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April 11, 2007

The Honorable Members of the Board of Supervisors
County of Hanover, Virginia

Dear Members of the Board:

I am pleased to present Hanover County's Adopted Fiscal Year 2008 Budget as well as Five-Year Financial Plan. We have worked closely with County departments, Constitutional Officers, and the School Superintendent to develop a financial plan that addresses our current challenges and seeks to maintain or improve in key area services for the five-year planning horizon. This budget is based on reducing our real property tax rate five cents in 2007 to 81 cents and then maintaining this rate over the next five years.

We are fortunate to live in a County where citizen involvement not only helps define government services, but enables us to deliver them at a high quality and low cost. Their participation is critical to the quality of life in the County that continues to be recognized, most recently by the America's Promise Alliance ranking Hanover as among the 100 best communities for young people in the nation. Our focus on having great schools, low crime and low taxes was reaffirmed in the most recent citizens' survey in which the County ranked first in the South Region not only for the best place to live but also as the best place to raise children. From a business perspective, the American City Business Journal ranked the County in the top 50 counties for quality of life. While we continue to strike a balance between strong business investment and planned suburban development, we also remain focused on historic preservation and rural areas. For example, in the last year Progressive Farmer Magazine ranked the County as the 15th best place to live. The dedication of 124 acres to the National Park Service and the preservation at no cost to taxpayers of over 5,000 acres under our Rural Conservation District help make Hanover County unique.

This document reflects an enormous amount of work, and while we recognize that a 400 page document is necessary to describe the full spending plan and the summary section concentrates on any changes in staffing, rates, large capital purchases, I will highlight in this letter what I see as the important issues.

Hanover: People, Tradition and Spirit

Financial and Economic Condition

The County's attainment of the AAA bond rating in September 2006 was quoted by Fitch Ratings: "Hanover continues to experience economic growth while maintaining policies designed to balance commercial development with retention of rural areas." In this rating report the County also was "further supported by extensive institutionalized management and planning practices, low debt and unemployment levels, consistently positive financial results, strong tax base performance, high income levels, and excellent growth prospects." The recognition of being Fitch's smallest populated AAA county has earned the County great recognition, but the most important factor is enabling the County to receive very low interest rates when issuing debt.

The State's financial and economic condition appears to be strong as evidenced by strong revenue collections, in both income taxes (5.9% increase) and sales taxes (16.6% increase). This is also reflective of the low State unemployment and high median adjusted gross incomes as compared to other states. With the State Car Tax Relief capped at \$950.0 million, State revenue growth is now distributed to other areas. However, while the schools benefited from a \$13.3 million State revenue increase in the FY07 budget, it is expected that they will only receive a \$2.2 million or 2.6% increase in FY08. The variability of State funding is one of our biggest challenges. Many of the on-going costs created when new State funding is provided (e.g., teachers) are costs that are not sustained by State funds in the following year to even support a moderate merit increase or meet existing inflationary costs.

For Hanover, the local economy continues to be very strong as evidenced by key indicators:

- Low unemployment of 2.3% in March 2007 which was a major contributing factor in the Richmond region being recognized as the lowest unemployment rate in the nation for metropolitan areas;
- High median adjusted gross incomes of \$41,554 in 2004 (10th highest in the State) reflect the continued strong wages earned by the citizens;
- Local sales tax growth of 6.0% in FY07 continues positive trends of our local retail merchants;
- Median new home sale values of \$406,000 and average home values of \$270,900 in 2006. The ability of existing homeowners to sell their homes at good values and shorter times on the market than regional benchmarks recognizes the demand and value that exists for the County's quality of life; and
- Commercial/industrial property growth increased the tax base by \$42.0 million reflecting the strength of this significant segment of our economy to keep pace with the impacts of our residential demand.

The population growth rate of 1.5% to 100,626 is projected for July 2007 reflecting the low end of our moderate residential growth range. Our five-year average (1.8%) is in-line with the Comprehensive Plan assumption of 2.0%. The County also continues to maintain a strong fund balance projected at 10.6% of revenues, which meets our cash flow needs, provides for a contingency reserve for unanticipated expenditures and is a strong factor for rating agency reviews. In addition, the County has specific reserves set aside for future capital needs and economic development incentives.

