

MEHERRIN RIVER REGIONAL JAIL AUTHORITY

ALBERTA, VIRGINIA



ADOPTED BUDGET 2024-2025

MRS. CRYSTAL WILLETT
SUPERINTENDENT

MRS. JENNIFER DERRENBACHER, CPA
FINANCE DIRECTOR

MR. CLIFF ALLEN
MAJOR OF SECURITY & OPERATIONS

MR. BRENT WRIGHT
MAJOR OF ADMINISTRATION & SUPPORT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Meherrin River Regional Jail Authority
Virginia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Meherrin River Regional Jail Authority for its annual budget for the fiscal year beginning July 1, 2023.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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MAP OF BRUNSWICK, DINWIDDIE, & MECKLENBURG COUNTIES Back Cover

FISCAL YEAR 2025 BUDGET MESSAGE

May 2, 2024

The Honorable Members of the
Meherrin River Regional Jail Authority
Alberta, VA 23821

Dear Members of the Authority:

I am very pleased to present Meherrin River Regional Jail's adopted budget for fiscal year 2025. As always, the budget has been prepared with the goal of maintaining low operational costs, while providing exceptional customer service to our user jurisdictions and providing a safe and secure environment for our staff, offenders and community.

Our budget process for the FY 2025 budget began in August 2023. Because of the timing and the need of our localities' budgetary timelines, we must prepare and present our proposed budget projections using financial data from fiscal year 2013 through fiscal year 2024. When we begin projecting for fiscal year 2025, we are only two months into fiscal year 2024. As you can imagine, this can be quite challenging at times. It is imperative we utilize all data and trends available to project and forecast the needs of our facility.

For our fiscal year 2025 budget the Jail is faced with a decline in our offender average daily population (ADP) from 300 in fiscal year 2024 to 280 in fiscal year 2025. Decreased ADP negatively impacts revenues and expenses, thus causing our user localities to be required to contribute a larger portion to balance the Jail's budget. To minimize the increase to locality contributions, we utilized budgetary tools in our fiscal year 2025 budget to alleviate large increases to our member jurisdictions. Along with a decline in inmate ADP, personnel expenses increase by \$281,343 in fiscal year 2025 to provide a 3% merit increase to our staff. The Jail also has many fixed expenses including insurances, contracts such as medical and maintenance, etc. which are increasing in fiscal year 2025 despite the decline in inmate population. As the inmate population decreases, the per diem cost to support these fixed expenses must increase proportionately which causes a higher per diem rate for our user localities. In FY 2024 our Operational Per Diem rate to our localities was \$42.30. This increased 7.84% to a \$45.61 Operational Per Diem Rate in FY 2025 because ADP decreased along with an increase in expenses. The historical changes in ADP are shown in the graphs on page 4.

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

Budget Objectives

- Continue to provide a safe, secure and sanitary facility for staff and inmates while maintaining cost saving measures in our operation.
- Provide a 3% merit increase for all employees.
- Enhance our efforts to recruit & retain competent, knowledgeable Jail staff by providing additional training opportunities.
- Collaborate with our medical services provider to provide additional Qualified Mental Health Professionals (QMHPs) for our offenders.

I truly appreciate everyone's hard work and dedication to the budget process as well as to our facility as a whole. I feel strongly the adopted budget in the amount of \$21,922,703 will carry us through our thirteenth year of operation. This budget is prepared to meet the needs of our user jurisdictions, Brunswick, Dinwiddie and Mecklenburg, as well as the courts in each of our User Agencies. This will be accomplished while ensuring the safety and security of our staff and offenders as well as the citizens of the localities we serve.

As stated above, the budget process is a strenuous task. This document would not be possible without the help of all staff. I would like to extend my sincere appreciation to Jennifer Derrenbacker, Finance Director, for all of her hard work and dedication to the budget process and this document.

Sincerely,

A handwritten signature in cursive script that reads "Crystal O Willett".

Crystal Willett
Superintendent

VISION, MISSION, & CORE VALUES**Vision Statement**

It is the vision of the Meherrin River Regional Jail to be stewards of our community with the highest regard to integrity and excellence. To promote positive growth for both the staff and the offenders entrusted to our care, to be proactive, seeking innovative correctional and rehabilitative practices that hold offenders accountable, and to assist offenders in becoming productive law-abiding citizens.

Mission Statement

The Meherrin River Regional Jail shall promote the safety and protection of the citizens within Brunswick, Dinwiddie and Mecklenburg counties by safely and securely procuring criminal offenders at the confines of our facilities. We shall strive to maintain programs and various opportunities for offenders to improve their character and morale to reduce recidivism statistics within our surrounding communities. We further strive to effectively and evenhandedly respect each offender in efforts for rehabilitation and education of skills to assist him/her upon reentry into society. Our entire staff is dedicated to the safety and security of each offender during the period of incarceration adhering to all policies and procedures of the Meherrin River Regional Jail.

Core Values

- Public Safety:** Protect the public, staff and offenders through the highest degree of professional performance at all times
- Integrity:** Promote a jail environment that is consistent with human dignity and one that is free from personal prejudices and discrimination
- Fairness:** Treat all employees, the public and offenders with fairness, honesty, consideration and dignity while recognizing diversity
- Commitment:** Operate the regional jail in an efficient and cost effective manner without jeopardizing the Jail's mission
- Professionalism:** Exhibit the highest degree of ethical behavior, professional excellence, quality and competence in all that we do

HISTORY OF THE ORGANIZATION

The Brunswick-Dinwiddie-Mecklenburg Regional Jail Authority was created pursuant to Article 3.1, Chapter 3, Title 53.1, Code of Virginia (1950), as amended by resolutions duly adopted by the governing bodies of the Counties of Brunswick, Dinwiddie, and Mecklenburg for the purpose of developing a new regional jail to be operated on behalf of the Member Jurisdictions by the Authority. On June 24, 2008, the Authority's name was changed to the Meherrin River Regional Jail Authority. The Board is governed by three members (including the County Administrator and Sheriff) from each of the participating localities and conforms to the statutory provisions of the Code of Virginia (1950), as amended. The Authority is considered to be a Jointly Governed Organization of the above localities because each locality is equally represented on the Board.

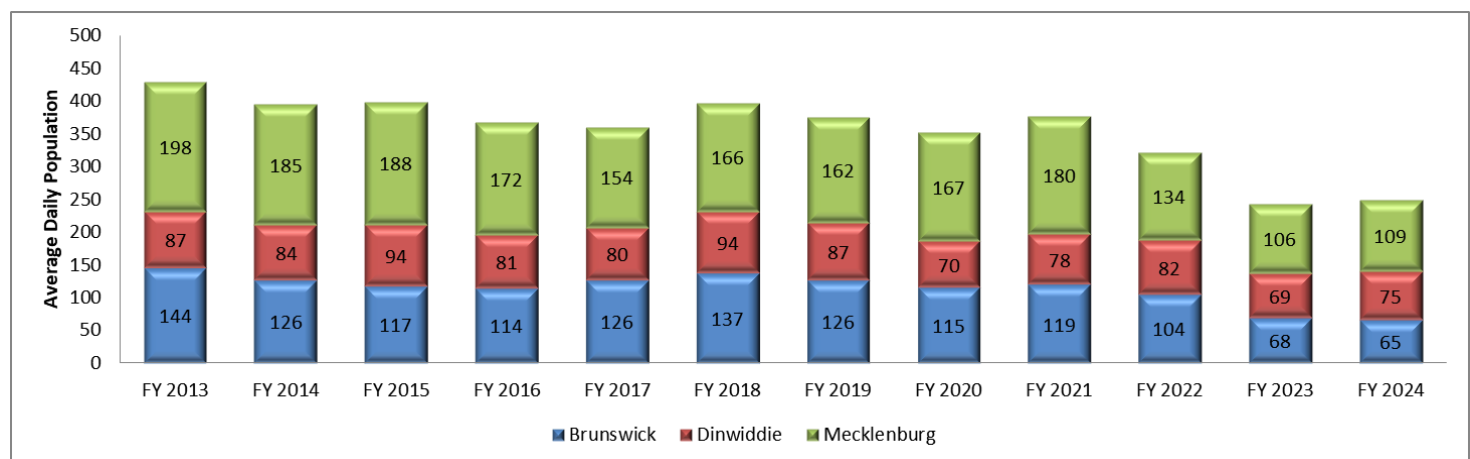
Meherrin River Regional Jail is located in southeast Virginia in Brunswick County. Brunswick County is a rural setting with a population of 16,500 and 583 square miles. Brunswick County is best known as the origin place for Brunswick stew.

Meherrin River Regional Jail's main facility in Alberta, Virginia opened in July 2012 and has total square footage of 156,643 to include 662 beds, consisting of 596 general-purpose beds, a 32-bed work release center, and 34 special management cells.

The satellite facility located in Boydton, Virginia opened in January 2013 and it has total square footage of 40,095 to include 104 beds, consisting of 76 general-purpose beds, a 24-bed work release center, and 4 special management cells. The Boydton facility has been temporarily closed since January 6, 2021. We anticipate re-opening this facility but do not have a definitive timeline.

Our facility serves Brunswick, Dinwiddie and Mecklenburg Counties. Serving the member jurisdictions as it does, the overall offender population is indirectly related to the populations of the three localities. This, in turn, serves as an indicator for the number of persons likely to be incarcerated from those jurisdictions.

The following chart displays our Localities' ADP (Average Daily Population) since we opened in July 2012.



STRATEGIC GOALS & OBJECTIVES

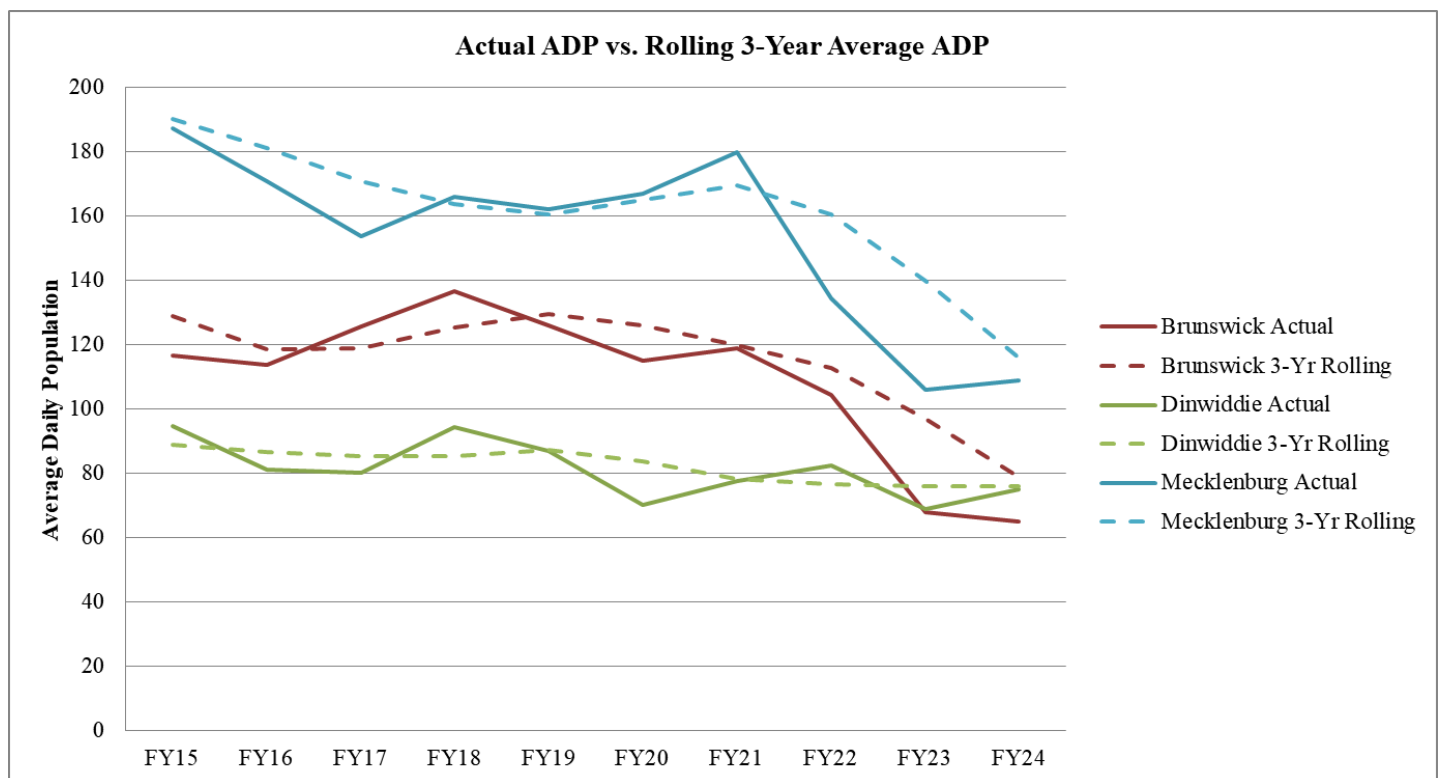
As stated previously in the Superintendent's FY 2025 Budget Message, the primary goal of the Jail is to provide a safe, secure and sanitary facility for our staff and offenders while maintaining cost saving measures in our operation. This primary goal directly supports our vision, mission and core values.

Annually, during the budget process, Division Heads submit their goals and objectives along with their itemized budget requests for the upcoming budget year. The Superintendent reviews each Division's submitted goals and objectives to determine which goals and objectives should be prioritized since these items are what influence the development of the budget.

Inherent in achieving our primary goal is providing sworn Jail staff with the necessary training and knowledge to perform their duties while promoting ethical behavior, professional excellence, and competence. We accomplish this by ensuring that all sworn Jail staff are properly trained and certified as required by the Virginia Department of Criminal Justice Services.

The Jail also achieves this goal by maintaining standards of compliance and accreditation through the Virginia Department of Corrections (DOC) certification, the National Commission on Correctional Health Care (NCCHC) as well as adhering to Jail policy and procedures.

In an effort to reduce large increases and decreases in locality contributions from year to year, we began incorporating new strategies into our budgeting process beginning in fiscal year 2024. This was accomplished by changing the method for calculating the allocated percentage that each locality is required to contribute to balance the budget. In previous years each locality's allocated percentage was determined by actual usage in the most recent full fiscal year (for fiscal year 2023 we used fiscal year 2021 actual usage) which caused large increases and decreases in their contributions from year to year. To minimize these large swings from year to year, in fiscal year 2024 we began determining each locality's usage allocation based on a 3-year rolling average. The chart below illustrates how this change positively impacts our localities and smooths out the large peaks and valleys in their contributions from year to year.

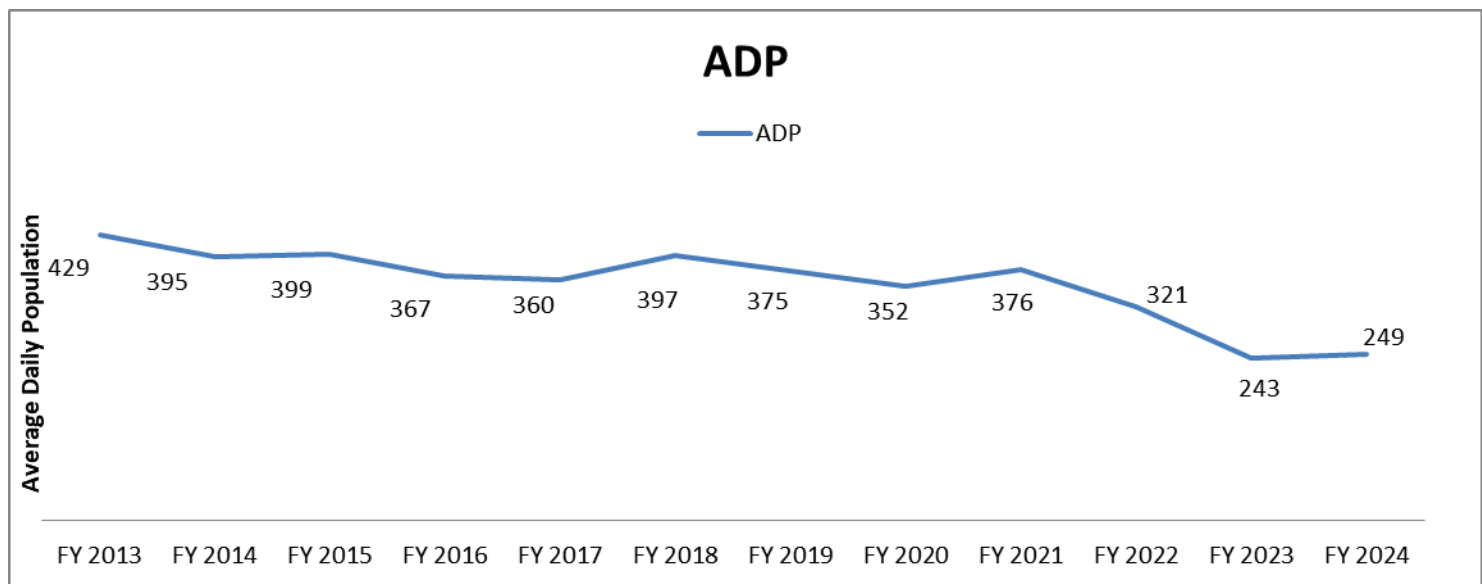


Another main goal is collaborating with our medical services provider to provide additional mental health opportunities for our offenders as well as Jail staff. This is in addition to the Qualified Mental Health Provider (QMHP) available 24/7 and psychiatrist that are currently being provided to offenders. This is accomplished by successfully renegotiating our contract with our current medical services provider. This is important as the issue of mental health has become a more prevalent topic in today's world.

