or service.

Enterprise Fund – A proprietary type fund to account for operations which are financed and operated similarly to a private business; where the cost of providing a good or service is recovered primarily through user charges.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenses – Charges incurred (whether paid immediately or unpaid) on operations, maintenance, interest or other charges.

Fiscal Year – A twelve-month financial operating period designated by an organization for accounting and budgeting purposes. The Jail's fiscal year begins July 1 and ends June 30.

Fiduciary Funds – Trust and/or agency funds used to account for assets held by a government in a trustee capacity.

Fringe Benefits – Contributions made for the government's share of costs for Social Security and the various pension, medical and life insurance plans.

FTE (Full-time Equivalent) – Staff, including full-time and part-time benefitted employees. The Jail benefits begin at a full-time equivalent status of 0.5.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g. public safety).

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The difference between fund assets and liabilities.

GAAP (Generally Accepted Accounting Principles) – Uniform minimum standards for financial accounting and recording.

GASB (Governmental Accounting Standards Board) – The ultimate authoritative accounting and financial reporting standards setting body for state and local governments.

GFOA (Government Finance Officers Association of the United States and Canada) – The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit.

Grants – A contribution by a government or other organization to support a particular function. Grants can be classified as either operational or capital, depending upon the grantee.

Goal – A statement of broad direction, purpose or intent based on the needs of the organization.

Inmate Trust Fund – Fiduciary type fund that accounts for individual inmate account balances.

Inmate Welfare Fund – Fiduciary type fund that accounts for commissions earned on inmate commissary orders. These funds may only be used to benefit the inmates

Intergovernmental Revenue – Funds received from Federal, State or other local governments in the form of grants, shared revenues or payments in lieu of taxes.

Indigent – An inmate who has a debt balance in their inmate trust fund account for at least the past fifteen (15) days.

JailTracker – The Jail Inmate Management and Records system currently used by the Jail.

Objective – Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Obligation – An amount which a government may be legally required to meet out of its resources, including liabilities and encumbrances not yet paid.

Operating Expenses – The cost of personnel, services, materials and equipment required for a division to function.

Operating Revenues – Funds that the government receives as income to pay for ongoing operations and day-to-day services.

Performance Measures – Data collected to determine how effective or efficient a program is in achieving its objectives.

Program – A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Proprietary Fund - Funds used to account for a government's business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark revenues for a specific future purpose.

Resources – The total amount available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenues – Sources of income which support the operations of government.

Salaries and Fringe Benefits – Expenditures for salaries, wages and contributions benefits for costs of Social Security and various pension, medical and life insurance plans.

Vision and Mission Statement – The purpose and direction of the organization, created in order to remain focused on those activities appropriate and critical for local government.

VRS (Virginia Retirement System) – The retirement program that the Jail is statutorily required to participate in, which is overseen by the Virginia General Assembly who has the authority to set the rates.

ABBREVIATIONS

ACA – American Correctional Association

ADP – Average Daily Population

CAFR – Comprehensive Annual Financial Report

DCJS – Department of Criminal Justice Services

DOC – Virginia Department of Corrections

FICA – Federal Insurance Contributions Act

FTE – Full-time Equivalent

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GED – General Education Diploma

GFOA – Government Finance Officers Association of the United States and Canada

GTL – Global Tel Link

ICE – Immigration and Customs Enforcement

IRS – Internal Revenue Service

IT – Information Technology

LIDS – Local Inmate Data System

LODA – Line of Duty Act

OPEB – Other Post Employment Benefits

PREA – Prison Rape Elimination Act

PRJ – Pamunkey Regional Jail

RFP – Request for Proposal

VCIN – Virginia Criminal Information Network

VPPA – Virginia Public Procurement Act

VRS – Virginia Retirement System