The County has had a very successful year in economic development with nearly \$100 million in new business investment. This includes 18 businesses directly assisted in getting permitted into their new or expanded location, and more than 60 businesses directly assisted with information and real estate options. The quality of recent business investment was recently recognized by the Greater Richmond Association of Commercial Real Estate with two County business relocations receiving awards: one for the industrial project of the year and the other for overall project of the year. This has also contributed to the County's

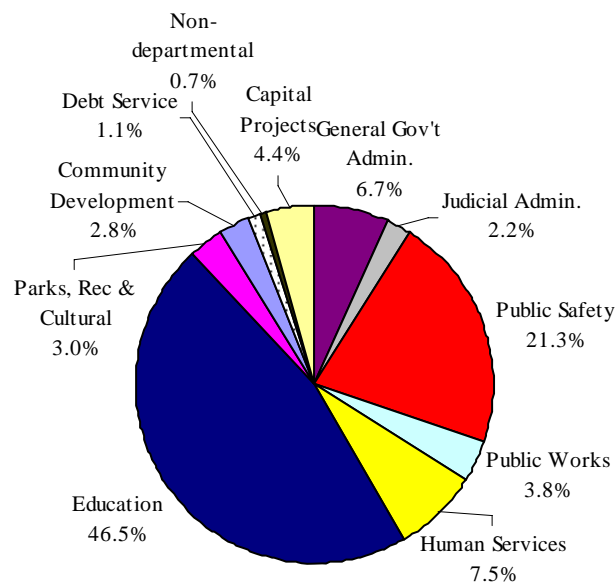
1.6% total employment increase of 709 more workers, which has maintained our jobs to labor force ratio at .80:1. The County's Economic Development Strategic Plan establishes a long-term goal to attain a jobs to labor force ratio of 1:1 as we try to provide jobs in the County equal to the number of workers who live in the County. This will help create a long-term, sustainable balanced community, which can accommodate its share of residential growth while continuing to fund its services, including schools, at a consistently high level.

As part of an FY08 initiative, funding has been provided to develop a retail strategy which can better position the County's resources and target retail corridors to meet citizen demands for retail establishments and support quality mixed use opportunities.

Budget Summary

We traditionally measure changes in our budget by comparing the total budget and the total General Fund budget. The total General Fund budget increase reflects increased service costs, transfer of one-time surplus funds to capital budgets and citizen demands for new services. The total budget also includes impacts of any capital expenditures, which may vary from year to year depending on the construction of new facilities, such as a new school.

- The budget for all funds is \$389.3 million, reflecting a 4.6% decrease. The decrease is due to a large FY07 budget for County and School capital projects, primarily related to the bond referendum projects approved by County voters in November 2005. Excluding capital projects and internal service fund, operating budgets are increasing by 5.4%.
- Total General Fund budget is \$199.6 million, a 9.5% increase. This increase provides for a 4.0% merit pay increase for County and School employees, the personnel initiatives adopted in the previous Five-Year Financial Plan (April 2006) and the one-time transfer of \$2.3 million in projected surplus funds to the capital budget. The budget increase of 9.5% is comprised of the County spending most of the revenues on Education (46.5%), Public Safety (21.3%) and Human Services (7.5%). These three services account for 75.3% of the total General Fund budget. The following graph illustrates the uses of the General Fund expenditures by function:



General Fund Revenues

Our Five-Year Financial Plan anticipated ongoing revenues for the upcoming year to increase at a conservative 6.1% as compared to current year projections increasing at 8.2%. While there are many dynamics to changes in a budget, the following revenues have been highlighted:

Real Property (\$9.4 million increase): The County is fortunate to have had real property taxes revenue growth produce a total surplus of \$4.4 million over the FY06 and FY07 budgets. These revenues give us an opportunity to address a critical capital need of a new court facility and provide additional funding for our road improvement initiative.

The sustainable tax base of both residential and commercial properties, including new construction growth, reflects the high quality of life in the County. The impact of this year's higher than projected reassessment provides us with an opportunity to reduce the tax rate five cents from 86 cents to 81 cents in 2007. This will reduce the average assessment increase impact from 13.6% to 7.0%, which is consistent with the FY07 Five Year Financial Plan. While this impact is higher than we would like, the capital demands of the County, public safety staffing challenges and the shifting of transportation responsibilities from the State can not be ignored. The tax relief for elderly and disabled program enhancements approved by the Board of Supervisors in November 2006 will raise total relief to \$1.2 million and the land use program value increasing to \$6.2 million in tax relief should hopefully further mitigate assessment increases.