Ultimately, our plan is to meet all of these needs and goals while keeping costs to a minimum for our participating localities. 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 the largest revenue source of our budget, 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.

The forecasting of the local offender population can be challenging at times, however we take historical trends into account as well as upcoming information from the localities when projecting the offender population. This is an important piece in developing the participating localities funding requirements as well as a majority of our other revenue sources which are impacted by offender population.

The following chart displays our Localities' ADP since we opened in July 2012.



LONG-TERM ORGANIZATION-WIDE FACTORS

The long-term organization-wide factors affecting the Jail and the budgeting process include the following:

Provide a safe, secure and sanitary facility for staff and offenders while maintaining cost saving measures in our operation: As it is each year, the revenue from the State is always an unknown in our operations. The state provides reimbursement for personnel costs for staff salaries and fringe benefits. In addition, we receive funds from the state for LIDS fees for housing offenders. In order for our facility to continue to maintain costs, we must actively watch for rulings in regards to the State's budget. If there are any major impacts to our budget as a result of the State's budget, we must re-evaluate and plan accordingly. By doing so, we will be able to continue to maintain growth in our reserve accounts to include the rate stabilization fund, operating reserve and capital reserve accounts.

Continue to enhance our relationships with our user jurisdictions, outside agencies and the public through effective correctional services and community involvement: The work force crews supervised by the localities and by our staff cut down on costs significantly. These crews help maintain parks, schools, county complexes, as well as work on approved special projects.

Ensure the facility complies with standards set forth by the Virginia Department of Corrections and the Virginia Compensation Board. We continually review our policies and standards to ensure that we are compliant with all DOC requirements. It is important that we maintain excellent working relationships with DOC as well as our Compensation Board representative in regards to keeping abreast of state mandated changes in regards to standards, salary reimbursements and per diem payments and to ensure we are eligible for the maximum funding from the State.

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

Promote the image of the Jail by continuing to achieve financial excellence each year. We have received the Government Finance Officers Association's Certificate for Excellence in Financial Reporting Award for every year that we have been in operation and hope to receive this again for FY24, our twelfth year of operations. In an effort to be more transparent, in FY16 we began preparing our budget document to meet the Government Finance Officers Association's requirements for the Distinguished Budget Presentation Award. We received the Government Finance Officers Associations' Distinguished Budget Presentation Award for our FY16 through FY24 budget documents, and aspire to receive it for the tenth year for our FY25 budget document. These financial certifications support and confirm the Jail's reputation and desire to produce the best financial reports and budget.

There are no service level changes expected in fiscal year 2025.

PRIORITIES & ISSUES

Our priority is to adopt a balanced budget that will support our primary vision. Our goal is to maintain low operational costs while providing exceptional customer service to our user jurisdictions while providing a safe and secure environment for our staff, offenders and community.

As it is our largest expense, personnel expenses for employee salaries and benefits are a major priority in our fiscal year 2025 budget. Included in these personnel expenses is a 3% merit increase to all staff. These increases were funded partially by the Compensation Board and partially by our member jurisdictions.

These increases in personnel expenses along with increases in other fixed costs, such as insurances and service contracts, increased our total operating expenses. Operating revenues also decreased in our fiscal year 2025 budget due to a decrease in offender population from 300 ADP in FY 2024 to 280 ADP in FY 2025. As the offender population decreases, the per diem cost to support these fixed expenses must increase proportionately which causes a higher per diem rate for our user localities. In FY 2024 our Operational Per Diem rate to our localities was \$42.30. This increased 7.84% to a \$45.61 Operational Per Diem Rate in FY 2025 because ADP decreased along with an increase in fixed expenses.

To alleviate a large increase in locality contributions we included the following budgetary tools to help balance our fiscal year 2025 budget:

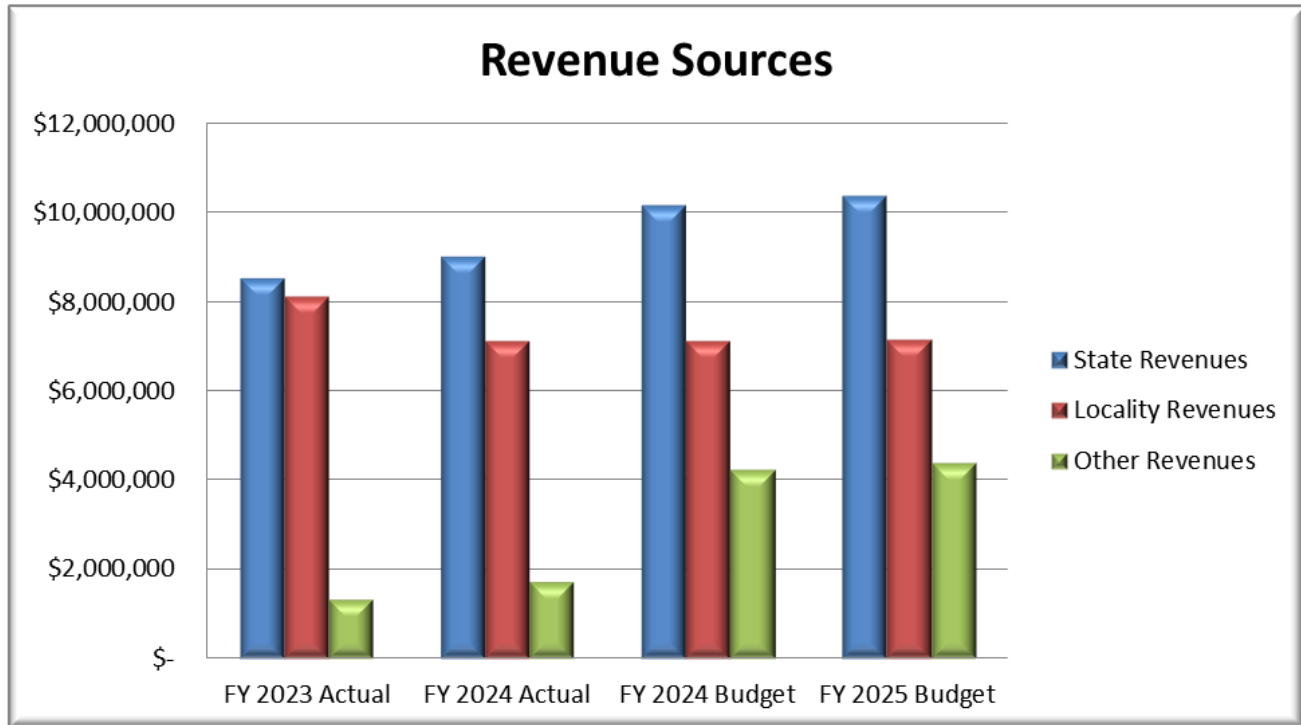
Reserve Fund Revenue: We included \$553,387 in Reserve Fund revenue to help minimize the effect the increase in fixed expenses and decrease in ADP has on our user localities. This Reserve Fund revenue is to be used from the Supplemental Reserve Fund only in the event that the Jail's expenses are more than its revenues.

Rate Stabilization Fund Revenue: We included \$1,337,492 in Rate Stabilization Fund revenue to help minimize the effect the increase in fixed expenses and decrease in ADP has on our user localities. This Rate Stabilization Fund revenue is to be used from the Rate Stabilization Fund only in the event that the Jail's expenses are more than its revenues.

Unrestricted Fund Balance Revenue: We included \$1,250,000 in Unrestricted Fund Balance revenue to help minimize the effect the increase in fixed expenses and decrease in ADP has on our user localities. This Unrestricted Fund Balance revenue is to be used from prior years' surpluses only in the event that the Jail's expenses are more than its revenues.

REVENUES

Meherrin River Regional Jail receives revenue from three primary sources: the Virginia Compensation Board which reimburses the jail for staff salaries and for offender daily fees; from our three localities: Brunswick County, Dinwiddie County, and Mecklenburg County; and from various operating revenues generated by our facility such as work release, home incarceration, offender medical co-pays, etc.



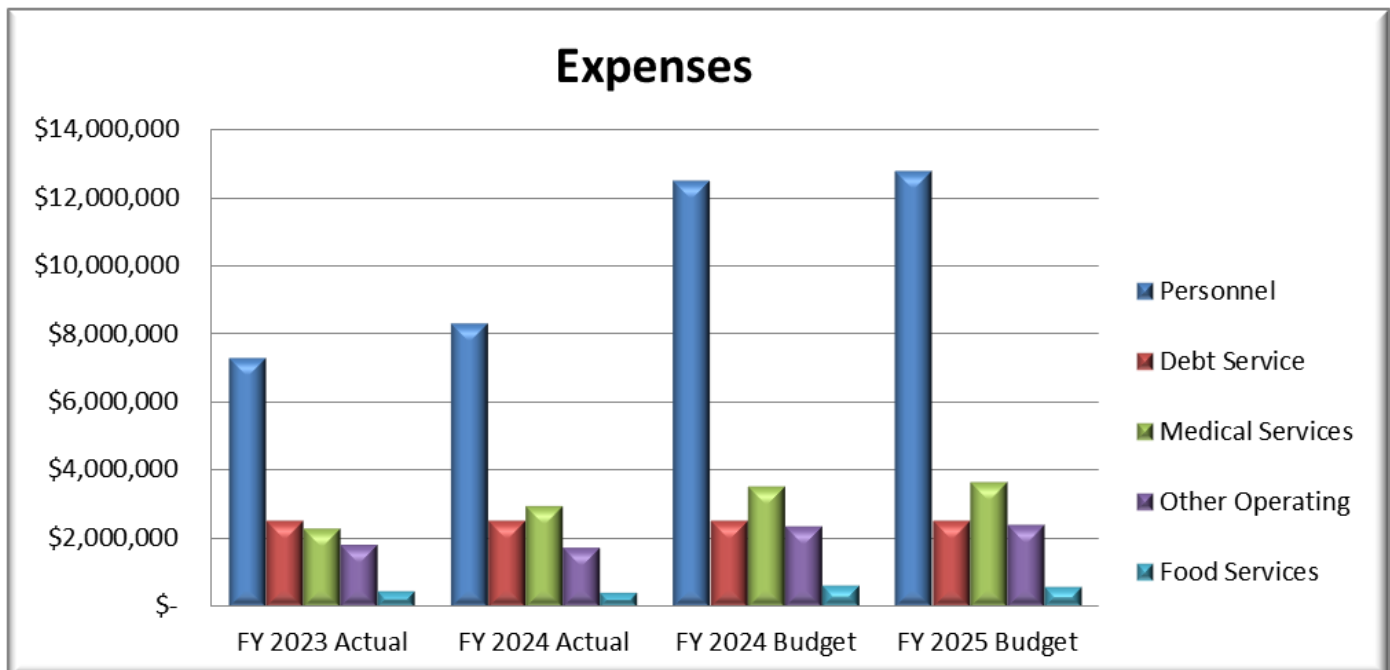
EXPENSES

As an organization that provides a service to our community, we recognize that personnel expenses are by far our largest expense. Our staff is also our greatest resource and in order to retain our highly qualified employees it is important that we continue to provide our employees with competitive pay and benefits. We are pleased to include a 3% merit increase to all Jail employees in our fiscal year 2025 budget.

Debt service remains fairly constant with a \$294 increase from our FY 2024 budget. However, the Debt Service Per Diem rate increases because it is a fixed expense and our projected offender population is budgeted to decrease in FY 2025.

It is always our goal to minimize expenses wherever possible but contractual obligations do not always allow for this; however we always strive to recognize minimal increases through effective negotiations. As such, several annual IT and maintenance service contracts, as well as our medical services contract will increase in FY 2025.

Due to the limited scope of capital expenditures budgeted in fiscal year 2025, the operational impact is deemed to be minimal.

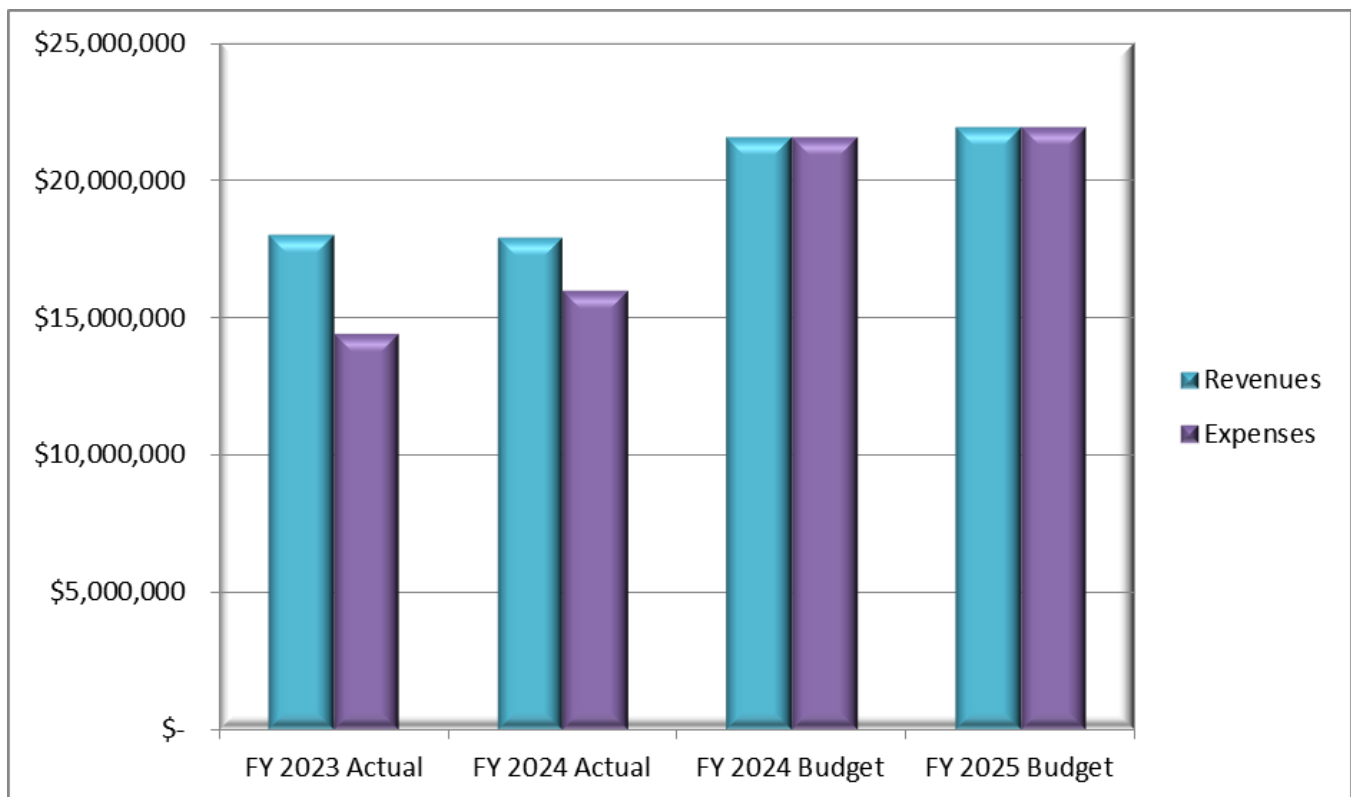


BUDGET OVERVIEW

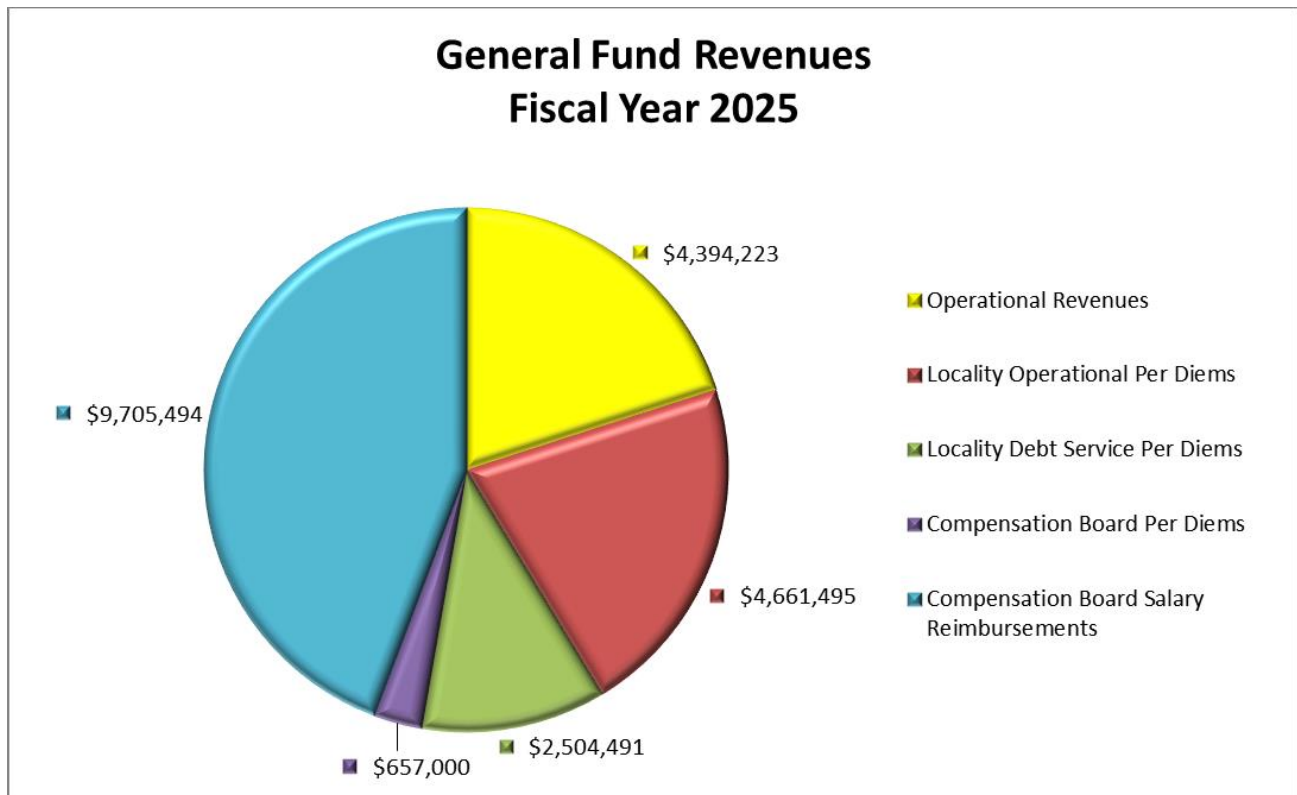
The Jail's budget has one governmental fund which is the General Fund. The general fund is the operating fund used to account for all revenues and expenses of the jail on a day-to-day basis. The major revenue sources are derived from: the Virginia Compensation Board; Brunswick, Dinwiddie and Mecklenburg Counties; and other revenues generated from the daily operations of the jail. Major expenses are: Personnel, Debt Service, Medical Services, Food Services, and other expenses related to daily operations of the jail.

The budget is prepared on the modified accrual basis, recognizing revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. Expenses are recorded generally when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which are recognized when due, and expenses for compensated absences are recognized when paid.

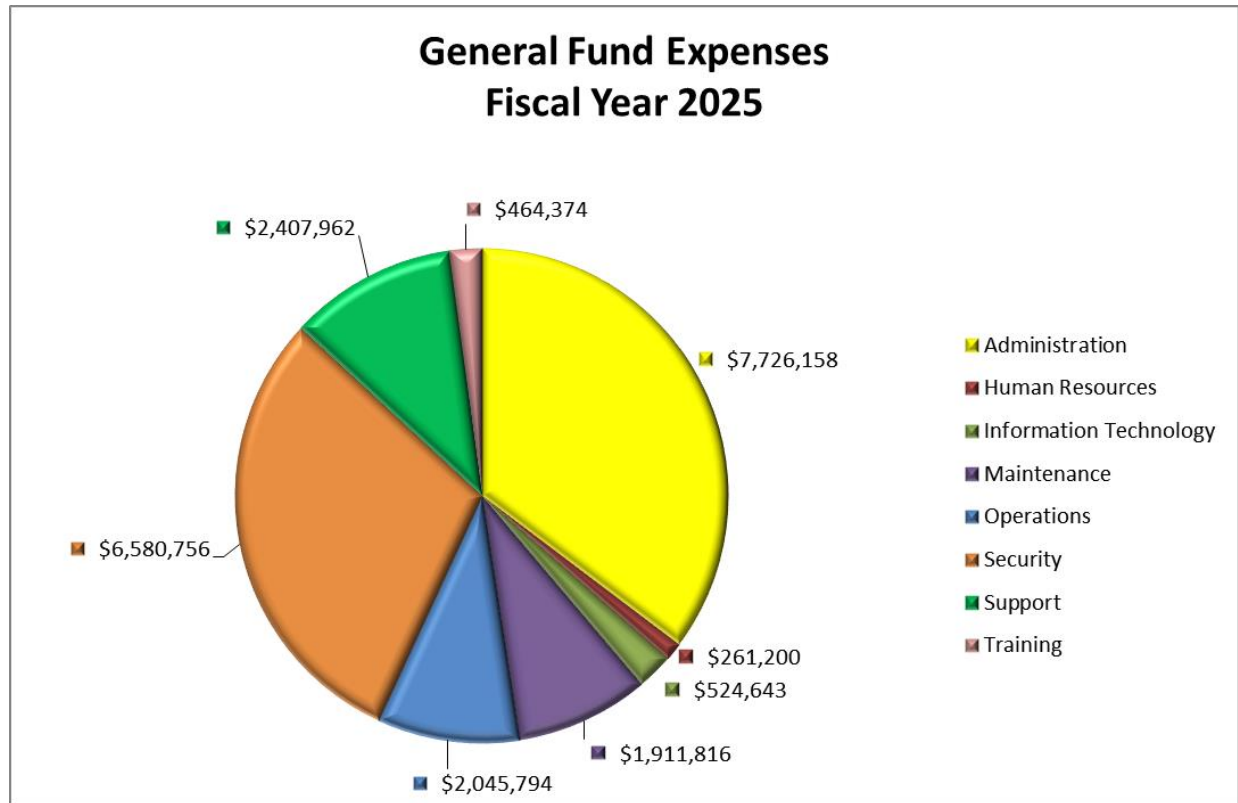
There were no changes between the proposed and adopted budget for fiscal year 2025.



Actual expenses are significantly lower in FY 2023 and FY 2024 than budget due to vacancy savings from Virginia Compensation Board salary reimbursements as a result of staff vacancies. We receive reimbursements for positions that are vacant throughout the year as well. These vacancy savings are reported at year-end as a surplus to the localities.

GENERAL FUND REVENUES

- **Operational Revenues** – Operational revenues include all revenues generated by the daily operations of the jail. Included in these revenues are offender phone commissions, work release fees, weekender fees, home incarceration fees, medical co-payments collected from offenders, daily housing fees collected from offenders and other miscellaneous revenues.
- **Locality Operational Per Diems** – Locality Operational Per Diems are revenues collected from the Jail's user localities: Brunswick County, Dinwiddie County, and Mecklenburg County, to pay operating expenses not covered by state revenues or jail operating revenues. Fiscal Year 2025's percentages are based on each locality's rolling 3-year average usage and localities are invoiced quarterly for their allocated portion of the total locality contribution. For FY 2025 these percentages are: Brunswick County – 29.67%, Dinwiddie County – 27.23% and Mecklenburg County – 43.10%. A true-up is calculated at year end based on each locality's rolling 3-year average percentage of usage.
- **Locality Debt Service Per Diems** – Locality Debt Service Per Diems are revenues collected from the Jail's user localities: Brunswick County, Dinwiddie County, and Mecklenburg County, to pay annual principal and interest debt service payments. Fiscal Year 2025's percentages are based on each locality's rolling 3-year average usage and localities are invoiced quarterly for their allocated portion of the total locality contribution. For FY 2025 these percentages are: Brunswick County – 29.67%, Dinwiddie County – 27.23% and Mecklenburg County – 43.10%.
- **Compensation Board Per Diem Reimbursements** – Compensation Board Per Diems are revenues collected from the State of Virginia Compensation Board to partially reimburse the Jail for the costs of housing offenders. These revenues are paid quarterly to the jail based on LIDS reports submitted by the Jail's LIDS Technician.
- **Compensation Board Salary Reimbursements** – Compensation Board Salary Reimbursements are revenues collected from the State of Virginia Compensation Board to partially reimburse the Jail for personnel expenses. These reimbursements include salaries and a portion of fringe benefits and are paid monthly to the jail based on reports submitted by the Human Resource Analyst.

GENERAL FUND EXPENSES

- **Administration** – The Administration Division includes general insurances (not to include health insurance); professional fees to attorneys, accountants and consultants; general office expenses; medical services; debt service payments; and salaries, payroll taxes and benefits of employees within the division.
- **Human Resources** – The Human Resources Division includes workers compensation insurance; unemployment insurance; and salaries, payroll taxes and benefits of employees within the division.
- **Information Technology** – The Information Technology Division includes several IT service contracts; telecommunications; internet services; software; computers and printers; other miscellaneous IT supplies; and salaries, payroll taxes and benefits of employees within the division.
- **Maintenance** – The Maintenance Division includes several annual maintenance service contracts; building repairs and maintenance; grounds repair and maintenance; utilities; housekeeping; and salaries, payroll taxes and benefits of employees within the division.
- **Operations** – The Operations Division includes transportation expenses; other operating supplies necessary for the Records Department; and salaries, payroll taxes and benefits of employees within the division.
- **Security** – The Security Division includes supplies necessary for offenders including linens, uniforms, indigent kits, drug tests, property bags and other miscellaneous items; and salaries, payroll taxes and benefits of employees within the division.
- **Support** – The Support Division includes food services; supplies necessary for offender work programs; and salaries, payroll taxes and benefits of employees within the division.
- **Training** – The Training Division includes continuing education required for all personnel; academy dues for sworn officers; uniforms for sworn officers; training supplies; police supplies; and salaries, payroll taxes and benefits of employees within the division.

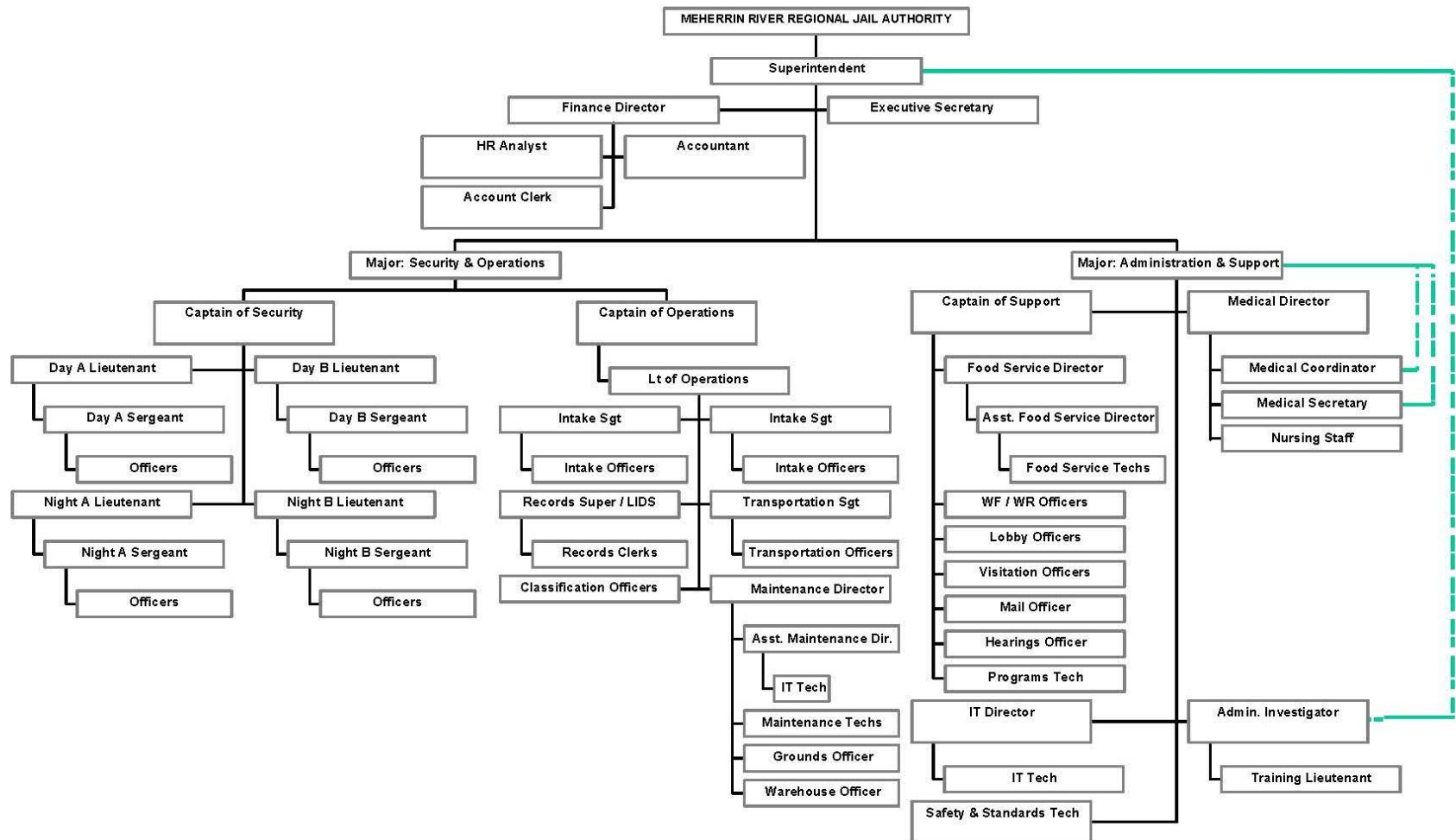
REVENUE & EXPENSE SUMMARY
FY 2025
ADOPTED

	Adopted FY24	Adopted FY25	% Change	Change
OPERATING REVENUE:				
INTEREST INCOME	200,000.00	400,000.00	100.00%	200,000.00
INMATE PHONES	516,900.00	516,900.00	0.00%	-
MRRJ WORK RELEASE	17,160.00	34,320.00	100.00%	17,160.00
WEEKENDER FEE	11,700.00	9,100.00	-22.22%	(2,600.00)
HOME INCARCERATION	11,440.00	11,440.00	0.00%	-
MEDICAL CO-PAY	9,324.09	9,194.68	-1.39%	(129.41)
DAILY FEES	118,533.75	99,483.44	-16.07%	(19,050.31)
COMP BOARD-LIDS	739,125.00	657,000.00	-11.11%	(82,125.00)
COMPENSATION BOARD	9,417,620.92	9,705,494.28	3.06%	287,873.36
MISCELLANEOUS REVENUE	10,000.00	10,000.00	0.00%	-
FOOD SERVICE REVENUE	157,500.00	132,000.00	-16.19%	(25,500.00)
SECUREPAK REVENUE	45,934.98	30,905.88	-32.72%	(15,029.10)
RESERVE FUND	553,387.48	553,387.48	0.00%	-
RATE STABILIZATION FUND	1,337,492.00	1,337,492.00	0.00%	-
UNRESTRICTED FUND BALANCE	1,250,000.00	1,250,000.00	0.00%	-
SUBTOTAL	14,396,118.22	14,756,717.76	2.50%	360,599.54
OPERATIONAL PER DIEM	4,631,416.13	4,661,494.54	0.65%	30,078.41
DEBT SERVICE PER DIEM	2,504,196.90	2,504,490.64	0.01%	293.74
TOTAL OPERATING REVENUE	21,531,731.25	21,922,702.94	1.82%	390,971.69
OPERATING EXPENSE:				
WAGES AND BENEFITS	12,517,447.81	12,798,790.51	2.25%	281,342.70
OPERATING COSTS	2,334,922.57	2,379,589.29	1.91%	44,666.72
MEDICAL COSTS	3,517,288.00	3,636,878.79	3.40%	119,590.79
FOOD COST	657,875.97	602,953.71	-8.35%	(54,922.26)
SUBTOTAL	19,027,534.35	19,418,212.30	2.05%	390,677.95
DEBT SERVICE	2,504,196.90	2,504,490.64	0.01%	293.74
TOTAL OPERATING EXPENSE:	21,531,731.25	21,922,702.94	1.82%	390,971.69
TOTAL NUMBER OF LOCAL INMATES				
PER DIEM RATES:				
OPERATIONS PER DIEM	42.30	45.61	7.84%	3.32
PER DIEM DEBT SERVICE	22.87	24.51	7.16%	1.64
TOTAL PER DIEM	65.17	70.12	7.60%	4.95
JURISDICTIONAL REQUIREMENTS				
		3-Year Rolling Avg	3-Year Rolling Avg	
BRUNSWICK	2,298,110.18	32.21%	29.67%	(172,027.02)
DINWIDDIE	1,565,814.92	21.94%	27.23%	385,779.20
MECKLENBURG	3,271,687.93	45.85%	43.10%	(183,380.03)
AVERAGE DAILY OCCUPANCY	300		100%	(20)
BRUNSWICK	97		29.67%	(14)
DINWIDDIE	66		27.23%	10
MECKLENBURG	138		43.10%	(17)
TOTAL INMATE POPULATION	300		100%	(20)
Total Locality Contributions	7,135,613.03		7,165,985.18	
Increase to Localities			30,372.15	
% Increase in Locality Contributions			0.43%	