Personal Property (\$2.3 million increase): Base personal property growth remains steady with a projected growth rate of 6.2%. However, with the State's participation in car tax relief frozen at a fixed \$15.0 million annually and not the 70% relief plan that had existed in 2005, the County taxpayer will see less and less State car tax relief on their bills for the foreseeable future. In 2006, relief was reduced to 61%, and it is projected that this relief will be reduced to 58% in 2007 under the State's formula. Quite simply, a \$20,000 car previously would have had a tax bill in 2005 of \$218 and now the same valued car will pay \$299 in 2007, a 37.6% increase.

Under this category is also the taxation of aircraft. Currently, our tax rate for aircraft is \$1.00 per \$100 of assessed value and I am recommending reducing this by 50% to 50 cents. This competitively positions the Hanover County Airport to attract corporate aircraft, thereby encouraging business to locate in the County. Based upon known corporate aircraft plans to locate in the County with their high assessed values, this tax rate reduction is projected to be revenue-neutral.

Sales Taxes (\$980,000 increase): With new retail establishments recently opened and expected to open in the near future, the County should be poised to gain a greater share of taxable sales in the marketplace. The current year is projected to increase 7.0% over FY06. The projected annual increase of 6.0% in FY08 over the FY07 forecast recognizes the contributions from the many new and existing retail establishments.

State and Federal Revenues (\$937,000 increase): Traditionally this increase is primarily a combination of State support for local constitutional offices (4.0% salary increase effective December 2007) and support of local programs, such as Social Services that is increasing 3.2%. During FY07, the County was awarded a Federal grant for Fire/EMS that provides matching funds totaling \$223,000 in FY07 for 12 Firefighter/EMT positions. Excluding this Fire/EMS grant, these revenue sources have low growth rates, illustrating the constraints placed upon local revenues in funding service levels.

Other Fees: Certain fees are periodically reviewed to determine if they are recovering the costs for the services they provide. For FY08, changes are expected for the park's summer playground program,

erosion and sediment control program, stormwater management fees and building inspection fees to better reflect cost recovery goals.

General Fund Expenditures

Public Safety

The nationally accredited Sheriff's Office continues to be the leader in deploying highly qualified officers in a manner that results in the lowest crime rate in the region. With 75% of the Sheriff's budget invested in sworn officers, Sheriff Cook is a strong advocate of community policing which requires a physical presence by our uniformed officers. The Sheriff's Office budget is \$18.1 million, an increase of \$1.6 million and 9.4%. The budget contains funding for seven additional sworn officers: two sergeants, one school resource officer for the new Tech Center, three deputies and a major for investigations. This will put us at 19.5 sworn officers per 10,000 population as we continue the trend of raising our sworn officers ratio from 19.1 in FY07 and anticipate meeting our goal of 20.0 officers per 10,000 population by FY10.

The budget also provides \$433,000 as part of the County's benchmark program that enables the establishment of a recruit grade as the entry level Sheriff's deputy. With the demand in the region for quality law enforcement officers at an all-time high, the budget includes funding to further develop recruitment strategies that will result in filling these critical positions. As previously planned, a court services deputy is also provided to meet the growing support needs of the courts. Two additional support positions include a systems administrator to meet the technology needs of this highly automated office and a part-time support services coordinator for logistical tasks.

With the request from Beaverdam Volunteer Fire Department (VFD) to provide daytime support, only four of our sixteen stations remain 100% volunteer (Ashland VFD, Black Creek VFD, West Hanover Rescue and East Hanover Rescue). In Hanover County, a combination of volunteers and career staff respond to over 78% of Fire/EMS calls. The success of this combination system was recently recognized with a Governor's Award for Excellence – Outstanding Fire Response for two major fires: the Covenant Woods fire in February 2006 and a 75 acre brush fire in March 2006. The Fire/EMS budget is \$13.0 million, an increase of \$1.7 million or 15.4%. The local funding increase is \$1.1 million or 11.3% higher as the new Federal SAFER grant will provide \$422,000 in FY08. The local match for this grant that provided 12 positions in FY07 will utilize over \$160,000 of the \$250,000 in additional plan funding. In addition, one lieutenant position is necessary for proper supervisory support.

The advanced life support (ALS) certification incentive program initiated in FY07 has shown success with 30 employees now receiving this incentive. The beneficiaries of the program are those citizens in need of such critical service with four ALS ambulances on the 16/24 schedule. Similar to the Sheriff's need for a recruit grade, Fire/EMS also has a need for the establishment of recruit grade as part of the County's benchmark program. This aligns firefighter/EMT entry-level positions to that of the region.

The expansion of our animal pound has allowed us to better serve the public and our daily demands have grown from 120 to 168 animals. In continuing to provide for the care of the animals at the shelter and manage the kennel attendants, a kennel supervisor position is funded.

Emergency Communications was recently accredited for their Emergency Medical Dispatch Program by the Virginia Office of EMS. They have also taken the lead in ensuring that the new communications system project is implemented as planned. The FY08 budget begins to recognize \$37,000 in operating costs for this project and the five-year plan anticipates the total \$1.1 million annual operating cost for this major new initiative.

Education

Our nationally recognized school system continues to be a model of high quality at a low cost. This is evidenced by our top 5% State rank on measures of student achievement and 8th lowest per pupil cost at \$7,937 (2nd lowest amongst school systems with more than 15,000 students).

The school operating budget is \$183.6 million or a 5.3% increase over the current year. The local funding target was increased by \$1.5 million, primarily for provision of a 4.0% merit to all school employees. This local funding increase resulted in a \$7.0 million or 8.2% increase from the prior year, compared to a \$2.2 million or 2.6% increase in State funding. The local funding levels will increase from 48.8% in FY07 to 50.1% in FY08 of the total School operating budget. The funding provides for the retirement system cost increase of \$1.5 million, including the health care credit change, and health insurance increase of \$700,000. The school budget also includes funding for 22 new positions, of which 15.5 are needed to meet special education staffing requirements as well as planning staff for the new 2008 elementary school and Trades School.

The capital program includes construction of the \$8.2 million Trades School and \$7.2 for renovations to many of the existing school facilities.

Judicial

In FY06, the County began a facility space study with initial indicators illustrating our greatest needs were in the courts and related judicial administration support. The Board of Supervisors targeted funding in FY07 to better define the options and funding to meet these needs and based upon meetings with the three judges, Commonwealth Attorney, Clerk of Circuit Court and Sheriff's Court Services Unit, an additional 30,000 sf is needed. This would provide for a full 6-court room facility with proper holding cells for each court, meeting rooms for attorneys/clients and the various support functions of the courts.

In recognition of the significant need, this project has been accelerated to begin architectural design of a \$42.5 million project, \$5.7 million funded by cash and \$36.8 million funded by debt. While this commitment of debt was not anticipated, further review of the debt management program and targeting of future year-end surpluses will be necessary to accomplish this funding approach. The impact to the County's Five-Year Financial Plan is \$1.4 million by FY12 in new debt service and operating impacts above the previous plan. We have made great efforts to position the County's funding and future budgets to absorb the impact without a tax rate increase. This impact was mitigated by the fiscal strength in FY06 and FY07 by using these cash reserve funds for capital improvements. This enables the County to fund one of its largest capital projects.

Human Services

The FY08 budget for the Community Services Board (CSB) reflects the strategic planning goals adopted by the CSB in December 2006. The budget is a result of a thorough analysis of programs, demand and revenue and expense projections. With no anticipated increases and possible decreases in Federal or fee revenue in the future and increasing personnel expenses, staffing will be reduced by fourteen positions in FY08. These staff decreases will be accomplished through retirements, attrition, reassignments and outsourcing without layoffs. The budget reflects these staff reductions and the strategic planning goals to privatize services for those with severe disabilities, emphasizing regional and collaborative relationships. Logomotion, our printing business that provides jobs to clients with disabilities and managed by County staff, will be outsourced.

Because of these changes the total CSB budget decreased 3.6% to \$10.6 million. However, maintaining such service levels with more conservative non-local revenue estimates will result in local funding increasing \$463,000 or 10.3%. The County and CSB staffs have developed targeted local funding for

five-year plans that provide flexibility to CSB in leveraging grants, Medicaid revenues and other fees to best administer their programs. The successful new opening of the mental health clubhouse north of Ashland in December 2006 demonstrates our commitment to providing services to the community.

Social Services continues to be one of the highest ranking social services offices in the State in processing efficiency of client applications and award-winning quality services. Their budget of \$5.9 million is comprised of 81.9% in program-related services which are funded by State and Federal reimbursements and they continue to operate efficiently on moderate local funding increases; 5.2% in FY08.