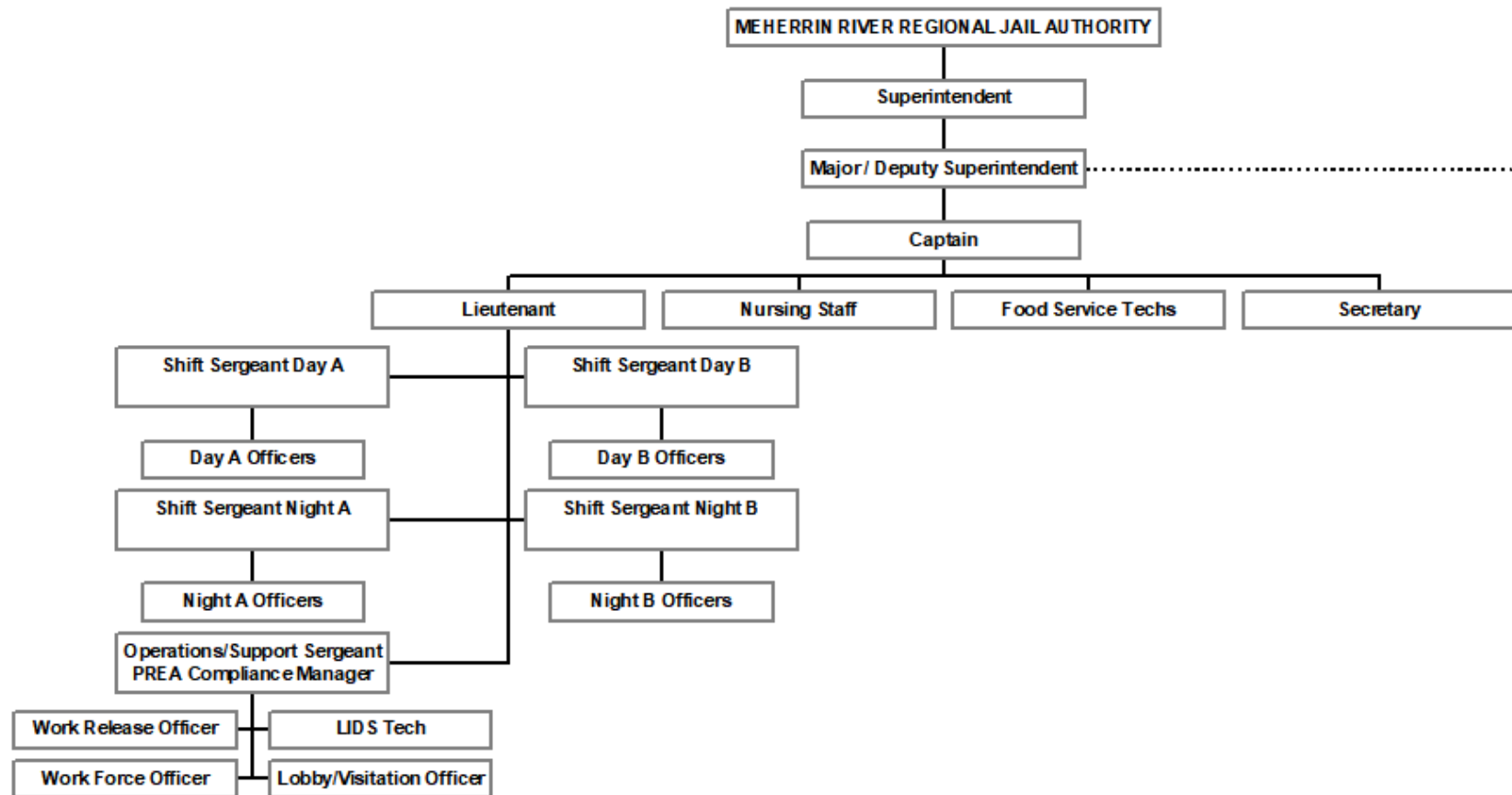
ORGANIZATIONAL CHARTS

ALBERTA

Meherrin River Regional Jail – Alberta Organizational Structure



BOYDTON

**Meherrin River Regional Jail – Boynton
Organizational Structure**

FUND DESCRIPTIONS & FUND STRUCTURE

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting segregates an entity's assets, liabilities, and net position into separate accounting entities based on legal restrictions or special regulations. Meherrin River Regional Jail, like other state and local governments, 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 funds for the Jail are governmental and fiduciary funds.

Governmental Funds

Governmental funds are used to account for the revenues and expenses that provide the jail with day-to-day operations.

The Jail maintains one governmental fund: the General Fund.

General Fund - serves as the Jail's primary operating fund. The General Fund is used to account for all revenues of the Jail except for those required to be accounted for in another fund. The three major forms of revenue for the fund include state revenues, locality revenues, and other operating revenues while the five major expenses include personnel, debt service, medical services, food services and other operating expenses.

Fiduciary Funds

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 programs. The Jail maintains two fiduciary funds.

1. Inmate Trust Fund— accounts for individual offender account balances. Funds are deposited in the name of the offender and used to pay for the offender's commissary and phone time, as well as jail fees such as daily housing fees, medical co-payments, etc. Any balance remaining on an offender's account is paid to them upon completion of their jail sentence.
2. Inmate Welfare Fund – accounts for commissions earned on offender commissary orders. These funds may only be used to benefit offenders. The Superintendent must approve all purchases from the Inmate Welfare Fund.

Funds are appropriated in the fiscal year 2025 budget for the Governmental Funds of the Jail. The Fiduciary Funds are not subject to appropriation.

DIVISIONS

The following listings categorize the Jail's Divisions and their respective areas of responsibility. All Divisions of the Jail are part of the General Fund.

Divisions		General Fund
ADMINISTRATION		
	Medical Services	X
	Administrative Functions	X
	Safety and Standards	X
HUMAN RESOURCES		
	Payroll and Related Functions	X
	Employee Benefits	X
	Human Resource Functions	X
INFORMATION TECHNOLOGY		
	Telecommunications	X
	Internet	X
	Computer Software	X
	Computer Hardware	X
MAINTENANCE		
	Building Maintenance & Repair	X
	Grounds Maintenance & Repair	X
	Warehouse	X
OPERATIONS		
	Classification	X
	Intake	X
	Records	X
	Transportation	X
SECURITY		
	Security Officers	X
SUPPORT		
	Food Services	X
	Home Incarceration	X
	Lobby	X
	Work Force	X
	Work Release	X
TRAINING		
	Training	X

BASIS OF BUDGETING

The amounts reflected in the governmental fund budget use the modified accrual basis of accounting. Modified accrual accounting recognizes revenues when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. Expenses are recorded generally when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which are recognized when due, and expenses for compensated absences are recognized when paid.

All budgets for governmental funds are adopted on a basis that is consistent with generally accepted accounting principles (GAAP) in the United States of America with seven exceptions:

1. Principal amounts paid for debt service are budgeted as expenses. Accrued interest and bond premium are not included in the budget.
2. Capital assets purchased are budgeted as expenses.
3. Depreciation expense is not included in the budget.
4. Compensated Absences are not included in the budget, they are expensed when incurred.
5. OPEB expenses are not included in the budget.
6. Expenses related to net pension liabilities and net pension assets are not included in the budget.
7. Unrealized gains/losses on investments are not included in the budget.

Formal budgetary integration within the accounting records is used during the year as a management control device.

Budgets for the Fiduciary Funds are not prepared because these funds are not available to support the Jail's operations.

FINANCIAL POLICIES

The Jail Authority has established and adopted the following comprehensive financial policies to balance the expenses of the jail with the revenues available for use. These policies set forth consistent guidelines for fiscal planning and performance, and support the Jail's commitment to sound financial management and fiscal stability. Financial policies are reviewed at least annually by the Finance Director as well as a formal review every three years by all Division heads. Meherrin River Regional Jail Authority is in compliance with all adopted financial policies.

THE PURPOSES OF THE FINANCIAL POLICIES ARE AS FOLLOWS:

- A. Ensure that the Jail delivers public safety services through reliance on ongoing revenues and by maintaining an adequate financial base.
- B. Ensure that the Jail is in a position to respond to changes in the economy or new service requirements without an undue amount of financial stress.
- C. Ensure that the Jail maintains a good credit rating while providing the community with the assurance that the Jail is well-managed financially and maintains a sound fiscal condition.
- D. Ensure that the Jail adheres to the highest accounting and management policies as set by the Government Finance Officers' Association, the Governmental Accounting Standards Board, the Virginia Sheriffs' Accounting Manual, and the Virginia Procurement Act. The Jail has received the Award for Excellence in Financial Reporting from the Government Finance Officers' Association for its Comprehensive Annual Financial Report for every year it has been in operation.

FINANCIAL PLANNING POLICIES

- A. The budget is a legal, public document that summarizes the one-year plan for accounting for revenues and expenditures of the Jail.
- B. The budget will reflect the goals of Meherrin River Regional Jail and will include a statement of results that will be available to all interested parties.
- C. The development of the annual budget of the Jail will consist of a multi-tiered process. This process will include review of the budget by staff, management, the Superintendent, and Board members.
- D. Through the budget process, all requests for resources will be evaluated with consideration given to need, cost, and benefit. Requests for resources made outside the budget process will be discouraged.
- E. The budget process will emphasize the use of current revenues to fund current operations.

BALANCED BUDGET

Meherrin River Regional Jail considers its budget balanced when total revenues are equal to total expenses.

The Jail's budget process is governed by many policies and procedures originally adopted by the Authority Board and revised and maintained by the Superintendent. The Jail is to operate within the budget and the final outcome depends upon the projections used from historical data and trend analysis. Predicting offender population trends is very difficult to accomplish under normal circumstances when many years of historical data are available. When we add in the fact that we are making predictions on future population trends using historical data that does not clearly show a trend in offender population, it becomes exponentially more challenging. Consequently, if there were a shortfall in the budget, the localities would be responsible for providing the additional revenue, unless it were possible to secure funds through additional revenue sources and/or attain cost reductions

elsewhere. All factors are taken into consideration when preparing the budget to include the economic condition of the State and the role of this on our localities.

REVENUE POLICIES

- A. The revenue sources available to the Jail will be continuously analyzed in an attempt to maintain a stable and diversified revenue base. This policy will help insulate the Jail from fluctuations in a particular revenue base.
- B. Revenues will not be dedicated for specific purposes unless required by law or generally accepted accounting principles.
- C. Grant funding will be considered to leverage the Jail's funds.
- D. The Jail will follow an aggressive and consistent policy of collecting revenues to the limit of the agency's ability whenever possible.

EXPENDITURE POLICIES

- A. The Jail will strive to achieve service levels that ensure the public safety of the communities it serves.
- B. The Superintendent will continue to look for and implement the most cost-effective and reliable methods of delivering public safety services.
- C. The Superintendent will maintain all assets at a level that protects capital investment and minimizes future maintenance and replacement costs.
- D. The Superintendent will implement service changes that are needed to respond to budget shortfalls.
- E. The Jail will provide its employees with a confidential means for reporting suspected wrongdoing involving fraud, waste, and abuse of Jail assets or resources.

FUND BALANCE RESERVE POLICIES

Fund Balance reflects the net financial resources of a fund, i.e., the difference between assets and liabilities. GASB 54 established new requirements for reporting fund balances. The new requirements established five different classifications, which are summarized below.

- A. Non-Spendable – legally restricted and cannot be spent.
- B. Restricted – includes amounts that can be spent only for specific purposes imposed by external sources such as the constitution, enabling legislation, bond covenants, etc.
- C. Committed – can be used only for specific purposes that are determined by a formal action of the government's highest level of decision-making authority, i.e., the Board.
- D. Assigned – constrained by intent of the Board. They are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.
- E. Unassigned – residual amount of the General Fund and includes all spendable amounts not classified in the other categories. GASB 54 classification is only required for governmental funds; therefore, no presentation is included on Fiduciary Funds, which are 100% restricted for their individual purposes.

The Jail will strive to maintain an unrestricted fund balance to provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected increases in costs. All fund designations and reserves will be reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately.

OPERATING RESERVE FUND

The Operating Reserve Fund is legally required by the Authority's Member Service Agreement and its Financing Agreement and shall be equal to 60 days of the Authority's projected operating budget for each year, less debt service or such other amount as is required by provisions of such obligations. This reserve will be held by the Authority in a separate account and, as specified in the Financing Agreement, must be restored to its required reserve level should it ever fall below that level.

DEBT SERVICE RESERVE FUND

The Debt Service Reserve Fund is legally required by the Authority's Member Service Agreement and its Financing Agreement and shall be funded in an amount equal to the maximum annual principal and interest due in the then-current or any future fiscal year on the Local Bond and/or any Parity Bond issued to refund the Local Bond in whole or in part. This reserve is held by the Authority's Bond Trustee and, as specified in the Financing Agreement, must be restored to its required reserve level should it ever fall below that level.

SUPPLEMENTAL RESERVE FUND

The Authority Board has determined that it would be prudent and beneficial to the financial management of the Authority and its Member Jurisdictions to establish an additional reserve fund in excess of the Legally Required Reserves. This Supplemental Reserve Fund will be held by the Authority and the Supplemental Reserve Fund Requirement will be equal to 17% of the Authority's projected operating budget for each year, less debt service. The Authority shall calculate the Supplemental Reserve Fund balance in the same manner that it calculates its Operating Reserve Fund balance. The Authority Board shall maintain a balance in the Supplemental Reserve Fund that is equal to 17% of the Authority's projected operating budget for each year, less debt service.

RATE STABILIZATION FUND

Funding for large increases in operational per diems, as adopted by the Board, will be provided by cash reserves in the Rate Stabilization Fund. Annually at the conclusion of the annual audit, funds equal to 20% of the increase in net operating position (fund balance) will be transferred to the Rate Stabilization Fund for the purpose of providing cash reserves to offset large increases in operational per diems.

The amount transferred annually is a function of many variables, but primarily the amount by which revenues exceed budget and the amount of departmental savings resulting from items such as employee vacancy savings and operational efficiencies.

RISK MANAGEMENT

The Jail Authority's risk management program involves maintaining comprehensive insurance coverage and identifying and monitoring loss exposure. The Jail Authority's comprehensive property, boiler and machinery, automobile, business interruption, inland marine and worker's compensation insurance is provided through the Virginia Association of Counties (VACORP). The purpose of the association is to create and administer group self-insurance pools for political subdivisions of the Commonwealth of Virginia pursuant to the authority provided in Chapter 11.1 of Title 15.1 of the Code of Virginia. The association is managed by a seven member supervisory Board, who is elected by members at their annual meeting. Annual rates are based on estimated claims and reserve requirements. Pool deficits, should they materialize, will be eliminated through the levying of an additional assessment upon association members.

General liability and faithful performance of duty bond coverages are provided by the Commonwealth of Virginia, Department of General Services, and Division of Risk Management. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

CAPITAL EXPENDITURE POLICIES

Capital expenditures are defined as items having an original unit cost of \$5,000 or more. The amount capitalized is the purchase price of the asset plus any cost necessary to prepare the asset for use, including shipping and installation.

Meherrin River Regional Jail details capital expenditure items (i.e., equipment, vehicles, furniture and fixtures, etc.) with a unit cost greater than \$5,000 during the budget process.

All capital expenditures are depreciated over their useful lives using the straight-line method. The estimated useful lives of the Jail's assets are as follows:

Buildings	50 years
Equipment, Furniture and Fixtures	5-20 years
Land Improvements	20 years
Vehicles	5 years
Intangibles	5 years
Lease Asset – Equipment	5-20 years

Donated capital assets are recorded at acquisition value on the date the asset was donated. The acquisition value must be fully documented and maintained on file to support the value.

CAPITAL RESERVE FUND POLICY

Funding for budgeted capital projects, as adopted by the Board, will be provided by cash reserves in the Capital Reserve Fund. Annually at the conclusion of the annual audit, funds equal to 15% of the increase in net operating position will be transferred to the Capital Projects Fund for the purpose of providing cash reserves for the procurement of future capital requirements.

The amount transferred annually is a function of many variables, but primarily the amount by which revenues exceed budget and the amount of departmental savings resulting from items such as employee vacancy savings and operational efficiencies.

BUDGET PREPARATION, REVIEW & ADOPTION PROCESS

The budget creation and approval process falls entirely within the control of the Board. The Board approves, adopts and amends (if necessary) the budget.

The budget process begins each year in August when each Division head is given a budget packet for their division which includes detailed information from prior years. Division heads prepare their budgets and submit them to the Finance Director along with their goals and objectives for the upcoming year no later than August 31st of each year. Requests for budget allocations must be justified with supporting documentation, regardless of the category for which the request is made.

Once these requests have been received from all divisions, meetings are held in September and October between the Superintendent, Deputy Superintendents, Finance Director and respective Division heads as needed. During these meetings, the goals and objectives submitted by each division as well as each expense line are reviewed in detail along with supporting documentation. Division heads may be asked to further clarify unusual or new requests. If cuts are to be made to a Division's request, they may be made during discussion with the Division head or they may come later during final discussions between the Superintendent, Deputy Superintendent and Finance Director.

After final review by the Superintendent, the budget document, along with all supporting documentation is then prepared by the Finance Director and presented to the Chairman of the Board. The Chairman of the Board reviews the budget in detail and suggests recommended changes.

After suggested changes are made, the budget is presented to the Finance Committee which is comprised of: the Chairman of the Board, the County Administrator for each County, the Superintendent and the Finance Director. The Finance Committee reviews the budget in detail and gives its approval of the proposed budget that will be presented to the Board Members at the February Board Meeting.

The proposed budget is presented to the Board Members at the February board meeting with the understanding that the budget will not be adopted until after the Virginia General Assembly has met and finalized the state budget. The proposed budget must be presented at the February board meeting, which is much earlier than most organizations, because County Administrators require a close estimate of their respective locality contributions to present to their County Boards for appropriation. Any comments pertaining to the budget from the public are also taken into consideration since the meeting is open to the general public to attend.

After the Virginia state budget is finalized, any items affecting the Jail's proposed budget are revised. These items are generally related to Compensation Board funded staff positions and related raises for employees, and/or budget cuts affecting reimbursements from the Compensation Board such as per diems and salary reimbursements.

The Fiscal Year 2025 budget was adopted by Board Members on May 2, 2024.

BUDGET TRANSFERS

Division heads are allowed to transfer funds within their division's spending line items as long as the bottom line is not affected. Each transfer request must be submitted to the Finance Director with a detailed description of the transfer and reasons why it is being requested. The Division head is notified if the transfer is approved and if not, the reason for denial.

The Superintendent is authorized to make budget transfers within the general fund.

BUDGET AMENDMENTS

After adoption by the Board, the budget can only be amended by Board approval.

EMERGENCY BUDGETING GUIDELINES

In the event of an emergency, the adopted budget will be amended accordingly.

PUBLIC INVOLVEMENT

The public may attend the Jail's Board meetings and provide comments regarding the budget prior to the budget being adopted by the Board.

BUDGET CALENDAR

THREE YEAR CONSOLIDATED FINANCIAL SCHEDULE / FUND BALANCE

	TOTAL GOVERNMENTAL FUNDS				
	Actual FY 2023	Actual FY 2024	Budget FY 2024	Budget FY 2025	% Change
OPERATING REVENUE					
Interest Income	\$ 515,313	\$ 817,467	\$ 200,000	\$ 400,000	100.00%
Inmate Phones	439,400	510,442	516,900	516,900	0.00%
Work Release	32,175	21,472	17,160	34,320	100.00%
Weekender Fees	9,191	8,809	11,700	9,100	-22.22%
Home Incarceration	9,190	6,305	11,440	11,440	0.00%
Medical Co-Payments	8,144	10,174	9,324	9,195	-1.39%
Medical Reimbursements DOC	1,356	594	-	-	-
Daily Housing Fees	91,655	88,520	118,534	99,483	-16.07%
Bed Rentals	300	75	-	-	-
Compensation Board-LIDS	496,509	535,174	739,125	657,000	-11.11%
Compensation Board Salary Reimbursements	8,042,512	8,476,450	9,417,621	9,705,494	3.06%
Miscellaneous Revenue	36,690	17,111	10,000	10,000	0.00%
Food Service Revenue	120,033	135,198	157,500	132,000	-16.19%
SecurePak Revenue	27,374	25,864	45,935	30,906	-32.72%
Grant Revenue	54,697	94,000	-	-	-
Reserve Fund	-	-	553,387	553,387	0.00%
Rate Stabilization Fund	-	-	1,337,492	1,337,492	0.00%
Unrestricted Fund Balance	-	-	1,250,000	1,250,000	-
SUBTOTAL	9,884,539	10,747,655	14,396,118	14,756,718	2.50%
Operational Per Diem	5,635,778	4,631,416	4,631,416	4,661,495	0.65%
Debt Service Per Diem	2,505,956	2,504,197	2,504,197	2,504,491	0.01%
TOTAL OPERATING REVENUE	\$ 18,026,273	\$ 17,883,268	\$ 21,531,731	\$ 21,922,703	1.82%
OPERATING EXPENSE					
Personnel	\$ 7,299,525	\$ 8,318,742	\$ 12,517,448	\$ 12,798,791	2.25%
Other Operating Expenses	1,808,956	1,736,570	2,334,923	2,379,589	1.91%
Medical Services	2,292,692	2,951,085	3,517,288	3,636,879	3.40%
Food Services	492,006	450,149	657,876	602,954	-8.35%
SUBTOTAL	11,893,178	13,456,546	19,027,534	19,418,212	2.05%
Debt Service - Bond Payable	2,505,956	2,504,197	2,504,197	2,504,491	0.01%
TOTAL OPERATING EXPENSE	\$ 14,399,134	\$ 15,960,743	\$ 21,531,731	\$ 21,922,703	1.82%
SURPLUS (DEFICIT)	3,627,139	1,922,525	-	-	-
OTHER FINANCING SOURCES (USES)					
State Reimbursement	-	-	-	-	-
Member Contributions	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 3,627,139	\$ 1,922,525	\$ -	\$ -	-
FUND BALANCE, BEGINNING OF YEAR	17,055,780	20,682,919	22,605,444	22,605,444	0.00%
FUND BALANCE, END OF YEAR	\$ 20,682,919	\$ 22,605,444	\$ 22,605,444	\$ 22,605,444	0.00%
% CHANGE	21.27%	9.30%	0.00%	0.00%	

Explanation of Significant Changes:

The increase in Interest Income is due to higher market rates.

The increase in Work Release revenue is due to higher participants anticipated in FY 2025.

The decrease in Weekender Fees revenue is due to lower participants anticipated in FY 2025.

The decrease in Daily Housing Fee revenues are a result of a decrease in offender population anticipated in FY 2025.

The decrease in Comp Board – LIDS revenue is due to anticipating fewer DOC non-compliant inmates in the FY 2025 budget.

The decrease in Food Service revenue is a result of a decrease in offender population.

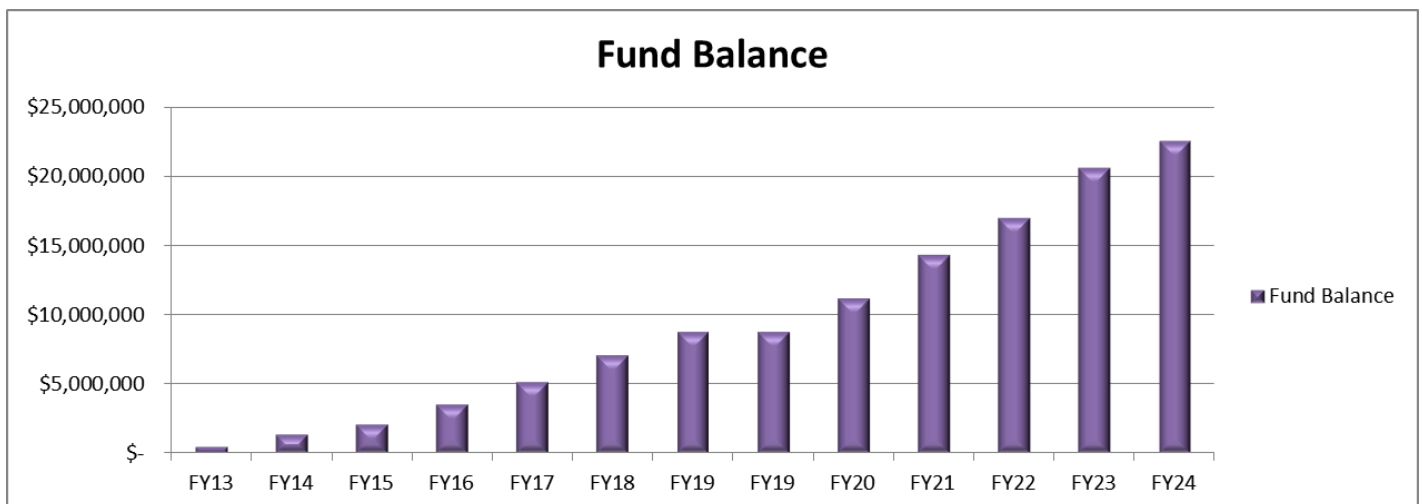
The decrease in SecurePak revenue is a result of a decrease in offender population.

Fund Balance changes in FY23 and FY24 are attributable to vacancy savings from Virginia Compensation Board salary reimbursements due to staff vacancies. We receive reimbursements for positions that are vacant throughout the year as well. These vacancy savings are reported at year end as a surplus to the localities.

CHANGES IN ENDING FUND BALANCE

Fund Description	2024 Actual Ending Fund Balance	2025 Budgeted Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 22,605,444	\$ 22,605,444	\$ -	0.00%
Total Fund Balance	<u>\$ 22,605,444</u>	<u>\$ 22,605,444</u>	<u>\$ -</u>	<u>0.00%</u>

There is no change in fund balance greater than 10% from the prior year.



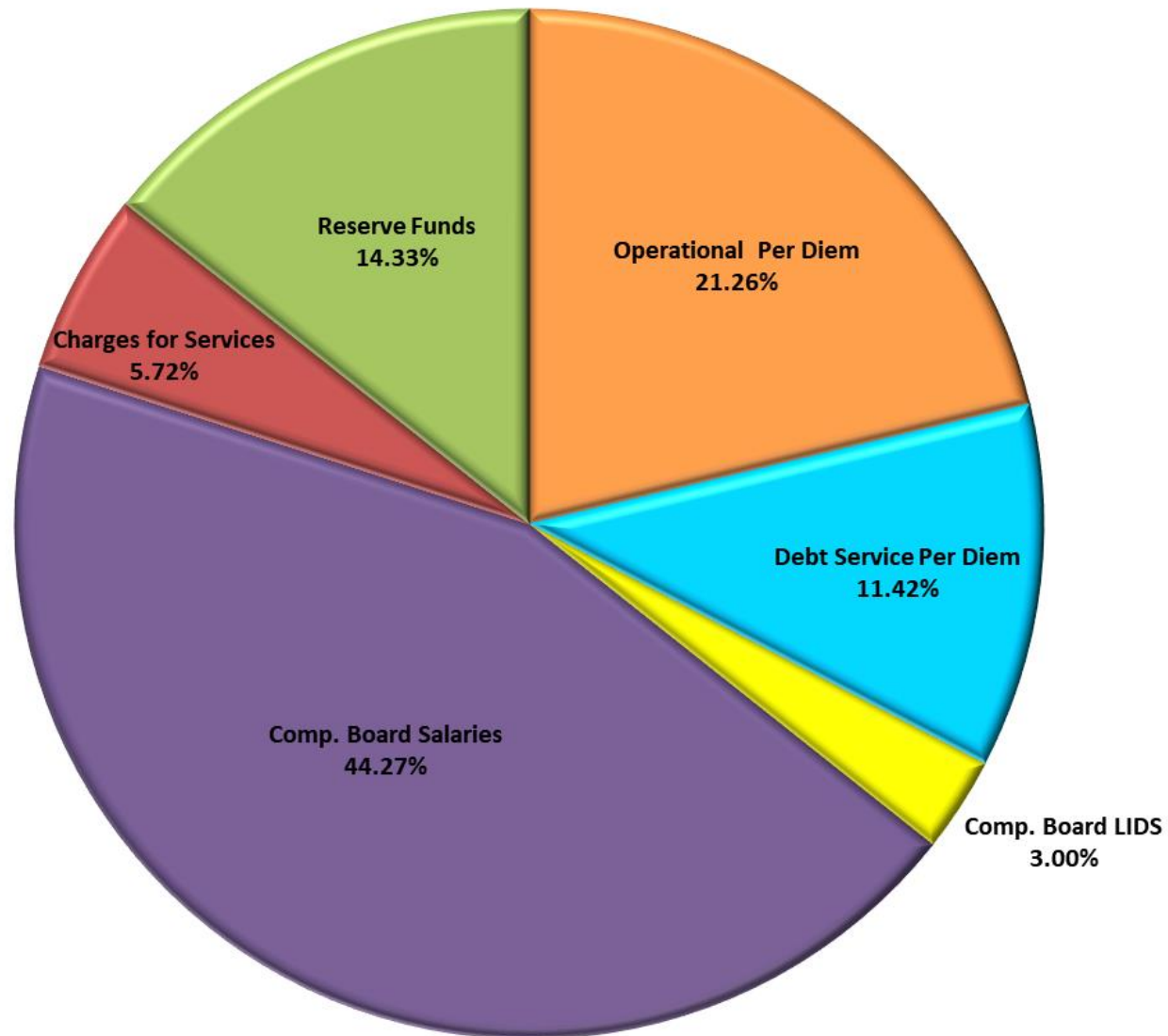
Fund Balance is the difference between assets and liabilities of a governmental fund.

The increases in Fund Balance are attributable to vacancy savings from Virginia Compensation Board salary reimbursements due to staff vacancies. These vacancy savings are reported to the localities at year end as a surplus.

REVENUES

	FY 2023 ACTUAL	Percent of Total Revenues	FY 2024 ACTUAL	Percent of Total Revenues	FY 2024 BUDGET	Percent of Total Revenues	FY 2025 BUDGET	Percent of Total Revenues
REVENUES								
<u>Operating Revenues</u>								
Interest Income	\$ 515,313	2.86%	\$ 817,467	4.57%	\$ 200,000	0.93%	\$ 400,000	1.82%
Inmate Phones	439,400	2.44%	510,442	2.85%	516,900	2.40%	516,900	2.36%
Work Release	32,175	0.18%	21,472	0.12%	17,160	0.08%	34,320	0.16%
Weekender Fee	9,191	0.05%	8,809	0.05%	11,700	0.05%	9,100	0.04%
Home Incarceration	9,190	0.05%	6,305	0.04%	11,440	0.05%	11,440	0.05%
Medical Co-Payments	8,144	0.05%	10,174	0.06%	9,324	0.04%	9,195	0.04%
Medical Reimbursements DOC	1,356	0.01%	594	0.00%	-	0.00%	-	0.00%
Daily Housing Fees	91,655	0.51%	88,520	0.49%	118,534	0.55%	99,483	0.45%
Bed Rentals	300	0.00%	75	0.00%	-	0.00%	-	0.00%
Miscellaneous Revenue	36,690	0.20%	17,111	0.10%	10,000	0.05%	10,000	0.05%
Food Service Revenue	120,033	0.67%	135,198	0.76%	157,500	0.73%	132,000	0.60%
SecurePak Revenue	27,374	0.15%	25,864	0.14%	45,935	0.21%	30,906	0.14%
Grant Revenue	54,697	0.30%	94,000	0.53%	-	0.00%	-	0.00%
Reserve Fund	-	0.00%	-	0.00%	553,387	2.57%	553,387	2.52%
Rate Stabilization Fund	-	0.00%	-	0.00%	1,337,492	6.21%	1,337,492	6.10%
Unrestricted Fund Balance	-	0.00%	-	0.00%	1,250,000	5.81%	1,250,000	5.70%
	<u>1,345,518</u>	<u>7.46%</u>	<u>1,736,031</u>	<u>9.71%</u>	<u>4,239,372</u>	<u>19.69%</u>	<u>4,394,223</u>	<u>20.04%</u>
<u>Locality Revenues</u>								
Operational Per Diem	5,635,778	31.26%	4,631,416	25.90%	4,631,416	21.51%	4,661,495	21.26%
Debt Service Per Diem	2,505,956	13.90%	2,504,197	14.00%	2,504,197	11.63%	2,504,491	11.42%
	<u>8,141,735</u>	<u>45.17%</u>	<u>7,135,613</u>	<u>39.90%</u>	<u>7,135,613</u>	<u>33.14%</u>	<u>7,165,985</u>	<u>32.69%</u>
<u>State Revenues</u>								
Compensation Board LIDS	496,509	2.75%	535,174	2.99%	739,125	3.43%	657,000	3.00%
Compensation Board Salaries	8,042,512	44.62%	8,476,450	47.40%	9,417,621	43.74%	9,705,494	44.27%
	<u>8,539,021</u>	<u>47.37%</u>	<u>9,011,624</u>	<u>50.39%</u>	<u>10,156,746</u>	<u>47.17%</u>	<u>10,362,494</u>	<u>47.27%</u>
	<u>\$ 18,026,273</u>	<u>100.00%</u>	<u>\$ 17,883,268</u>	<u>100.00%</u>	<u>\$ 21,531,731</u>	<u>100.00%</u>	<u>\$ 21,922,703</u>	<u>100.00%</u>

FY 2025 BUDGET REVENUES



MAJOR REVENUE SOURCES

Offender Phones

The Jail has a contract with GTL to provide telephone services to offenders. The Jail receives a monthly amount based on actual usage for recovery costs. There are different rates associated with each type of call: debit, prepaid, international, which are based on regulatory regulations and the Jail's contract. Based on the minimum annual guarantee (MAG) in our new contract, we have included \$516,900 in our FY 2025 budget.

Work Release

Offenders who qualify to participate in the Work Release Program are allowed to leave the Jail each morning and return to the Jail in the evening allowing many offenders to continue working in their current job while serving their sentence. The benefits of this program are that the offenders don't lose their job and they also earn money that can be used to pay restitution, household bills, etc. A requirement of the Work Release Program is that offenders must be on a GPS tracking device. The weekly amount that offenders must pay the Jail is \$ 110 per week, which covers monitoring of the GPS tracking device, weekly drug testing and the operational costs associated with the offender leaving and returning to the facility. The calculation used to determine our FY 2025 budget amount of \$ 34,320 is shown below.