Public Works

As the State continues to debate its traditional role and responsibilities with regards to road construction, the pressures on the County's roads continue. In reaction to this impasse, the Board has furthered the County's response to citizen needs over recent years, most recently by initiating local funding of \$200,000 and a plan to increase such contributions by \$100,000 annually. Between State revenue sharing funds matched to the fullest extent, developer contributions, proffers and local funding, a total of \$12.0 million has been provided for roads in the five-year CIP. The funding for roads will increase \$4.5 million and 59.3% over the FY07 adopted CIP. While specific use of funds have been partially identified in FY08 (New Ashcake extended, Rt. 301/Ashcake/Rural Point Intersection, Teman and Tyler Station), specific projects will be recommended annually for the use of these funds in FY09-12. Establishing this new level of funding will allow the County to better address long-standing critical projects that have been deferred many years due to State funding reductions.

The County continues to pick up the cost for unfunded State mandates that are administered locally. First, the septic tank pump-out program mandated by the Chesapeake Bay Act requires a clerical position to help administer to 25,000 customers. In addition, the erosion and sediment control cost recovery fee structure re-aligns the fees in lowering the base and increasing the per acre fee. This will benefit the smaller commercial projects that are typically below one acre of site disturbance. Finally, stormwater management fees are increased by an inflationary amount to provide for the cost recovery of this program.

An Airport Fund was created in February 2007 to account for the County's oversight of the Hanover County Airport. With the current hangar improvements project funded by the fixed-based operator, the ability to serve more corporate aircraft will enable the aircraft tax rate to be reduced in half, while collecting the same total revenues. The recent improvements to the airport are a great example of public-private partnership together with State/Federal grants in developing a facility that can better serve everyone from residents enjoying their smaller aircraft to the increased convenience of the business community.

Parks and Recreation

Traditionally, we focus upon the park sites and programs of Parks and Recreation; however, we have recently been notified by the National Safety Council that this department was a 2006 Industry Leader Award winner for their tremendous safety record and actually the only government agency in the nation to receive this award.

We are fortunate in the County to have many talented citizens who devote their time to teach a class or coach a team for program fees that are very reasonable. This valuable component to high quality of life, involves tremendous coordination of the Parks and Recreation staff between teachers, classrooms and citizen participants. In further ensuring that a variety of programs are available to all citizens, a Recreation Coordinator's position is needed in FY08. In addition, the park referendum projects will need dedicated oversight, therefore a part-time capital project specialist will be added as previously planned.

These changes contributed to the 16.0% increase in the Parks and Recreation budget, of which nearly half of this increase is supported by increased program revenues.

Other General Fund Budget Highlights

Some of the other significant changes, many of which were anticipated in the previously adopted Five-Year Financial Plan in the budget include:

- Planning: Addition of a senior planner to respond to customer service needs for business as the County currently has many large scale business development projects anticipated.
- Building Inspection: A plan examiner is funded through the inflationary and market review of building inspection fees. This position will assist with the customer service needs for many of the commercial projects anticipated.
- Judicial Administration: A Deputy Clerk for the Clerk of Circuit Court to assist in meeting staffing standards for this office.
- General Government Administration:
 - The Commissioner of Revenue's need for a customer service agent position is included. The focus of this position will be to handle the increased volume of business-related licenses, fees, sales tax reviews and personal property audits.
 - Information Technology will add a position to focus upon the server systems which have increased from 32 to 90 in just three years.
- Library: An additional librarian to meet the support needs of Ashland, Atlee and Mechanicsville libraries.
- Boards and Commissions: After reviewing boards and commissions for which the services of those appointed (28 citizens) receive a salary, the benchmark process results in \$29,000 in additional funding.

Capital Improvements Program

The Capital Improvements Program (CIP) is the County's five-year plan for investing in facilities, equipment and vehicles whose individual costs exceed \$50,000. The five-year plan for County projects (not including Education, Public Utilities, and the Airport) is \$80.9 million, \$12.7 million in FY08. It is funded with General Fund cash, grants, developer proffers/fees, cash proffers and debt, with \$2.6 million of debt in FY08 related to bond referendum projects and courts project. The County budget policy recommends the use of pay as you go funding for 10% or more of County/School projects to recognize the need to balance the use of debt with other resources. This plan uses "pay as you go" funding for 44.7% of the projects.