Amount Per Week:	
Weekly Fee	\$ 110.00
Monitoring Expense	(22.40)
Drug Test Expense	(3.95)
Net Revenue	\$ 83.65

Description	Number of Offenders	Weekly Amount	Number of Weeks	Total Revenue
Work Release Offenders	6	\$ 110.00	52	\$ 34,320
TOTAL				\$ 34,320

Weekender

Offenders who qualify to participate in the Weekender Program are allowed to serve their sentence on weekends, thus allowing them to continue to work during the week. Offenders report to the Jail on Fridays and are released on Sundays, thus serving 2 days. Offenders are required to pay \$ 25 per weekend which covers a weekly drug test and the operational costs associated with the offender leaving and returning to the facility. The calculation used to determine our FY 2025 budget amount of \$ 9,100 is shown below.

Amount Per Week:	
Weekly Fee	\$ 25.00
Drug Test Expense	(3.95)
Net Revenue	\$ 21.05

Description	Number of Offenders	Weekly Amount	Number of Weeks	Total Revenue
Weekender Offenders	7	\$ 25.00	52	\$ 9,100
TOTAL				\$ 9,100

Home Incarceration

Offenders who qualify to participate in the Home Incarceration Program are allowed to serve their sentence in their homes while on a GPS tracking device. The weekly amount that offenders must pay the Jail is \$ 110 per week, which covers monitoring of the GPS tracking device, weekly drug testing and the operational costs associated with weekly visits by Home Incarceration Officers to administer the drug tests. The calculation used to determine our FY 2025 budget amount of \$ 11,440 is shown below.

Amount Per Week:	
Weekly Fee	\$ 110.00
Monitoring Expense	(22.40)
Drug Test Expense	(1.55)
Net Revenue	\$ 86.05

Description	Number of Offenders	Weekly Amount	Number of Weeks	Total Revenue
Home Incarceration Offenders	2	\$ 110.00	52	\$ 11,440
TOTAL				<u>\$ 11,440</u>

Medical Co-Payments

Offenders that receive medications or medical services for sick call, doctor visits, dentist visits, X-rays, etc. incur a medical co-payment charge payable to the Jail. The amount the Jail is able to collect depends greatly on the average daily population (ADP) of the Jail and the indigent rate of the offender population. To determine the amount to include in our FY 2025 budget, we used the most current information available at the time the budget was built, which was the FY 2023 actual total. The actual revenue received in FY 2023 was \$8,144 for an ADP of 248 offenders. Based on this information we projected that our Medical Co-Payment revenues would be \$9,195 in FY 2025 based on an expected ADP of 280.

Daily Fees

Offenders that are not participating in Work Release, Weekender, or Home Incarceration programs are charged a daily fee that is payable to the Jail. Offenders are charged \$3.00 per day, while trustee offenders are charged \$0 per day. The amount the Jail is able to collect depends greatly on the average daily population (ADP) of the Jail and the indigent rate of the offender population. For example, for FY 2025 our projected indigent rate is 50.41%. This means that only 49.59% of our offenders have money on their trust accounts from which we can collect daily fees. The calculation used to determine our FY 2025 budget amount of \$99,483 is shown below.

Budgeted Population	280
Daily Fee	\$3.00
Number of Days per Year	365
Budgeted Indigent Rate	50.41%
Proposed Daily Fees	\$152,043
Less:	
48 Trustees-Pay \$0/day	<u>(\$52,560)</u>
Total Proposed Daily Fees	\$99,483

Compensation Board – LIDS Per Diem Reimbursements

Compensation Board – LIDS Per Diem Reimbursements are revenues collected from the State of Virginia Compensation Board to partially reimburse the Jail for the costs of housing offenders. These revenues are paid quarterly to the jail based on LIDS reports submitted by the Jail's LIDS Technician. We receive \$5 per day for local offenders and \$15 per day for offenders that are DOC responsible offenders. The calculation used to determine our FY 2025 budget amount of \$ 657,000 is shown on the following page.

	%	ADP	Days	Rate per Day	Total Revenue
Local Offenders	86%	240	87,600	\$ 5.00	438,000.00
DOC Offenders	14%	40	14,600	\$ 15.00	219,000.00
TOTALS	100%	280	102,200		657,000.00

Compensation Board Salary Reimbursements

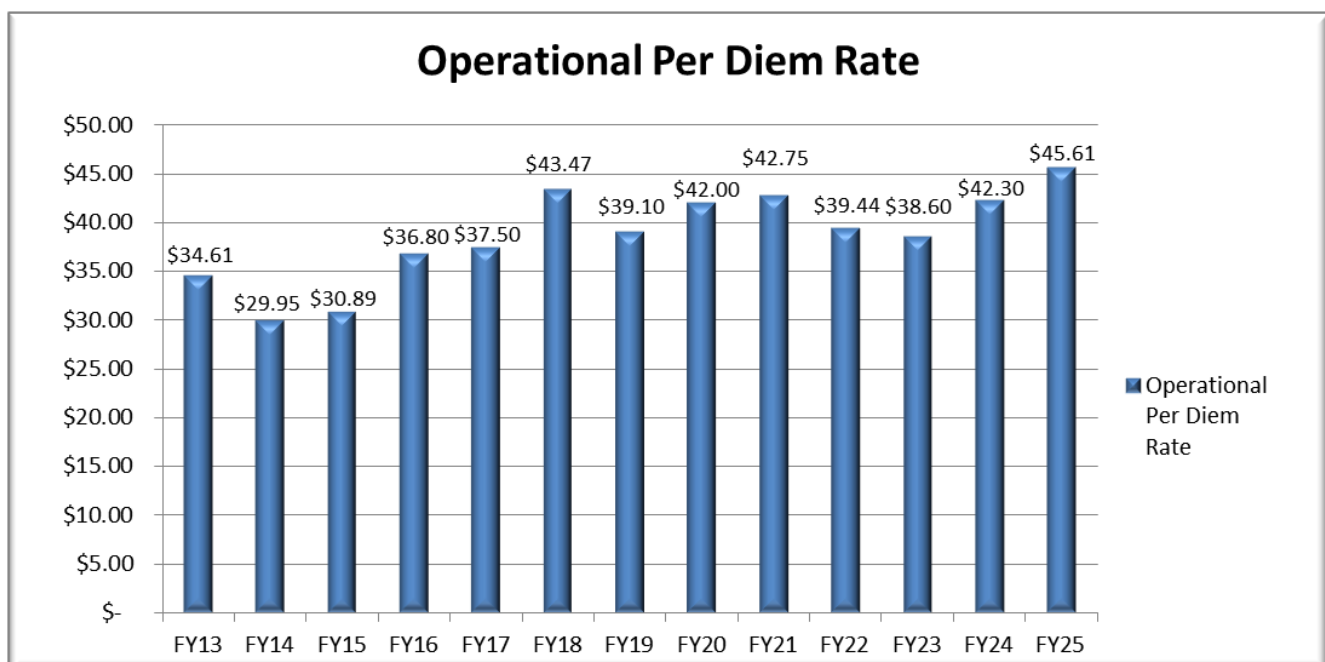
Compensation Board Salary Reimbursements are revenues collected from the State of Virginia Compensation Board to partially reimburse the Jail for personnel expenses. These reimbursements include salaries and a portion of fringe benefits and are paid monthly to the jail based on reports submitted by the Human Resource Analyst. The amount included in the FY 2025 budget is determined by calculating the total amount the Jail will be reimbursed for each Compensation Board funded position, taking into account any required raises, and including pre-determined amounts that are reimbursed for fringe benefits. The amount included in the FY 2025 budget for Compensation Board Salary Reimbursements is \$9,705,494.

Food Service Revenue

Food Service Revenues are revenues generated from food service operations. The budget for FY 2025 is lower than in FY 2024 as a result of a decrease in offender ADP. The Just Like Home program is an offender meals program that provides an opportunity for family to purchase additional restaurant-type meals for offenders two times per week. The amount included in the FY 2025 budget for Food Service Revenue is \$132,000 based on data available from FY 2022 and the first few months of FY 2024.

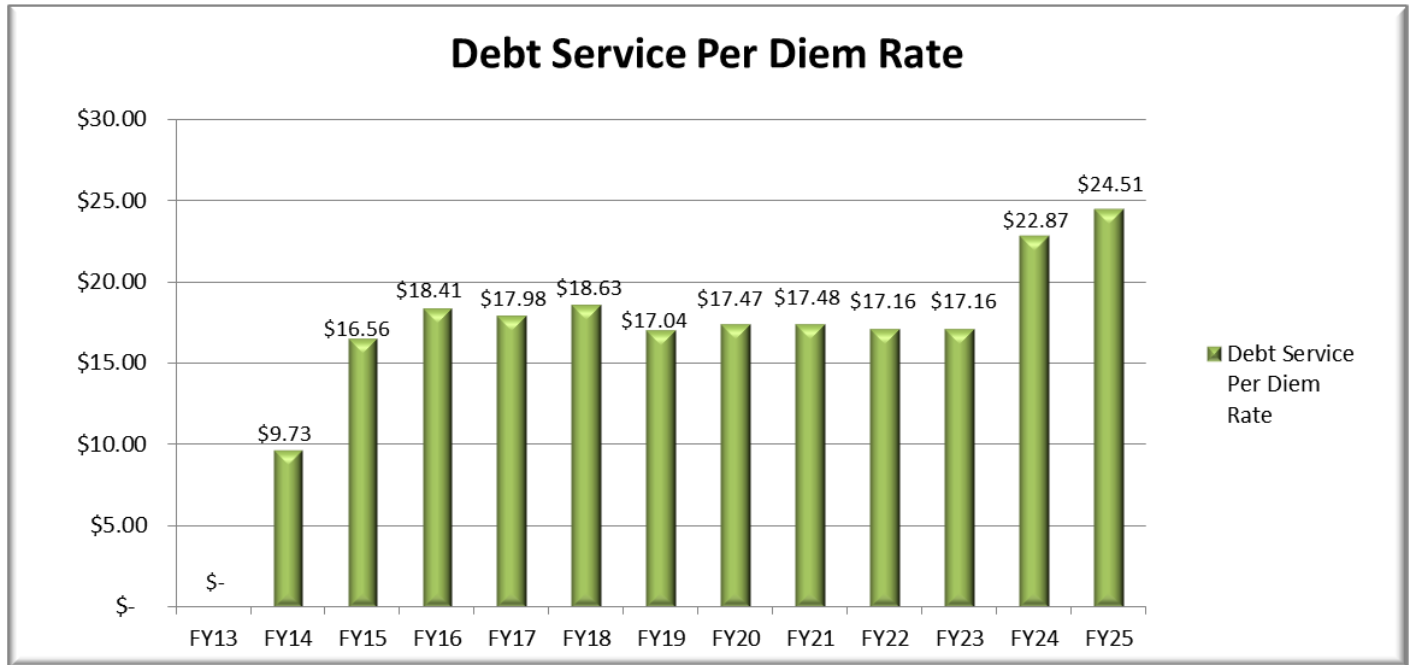
Locality Operational Per Diems

Locality Operational Per Diems are revenues collected from the Jail's user localities: Brunswick County, Dinwiddie County, and Mecklenburg County, to pay operating expenses not covered by state revenues or jail operating revenues. Fiscal Year 2025's percentages are based on each locality's rolling 3-year average usage and localities are invoiced quarterly for their allocated portion of the total locality contribution. For FY 2025 these percentages are: Brunswick County – 29.67%, Dinwiddie County – 27.23% and Mecklenburg County – 43.10%. A true-up is calculated at year end based on a rolling 3-year average usage for each locality. In the event of a shortfall due to ADP projections, this change in ADP would be included in the year-end true-up with each locality. The Jail maintains adequate operational reserves and cash balances to ensure that there are no timing concerns associated with any cash flow delay. Below is a graph that illustrates how the Operational Per Diem Rate has changed since the Jail's first year of operations in FY 2013.



Locality Debt Service Per Diems

Locality Debt Service Per Diems are revenues collected from the Jail's user localities: Brunswick County, Dinwiddie County, and Mecklenburg County, to pay annual principal and interest debt service payments. Fiscal Year 2025's percentages are based on each locality's rolling 3-year average usage and localities are invoiced quarterly for their allocated portion of the total locality contribution. For FY 2025 these percentages are: Brunswick County – 29.67%, Dinwiddie County – 27.23% and Mecklenburg County – 43.10%. Below is a graph that illustrates how the Debt Service Per Diem Rate has changed since the Jail's first year of operations in FY 2013.



There is a significant change from FY13 to FY15 because all bond interest was capitalized until January 2014.

The Jail did not have any debt service in FY 2013 because it was capitalized into the bond. In FY 2014, half of the debt service was capitalized into the bond, leaving only a portion to be included in the budget. FY 2015 was the first full year of debt service. As you can see above, the change in budgeted ADP, significantly impacts the Debt Service Per Diem amount required to be paid by each locality because it is a fixed expense that does vary as the ADP decreases.

LONG-RANGE FINANCIAL PLAN

The purpose of a 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 to best serve the Authority Board. It is important to note that this plan is only a framework and the priorities and assumptions are revisited each year during the budget process

This 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 Heads 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 cost of the item or project exceeds \$15,000.
- The item or project is not a recurring expense.

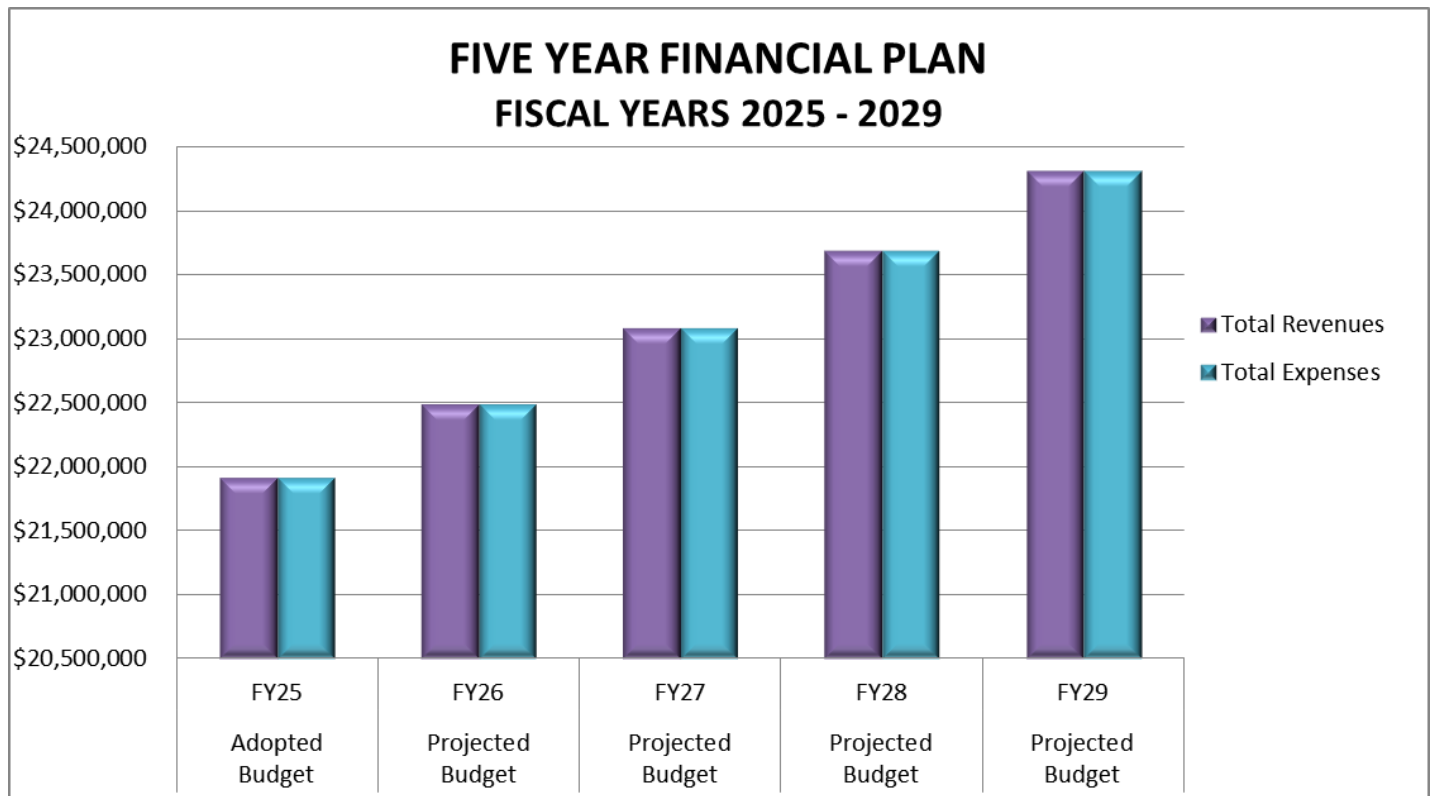
The purpose of a Five Year Financial Plan is an assurance to our Board that we are planning long term and financially positioning the jail to meet the needs of the future. This is extremely important in both a growing offender population and a growing community where the service delivery expectations are increasing annually.

The schedule on the following page is a projected 5 year financial plan. It includes assumptions based on historical trends for Revenues. Interest Income is based on a 3% increase from historical trends, Inmate Phones are based on contracted revenues that run through FY 2029, State Funding is based on a 2.5% increase from historical trends. Other revenues are conservatively flat. The Locality Funding current and future year projections are driven by offender population projections as well as revenue requirements needed to balance Total Revenues to Total Expenses.

The Five Year Financial Plan also includes assumptions that are mostly based on historical trends for Expense categories. Wages and Benefits represent a 3% increase each year, 2% for Operational costs, 3% for Medical costs and 5% Food costs. Debt Service is based on our debt amortization schedule.

FIVE YEAR FINANCIAL PLAN
FISCAL YEARS 2025 - 2029

	FY25 Adopted	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
REVENUES:					
INTEREST INCOME	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	\$ 450,204
INMATE PHONES	516,900	516,900	516,900	516,900	516,900
MISCELLANEOUS REVENUE	336,444	336,444	336,444	336,444	336,444
STATE FUNDING	10,362,494	10,621,557	10,887,096	11,159,273	11,438,255
LOCALITY FUNDING	7,165,985	7,462,951	7,777,001	8,093,371	8,427,312
RESERVE FUND	553,387	553,387	553,387	553,387	553,387
RATE STABILIZATION FUND	1,337,492	1,337,492	1,337,492	1,337,492	1,337,492
UNRESTRICTED FUND BALANCE	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TOTAL BUDGETED REVENUES	21,922,703	22,490,731	23,082,680	23,683,958	24,309,994
EXPENSES:					
WAGES AND BENEFITS	12,798,791	13,182,754	13,578,237	13,985,584	14,405,151
OPERATING COSTS	2,379,589	2,427,181	2,475,725	2,525,239	2,575,744
MEDICAL COSTS	3,636,879	3,745,985	3,858,365	3,974,116	4,093,339
FOOD COST	602,954	633,101	664,756	697,994	732,894
DEBT SERVICE	2,504,491	2,501,709	2,505,597	2,501,025	2,502,866
TOTAL BUDGETED EXPENSES	\$21,922,703	\$22,490,731	\$23,082,680	\$23,683,958	\$24,309,994



CAPITAL EXPENDITURES / IMPACT ON OPERATING BUDGET

The purpose of the Jail's Capital Expenditure Policy is to ensure that capital expenditures are acquired, safeguarded, controlled, disposed of, and accounted for in accordance with state and federal regulations, audit requirements, and generally accepted accounting principles. The policy addresses the definition of capital expenditures, depreciation of capital expenditures and the valuation of donated capital expenditures.

Capital expenditures are defined as items having an original unit cost of \$5,000 or more. The amount capitalized is the purchase price of the asset plus any cost necessary to prepare the asset for use, including shipping and installation.

All capital expenditures are depreciated over their useful lives using the straight-line method. The estimated useful lives of the Jail's assets are as follows:

Buildings	50 years
Equipment, Furniture and Fixtures	5-20 years
Land Improvements	20 years
Vehicles	5 years
Intangibles	5 years
Lease Asset – Equipment	5-20 years

Donated capital assets are recorded at acquisition value on the date the asset was donated. The acquisition value must be fully documented and maintained on file to support the value.

Impact of Capital Expenditures on Operating Budget

Each division within the Jail is responsible for submitting the need for all capital expenditures in their individual requests during the budget process. The need for the expenditure is submitted through the budget request in conjunction with the individual division's annual goals and objectives. As a new facility in our twelfth year of operations, the request for capital expenditures has been minimal. However, when a capital expenditure or project is requested and/or recommended, it is reviewed and discussed to determine if we have the ability to cover with our existing revenue sources or if financing will be needed. The Jail has established a Capital Reserve Fund with funds saved during the construction process. To ensure that there are sufficient funds in the capital reserve account, a Capital Reserve Fund policy was adopted in FY 2019 with the purpose of providing cash reserves for the procurement of future capital requirements. This will also be used in conjunction with the operating budget and /or financing as well.

In fiscal year 2025, the adopted budget does not include any capital expenditures because the Board has decided to pay these directly from our Capital Reserve Account. The Jail does not maintain a capital budget fund to account for capital expenditures separate from the General Fund. As such, capital expenditures for fiscal year 2025 are budgeted to be \$0 or 0% of our \$21,922,703 total budget. Thus, the impact of capital expenditures is considered to be zero.

The Jail does not have any significant nonrecurring capital expenditures.

FIVE YEAR CAPITAL EXPENDITURE PLAN

	FY25 Adopted	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
IT:					
Radio Console	60,000	55,000	-	-	-
VxRail (Dell) Server Refresh (FY25 - FY29)	32,025	32,025	32,025	32,025	32,025
Replace Network Switches	-	-	56,130	-	-
Replace Radio Repeaters (Alberta)	-	-	-	-	20,860
Server OS Upgrade	-	-	-	-	15,502
Maintenance:					
Scag Mower	-	13,569	-	16,418	18,060
Water Heater 1 - Alberta	42,538	-	-	-	-
Water Heater 2 - Alberta	-	-	51,471	-	-
Water Heater 3 - Alberta	-	46,792	-	-	-
Water Heater 4 - Alberta	-	-	-	-	62,280
Water Heater 1 - Mecklenburg	12,439	-	-	-	-
Water Heater 2 - Mecklenburg	-	13,683	-	-	-
Water Heater 3 - Mecklenburg	-	-	25,994	-	-
Water Heater 4 - Mecklenburg	-	-	-	28,593	-
Boiler 1 - Alberta	-	31,218	-	-	-
Boiler 2 - Alberta	28,380	-	-	-	-
Water Tank 1 - Alberta	-	40,268	-	-	-
Water Tank 2 - Alberta	36,608	-	-	-	-
Speed Queen 120lb Dryer - Alberta	-	26,195	-	-	-
Speed Queen 120lb Dryer - Mecklenburg	-	19,522	-	-	-
Continental 70lb Washer - Mecklenburg	-	26,807	-	-	-
Security Electronics	41,174	45,292	49,821	54,803	60,284
3-Ton Minisplit	17,196	-	-	-	-
Floor Burnisher	14,400	-	-	-	-
Operations:					
Van (including insert)	-	60,671	73,747	-	73,746
SUV (including insert)	148,265	113,972	-	188,480	-
Support:					
Braising Pan	-	-	-	-	35,549
Range	-	-	8,939	-	-
Combi Oven	29,946	-	33,015	-	-
Mixer	-	17,611	-	-	-
Kettle	33,611	-	-	-	38,908
TOTAL	496,582	542,625	331,142	320,320	357,214
Funding Sources					
Capital Reserve Fund	496,582	542,625	331,142	320,320	357,214
TOTAL	\$496,582	\$542,625	\$331,142	\$320,320	\$357,214

DEBT

The Jail has long-term debt comprised of a \$33,770,000 Series 2016C VRA bond which is a result of an Advanced Refunding of the Series 2010B VRA bond in November 2016. The Series 2016C VRA bond has a Aa2/AA bond rating. The purpose of the bond is construction of the Jail. Interest rates range from 2.53% to 5.125% and mature in various quarterly installments ranging from \$374,174 to \$1,251,298 beginning July 2015 and thereafter through October 2040.

The Jail does not have any legal debt limits.

The total debt service required to be paid from the general fund in fiscal year 2025 is shown below.

**Debt Service Schedule
FY 2025**

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
7/1/2024	\$ 597,500	\$ 335,028	\$ 932,528
10/1/2024	597,500	335,028	932,528
1/1/2025	-	319,717	319,717
4/1/2025	-	319,717	319,717
TOTALS	\$ 1,195,000	\$ 1,309,491	\$ 2,504,491

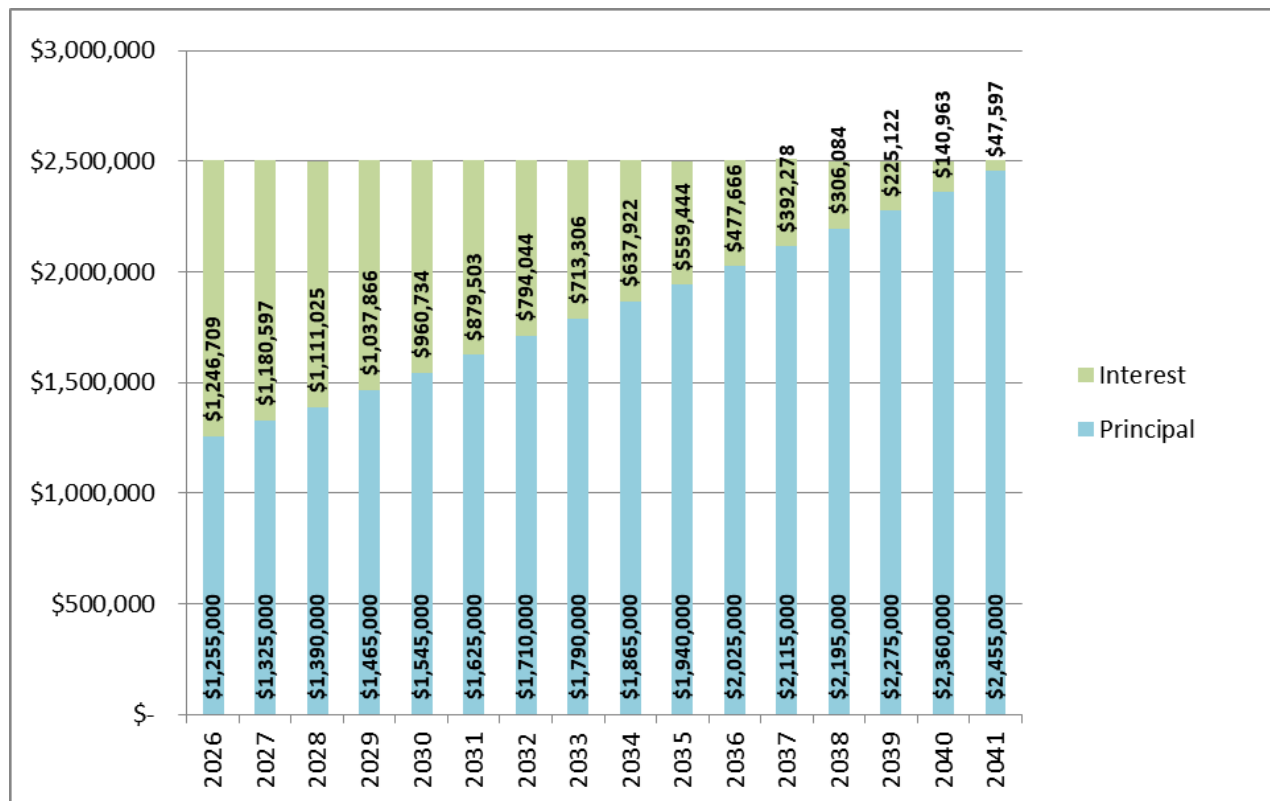
Debt service is paid in its entirety by the Jail's user localities: Brunswick County, Dinwiddie County, and Mecklenburg County and is based on a rolling 3-year average usage for each locality. The amounts of debt service required to be paid by each locality in fiscal year 2025 are as follows:

***Debt Service Due from Localities
FY 2025***

Payment No.	Due Date	Brunswick County 29.67%	Dinwiddie County 27.23%	Mecklenburg County 43.10%
1	7/1/2024	\$276,673	\$253,966	\$401,889
2	10/1/2024	\$276,673	\$253,966	\$401,889
3	1/1/2025	\$94,857	\$87,072	\$137,788
4	4/1/2025	\$94,857	\$87,072	\$137,788
		<u>\$743,060</u>	<u>\$682,076</u>	<u>\$1,079,354</u>
		<i>TOTAL</i>		<u>\$2,504,491</u>

Future Debt Service Payments are as follows:

Year Ending June 30,	Revenue Bonds	
	Principal	Interest
2026	1,255,000	1,246,709
2027	1,325,000	1,180,597
2028	1,390,000	1,111,025
2029	1,465,000	1,037,866
2030	1,545,000	960,734
2031	1,625,000	879,503
2032	1,710,000	794,044
2033	1,790,000	713,306
2034	1,865,000	637,922
2035	1,940,000	559,444
2036	2,025,000	477,666
2037	2,115,000	392,278
2038	2,195,000	306,084
2039	2,275,000	225,122
2040	2,360,000	140,963
2041	2,455,000	47,597
Total	\$ 29,335,000	\$ 10,710,860



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

POSITION SUMMARY SCHEDULE

The Jail has 161 FTE (Full-Time Equivalent) authorized positions included in our FY 2025 budget, which is unchanged from our FY 2024 budget. All of these positions are Full-Time positions. There are no staffing level changes in our FY 2025 budget.

**Position Summary Schedule
General Fund**

DIVISIONS	EMPLOYEES				
	2023 Actual	2024 Actual	2024 Budget	2025 Budget	Increase (Decrease)
Administration					
Superintendent	1	1	1	1	0
Deputy Superintendent	2	2	2	2	0
Finance Director	1	1	1	1	0
Executive Secretary	1	1	1	1	0
Captain - Boydton facility	0	0	1	1	0
Administrative Coordinator	1	1	1	1	0
Account Clerk	1	1	1	1	0
Accountant	1	1	1	1	0
Secretary	0	0	1	1	0
Safety & Standards Technician	1	1	1	1	0
Medical Secretary	1	1	1	1	0
Human Resources					
Human Resources Analyst	1	1	1	1	0
Information Technology					
Information Technology Director	1	1	1	1	0
Information Technology Technician	1	1	1	1	0
Maintenance					
Maintenance Director	1	1	1	1	0
Assistant Maintenance Director	1	1	1	1	0
Maintenance Technicians	2	2	2	2	0
Warehouse Officer	1	1	1	1	0
Grounds Officer	1	1	1	1	0
Information Technology Technician	1	1	1	1	0
Operations					
Captain of Operations	1	1	1	1	0
Sergeant - Records	1	1	1	1	0
LIDS Technician	1	1	1	1	0
LIDS Technician / Records Supervisor	1	1	1	1	0
Records Clerk	2	2	2	2	0
Sergeant - Transportation	1	1	1	1	0
Officer - Transportation	6	6	6	6	0
Officer - Classification	2	2	2	2	0
Sergeant of Intake	2	2	2	2	0
Officer - Intake	8	8	8	8	0
Security					
Captain of Security	1	1	1	1	0
Lieutenant of Security	4	4	4	4	0
Sergeant of Security	8	8	8	8	0
Lieutenant - Boydton facility	1	1	1	1	0
Officer - Security	72	72	72	72	0
Support					
Captain of Support	1	1	1	1	0
Food Service Director	1	1	1	1	0
Assistant Food Service Director	2	2	2	2	0
Food Service Technician	9	9	9	9	0
Officer - Work Release/Home Incarceration	2	2	2	2	0
Officer - Work Force	3	3	3	3	0
Officer - Lobby	4	4	4	4	0
Officer - Visitation	2	2	2	2	0
Programs Technician	1	1	1	1	0
Officer - Mail	1	1	1	1	0
Training					
Administrative Investigator	1	1	1	1	0
Lieutenant of Training	1	1	1	1	0
TOTAL GENERAL FUND POSITIONS	159	159	161	161	0

DIVISION NARRATIVES, ACCOMPLISHMENTS, GOALS, PERFORMANCE MEASURES, & BUDGETS

- Some goals are ongoing because, due to their importance to our facility, they are significant every year. All Division goals directly tie to our primary goal to provide a safe, secure and sanitary facility for staff and inmates while maintaining cost saving measures in our operation. Over the next year, we will be reviewing current performance measures and adding new performance measures that reflect effectiveness and efficiency.

ADMINISTRATION DIVISION**NARRATIVE**

The Administration Division is responsible for the leadership, financial management and safety & standards compliance of Meherrin River Regional Jail. Responsibilities of this division include: development and review of Jail policies; preparation of the Jail's annual budget; all financial management operations; providing leadership and guidance to all other divisions; oversight of the Medical Services Department; and ensuring that all DOC, PREA, NCCHC, and Federal standards are continuously updated and that the Jail is compliant; maintaining all keys; ensuring that all fire extinguishers are inspected monthly; reviewing evacuation plans monthly; scheduling fire and emergency drills; destruction of records according to the Library of Virginia; and ensuring that Universal Precaution, Emergency Procedures, PREA, Restraint of Pregnant Females, and Suicide Prevention policies are reviewed every six months.

FY 2025 GOALS**1. Present the proposed balanced budget to the Authority Board.****Significance**

- ♦ To ensure that our user localities have our budget information in a timely manner so they can properly prepare their individual locality budgets.
- ♦ To ensure that the Jail has adequate funding to operate the daily functions necessary to provide a safe, secure and sanitary facility for staff and offenders.

Business Impact

- ♦ We must carefully prepare our budget to ensure that all Divisions will have funding available to properly carry out their individuals functions for the Jail.