Perhaps the greatest challenge in developing a long-term capital program is determining the inflation rate for construction, especially for those projects involving concrete and steel. The County will continue to develop a CIP using conservative assumptions; however, scope modifications and alternative strategies may be needed to offset significant unforeseen construction industry increases.

Employee Compensation and Benefits

County schools and local government are service organizations whose budgets for employee compensation and benefits make up 70% of the total operating budget. Our ability to provide quality service and meet the high standards of the community is dependent upon our ability to recruit and retain qualified staff. As we look to determine what level of compensation will keep us at the competitive level in the Richmond region, we find that our peers and private sector are funding 4.0% in compensation increases. For Hanover to recognize the significant efforts of our employees, a 4.0% merit pay increase for all County and School employees is funded, as well as the continuation of the benchmarking program.

County and School employees have worked hard to manage our self-insured health insurance plan costs, and while two years certainly doesn't establish a trend, as a result of this cost maintenance effort, I am recommending no changes to employee deductions for health for another year. Over the previous five years, employee deductions increased by as much as \$186/month and 50% for family coverage. In addition, in recognizing those employees who elect to not have health insurance, the opt-out credit is increasing from \$200 to \$300 annually.

I am continuously impressed with the performance of our employees and the efficiency with which we are able to provide services to our citizens. Maintaining our compensation and benefits at a competitive level will ensure that we're able to continue this high level of service into the future.

Public Utilities

In the context of the five-year water and sewer rate plan, customer growth is an important component of rate planning and we anticipate moderately lower customer growth now through FY08. However, other factors including capital projects in support of the Comprehensive Plan, regulatory requirements, significant increases in fees charged by Henrico and Richmond for water and wastewater services, renewal and replacement projects, and general inflation have a large impact on rates. As a result of revised forecasts and further reviews of expenditure plans, we have reduced the FY08 rate increase from the initially planned 8.0% to 6.0% for water and from 6.0% to 5.0% for sewer. Capacity fees are increasing 4.0% based on increased construction costs.

In FY08, new capital projects will total \$10.0 million, of which \$3.9 million represents the County's share of Richmond's joint capital costs under our water contract. We also anticipate completion of the \$1.5 million Atlee Manor Service district project funded by a combination of Federal grants and 0% loan from the Virginia Clean Water Revolving Loan Fund program. Since the adoption of the Comprehensive Plan, the Facility Master Plan is being revised and financial models updated.

Conclusion

For our citizens, this budget addresses the community's demand for quality County and School facilities and services. We continue to implement the referendum plan with funding of the Emergency Communications System and 911 Center, Ashland Fire Station, Farrington Fire Station, Mechanicsville Library, Parks and Recreation projects, various school renovations, 2008 elementary school and the Trades School. We also will begin the first judicial system improvement since 1979 with a new courts building. We have focused service initiatives to public safety, education and roadway improvements. This budget attempts to fund the adopted FY08 Board initiatives.

We also recognize the large assessment increase that has impacted the citizens, and the FY08 budget lowers the tax rate five cents to 81 cents and maintains that rate over the five-year plan. As with any budget, after meeting inflationary pressures, service level maintenance, defined initiatives and mandates, the limited areas for budgeted reductions generally are: lower service levels, deferred capital projects or lower employee salaries/benefits. Each cent on the real property tax rate is equivalent to \$1.1 million, therefore, in its simplest form for every additional cent reduction in the rate, \$1.1 million in on-going expenditure reductions is needed to offset the rate reduction.

We are fortunate to have citizens contribute to and define the quality of life that has met their goals through surveys and is well recognized nationally. Ensuring that this high quality of life continues to meet their goals, requires pro-active approaches to government and constant awareness of the environment

around us. Our job is to improve upon County services and keep Hanover a great place to live, work and play.

In closing, I would like to thank the department heads and their dedicated staffs who have worked to develop this budget. The County and Schools enjoy dedicated staffs who have worked together as a team to establish this financial plan. In particular, I would like to thank our County Administrator's office staff, Finance Department and Human Resources for the long hours put in over weekends and holidays to complete this budget.

Sincerely,

A handwritten signature in black ink that reads "Cecil R. Harris, Jr." The signature is written in a cursive style with a large, sweeping flourish at the end.

Cecil R. Harris, Jr.
County Administrator