Consequences of not achieving this goal

- ♦ Locality jurisdictions will not have the financial data necessary to prepare their budget.
- ♦ Locality jurisdictions could have to fund additional money.

2. Provide leadership, training and direction to all staff in conducting the Jail's business.**Significance**

- ♦ To ensure that all staff members can properly perform their job duties and contribute to making the Jail operate efficiently.

Business Impact

- ♦ It is important for all staff to understand how important every Division is in the Jail. It is important that staff know that every Division depends on the other Divisions to complete their work & that all Divisions are equally important to make the Jail operate efficiently.

Consequences of not achieving this goal

- ♦ Staff that is not properly trained could present a safety concern in the Jail atmosphere.
- ♦ Failure to adequately prepare our staff could negatively affect staff morale and decrease staff retention.

ADMINISTRATION DIVISION

3. Receive the GFOA Award for Excellence in Financial Reporting for our FY24 ACFR

Significance

- ♦ Promotes the image of the Jail by continuing to achieve financial excellence each year.

Business Impact

- ♦ Instills confidence in the Jail by Board Members and the communities served.

Consequences of not achieving this goal

- ♦ Lack of confidence in the Jail's ability to be financial stewards.

4. Receive the GFOA Distinguished Budget Presentation Award for our FY25 Budget

Significance

- ♦ Promotes the image of the Jail by continuing to achieve financial excellence each year.

Business Impact

- ♦ Instills confidence in the Jail by Board Members and the communities served.

Consequences of not achieving this goal

- ♦ Lack of confidence in the Jail's ability to be financial stewards.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Administration Division tracks the following performance measures to determine its effectiveness and efficiency. Collections from offender deposits and medical services figures will vary from year to year depending upon offender population and indigent rate. We would expect the other measures shown to stay relatively the same each year.

ADMINISTRATION DIVISION**Performance Measures**

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Average monthly vendor invoices processed	207	193	200
Average vendor checks processed	109	105	110
Number of bank statements reconciled	132	132	132
<u>Collections from offender deposits</u>			
Daily Housing Fees	\$91,655	\$88,520	\$99,483
Medical Co-Pays	\$8,144	\$10,174	\$9,195
Indigent Kits	\$358	\$357	\$395
Jail Damage	\$208	\$346	\$383
<u>Pay My Jailer Collections</u>	\$2,023	\$2,182	\$2,415
<u>Medical Services:</u>			
Total Sick Call	21,791	23,245	25,726
Total Doctor Call	1,268	1,874	2,074
Total Dentist Call	312	305	338
Total Psych Call	4,720	4,933	5,459
Offenders Seen on Pill Call	1,815	2,212	2,448

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Receive GFOA Certificate of Excellence in Financial Reporting	Effectiveness	Yes	Yes	Yes	Yes	Yes
Receive GFOA Distinguished Budget Presentation Award	Effectiveness	Yes	Yes	Yes	Yes	Yes
VADOC Audit Compliance	Effectiveness	Yes	Yes	Yes	Yes	Yes
USMS Audit Compliance	Effectiveness	Yes	Yes	Yes	Yes	Yes
PREA Audit Compliance	Effectiveness	Yes	Yes	Yes	Yes	Yes
NCCHC Audit Compliance	Effectiveness	Yes	Yes	Yes	Yes	Yes

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Administration**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 727,397	\$ 761,252	\$ 898,330	\$ 926,144	3.10%
4-100-33200-1030	Other Pay	1,572	6,108	-	-	
4-100-33200-2100	FICA	54,803	58,005	68,722	70,850	3.10%
4-100-33200-2210	VRS Retirement	64,075	67,041	81,479	71,811	-11.87%
4-100-33200-2220	Hybrid Retirement	2,890	3,530	2,038	1,795	-11.91%
4-100-33200-2300	Hospital/Medical Plan	222,496	213,974	201,194	204,619	1.70%
4-100-33200-2400	Group Life	9,798	10,223	11,813	12,410	5.06%
4-100-33200-2500	Hybrid Disability	844	962	1,080	951	-11.91%
4-100-33200-2800	Retiree Health Ins Credit	509	534	629	-	-100.00%
TOTAL PERSONNEL		1,084,384	1,121,630	1,265,284	1,288,581	1.84%
MEDICAL SERVICES						
4-100-33200-3100-100	Medical Services	2,292,692	2,951,085	3,517,288	3,636,879	3.40%
TOTAL MEDICAL SERVICES		2,292,692	2,951,085	3,517,288	3,636,879	3.40%
OTHER OPERATING EXPENSES						
4-100-33200-3100-200	Legal Services	36,000	61,810	42,000	42,000	0.00%
4-100-33200-3100-300	Accounting Services	20,000	20,000	20,000	20,000	0.00%
4-100-33200-3100-400	Professional Services-Other	49,380	29,004	36,910	27,394	-25.78%
4-100-33200-3500	Printing & Binding Services	1,688	1,163	2,500	2,500	0.00%
4-100-33200-3600	Advertising	825	1,428	3,000	2,000	-33.33%
4-100-33200-5210	Postage	2,675	2,871	3,500	4,000	14.29%
4-100-33200-5305	Motor Vehicle Insurance	16,193	15,339	17,656	17,384	-1.54%
4-100-33200-5308	General Liability / Property Insurance	40,621	59,493	41,433	63,449	53.13%
4-100-33200-5309	Line of Duty Insurance	43,080	43,760	44,803	45,948	2.56%
4-100-33200-5312	Cyber Risk Insurance	4,500	5,000	4,590	5,250	14.38%
4-100-33200-5315	Crime Insurance	725	725	740	740	0.00%
4-100-33200-5530	Substinence & Lodging	669	1,342	1,750	1,750	0.00%
4-100-33200-5540	Convention & Education	584	1,119	4,260	4,275	0.35%
4-100-33200-5802	Banking Fees	-	-	100	100	0.00%
4-100-33200-5804	Credit Card Fees	6,226	6,402	12,600	10,000	-20.63%
4-100-33200-5810	Dues & Associations	7,091	7,893	5,293	8,535	61.25%
4-100-33200-6001	Office Supplies	11,482	9,915	22,500	22,500	0.00%
4-100-33200-6014	Other Operating Supplies	24,524	27,460	26,931	18,382	-31.74%
4-100-33200-9060	Other Interest Expense	4,623	58	-	-	
TOTAL OTHER OPERATING EXPENSES		270,887	294,782	290,566	296,207	1.94%
DEBT SERVICE						
4-100-33200-9049	Principal Expense	1,080,000	1,135,000	1,135,000	1,195,000	5.29%
4-100-33200-9050	Interest Expense	1,425,956	1,369,197	1,369,197	1,309,491	-4.36%
TOTAL DEBT SERVICE		2,505,956	2,504,197	2,504,197	2,504,491	0.01%
DIVISION TOTAL		\$ 6,153,920	\$ 6,871,694	\$ 7,577,336	\$ 7,726,158	1.96%
TOTAL FTE POSITIONS		10	10	12	12	

The significant decreases in VRS Retirement, Hybrid Retirement, Hybrid Disability and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant decrease in Professional Services - Other is due to having a PREA Audit in FY 2024 that is not required in FY 2025.

The significant decrease in Advertising is due to historical amounts actually used and the line item being re-evaluated.

The significant increase in Postage is due to historical amounts actually used and the line item being re-evaluated.

The significant increase in General Liability/Property Insurance is due to rate increases in FY 2025.

The significant increase in Cyber Risk Insurance is due to rate increases in FY 2025.

The significant decrease in Credit Card Fees is due to historical amounts actually used and the line item being re-evaluated.

The significant increase in Dues & Associations is due to an increase in VARJ dues in FY 2025.

The significant decrease in Other Operating Supplies is due to fire extinguishers that were replaced in FY 2024 not being needed in FY 2025. These are replaced based on life cycle schedules.

HUMAN RESOURCES DIVISION

NARRATIVE

Specific functions of the Human Resources Division include maintaining accurate employee personnel records, processing semi-monthly payroll, administration of employee health insurance and benefit plans, managing the Compensation Board Budget, Workmen's Compensation claims, FMLA requests, and processing performance evaluations for all employees. The Human Resources Division is also responsible for continually updating employees regarding any changes to labor and employment laws applicable to the operation of the jail.

FY 2025 GOALS

1. Maintain low cost health insurance plans & attractive benefit plans for employees

Significance

- ♦ The objective and significance is to mitigate risk as well as ensure that the medical and dental plans are financially stable for years to come.
- ♦ Keep employee costs low and affordable by ensuring the employee only cost for the base plan is no cost and ensuring that they have the ability to choose between multiple plan options.

Business Impact

- ♦ Reduce overall financial risk to Meherrin by structuring the medical and dental plans to be self-sustaining.
- ♦ Control and equalize medical and dental costs, by self-funding these plans MRRJ is paying for claims and is not subject to the dramatic increases that carriers give annually.
- ♦ Increases employee morale.

Consequences of not achieving this goal

- ♦ Increase in costs to the jail and funding entities.
- ♦ There could be an increase in costs to the employee and plan designs and benefits could have to be reduced.
- ♦ Employee perception issue.

2. Recruit and retain qualified staff

Significance

- ♦ Safety for staff and the offenders. Increase staff morale.
- ♦ Will reduce the chance of costly penalties and reduces the chance of successful civil litigation against MRRJ.
- ♦ Staff is not overworked and do not feel like they are pushed beyond their capabilities.
- ♦ Morale will increase because as officers gain experience they can pass their knowledge on to officers with less familiarity in corrections.

Business Impact

- ♦ Failing to retain officers can result in officers' diminishing morale.
- ♦ The lack of qualified staff will affect the safety and security of the facility.

Consequences of not achieving this goal

- ♦ MRRJ could face civil litigation.
- ♦ Staff and offenders safety and security is threatened.

HUMAN RESOURCES DIVISION

Consequences of not achieving this goal (continued)

- ♦ MRRJ staff morale will be lower. If officers can make plans on their scheduled days off knowing the possibility of being “called in” are miniscule that would increase morale.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division’s work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Human Resources Division tracks the following performance measures to determine its effectiveness and efficiency. These measures will vary from year to year depending upon the number of employees and other factors.

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Number of applications received	388	448	450
Number of sworn/certified officers	66	63	131
Number of civilians	25	26	31
Number of sworn employee promotions	2	5	5
Officer New Hires	39	20	34
Officer Resignations	26	20	10
Officer Vacancies	38	42	18
Hepatitis B Injections	0	0	3
PPD Injections	122	109	144
Open Enrollment	91	92	144
Employee Medical Exams	39	20	34

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Officer turnover rate	Effectiveness	30%	54%	30%	28%	30%
Number of Worker's Compensation claims	Effectiveness	10	9	10	15	10
Percentage of FMLA claims processed on time	Efficiency	100%	100%	100%	100%	100%

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Human Resources**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 66,571	\$ 70,715	\$ 71,231	\$ 73,436	3.10%
4-100-33200-1030	Other Pay	-	-	-	-	-
4-100-33200-2100	FICA	5,005	5,345	5,449	5,618	3.10%
4-100-33200-2210	VRS Retirement	5,864	6,228	6,461	5,728	-11.34%
4-100-33200-2300	Hospital/Medical Plan	20,363	19,877	15,855	16,122	1.69%
4-100-33200-2400	Group Life	897	950	937	984	5.06%
4-100-33200-2600	Unemployment Insurance	3,445	-	8,000	8,000	0.00%
4-100-33200-2700	Worker's Compensation	97,734	98,447	135,393	150,963	11.50%
4-100-33200-2800	Retiree Health Ins Credit	47	50	50	-	-100.00%
TOTAL PERSONNEL		199,925	201,611	243,375	260,851	7.18%
OTHER OPERATING EXPENSES						
4-100-33200-5540	Convention & Education	349	349	349	349	0.00%
TOTAL OTHER OPERATING EXPENSES		349	349	349	349	0.00%
DIVISION TOTAL		\$ 200,274	\$ 201,960	\$ 243,724	\$ 261,200	7.17%
TOTAL FTE POSITIONS		1	1	1	1	

The significant decreases in VRS Retirement and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant increase in Worker's Compensation is due to rate increases in FY 2025.

INFORMATION TECHNOLOGY DIVISION

NARRATIVE

The Information Technology Division is staffed with a Director and one IT Technician who work daily under the division mission: “to provide responsive and dependable delivery of information technology services and support to the Meherrin River Regional Jail in a cost-effective manner, give proper feedback, and achieve end-user satisfaction to the best of our abilities.” It strives to meet this mission statement as it serves the Jail, offenders, vendors, and contract staff.

The IT Division maintains all technology-related systems for both the Alberta and Boydton facilities. This includes not only computers, printers, servers and other network-related devices, but staff telephone & voice mail, cell phones, offender telephone, tablet, and tracking systems, video visitation, copiers, and offender cable TV.

The IT Division is always evaluating new technologies and emerging trends to better serve the Jail.

FY 2025 GOALS

1. Establish offsite backups

Significance

- ♦ Despite having multiple backup media formats, backups are onsite. There is failover redundancy, however, in the event of an onsite disaster we may not have sufficient backup of our data.
- ♦ Offsite backups provide a copy of data offsite in the event of a data breach.

Business Impact

- ♦ Protection from onsite disaster.
- ♦ Offsite copy in the event of a data breach.

Consequences of not achieving this goal

- ♦ Continue to have only onsite backups of data.
- ♦ Risk of data loss in the event of an onsite disaster.

2. Promote End User Security Awareness Training

Significance

- ♦ To help increase security awareness for end users.
- ♦ To help reduce the business risk of users when reacting to security threats or phishing attempts.

Business Impact

- ♦ End users need to be aware of the ever-changing landscape of security threats and tactics.

Consequences of not achieving this goal

- ♦ End users not being aware of security risks.
- ♦ End users not able to recognize tactics that that social engineers and threat actors use to infiltrate company data.

INFORMATION TECHNOLOGY DIVISION

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division’s work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The IT Division tracks the following performance measures to determine its efficiency. These measures will vary from year to year depending upon offender population and other factors.

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Outside Agency Requests for Offender Phone Calls	107	52	75
Workorders Completed	1,742	1,863	1,800
Total Daily Data Back-up Size	8.2 TB	8.5 TB	6.4 TB

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Percentage of workorders completed within 24 hours	Efficiency	70%	65.8%	70%	67.6%	70%

Our goal is that 70% of IT workorders are completed within 24 hours because we know that some workorders cannot be completed within 24 hours.

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Information Technology**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 132,966	\$ 138,759	\$ 142,273	\$ 146,678	3.10%
4-100-33200-1030	Other Pay	-	-	-	-	
4-100-33200-2100	FICA	9,996	10,489	10,884	11,221	3.10%
4-100-33200-2210	VRS Retirement	11,713	12,220	12,904	11,441	-11.34%
4-100-33200-2300	Hospital/Medical Plan	40,672	39,003	31,668	32,202	1.69%
4-100-33200-2400	Group Life	1,791	1,863	1,871	1,965	5.06%
4-100-33200-2800	Retiree Health Ins Credit	93	97	100	-	-100.00%
TOTAL PERSONNEL						
		197,230	202,431	199,699	203,508	1.91%
OTHER OPERATING EXPENSES						
4-100-33200-3305	IT Service Contracts	78,490	85,857	88,147	89,250	1.25%
4-100-33200-5230	Telecommunications	39,073	35,372	46,326	44,766	-3.37%
4-100-33200-5250	Internet Services	15,600	15,600	15,600	15,600	0.00%
4-100-33200-5540	Convention & Education	5,489	5,489	7,264	7,264	0.00%
4-100-33200-6010	Police Supplies	11,542	9,716	9,716	-	-100.00%
4-100-33200-6020-100	IT Operating Supplies-Software	44,179	36,523	65,982	71,134	7.81%
4-100-33200-6020-200	IT Operating Supplies-Hardware	29,824	29,781	37,592	68,741	82.86%
4-100-33200-6020-300	IT Op Supplies-Other IT Supplies	26,467	25,873	33,633	24,380	-27.51%
TOTAL OTHER OPERATING EXPENSES		250,664	244,210	304,259	321,135	5.55%
DIVISION TOTAL		\$ 447,894	\$ 446,641	\$ 503,958	\$ 524,643	4.10%
TOTAL FTE POSITIONS		2	2	2	2	

The significant decreases in VRS Retirement and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant decrease in Police Supplies is due to having a radio repeater in the FY 2024 budget that is not needed again in the FY 2025 budget.

The significant increase in Hardware is due to the addition of managed backup and disaster recovery in the FY 2025 budget.

The significant decrease in Other IT Supplies is due to website redesign fees in the FY 2024 budget that are not needed again in the FY 2025 budget.

MAINTENANCE DIVISION

NARRATIVE

The Maintenance Division provides a safe, secure, and comfortable environment for all visitors, staff, and offenders. The responsibilities of the Maintenance Division include troubleshooting and complex maintenance work on building and kitchen equipment, maintaining security electronics throughout the jail, conducting facility inspections and maintaining a Preventive Maintenance Program at our two locations, where they float between the two sites as needed. This is done with minimal outside support from contractors. The Maintenance Department ensures that all Federal, State and Local regulations are adhered to for ACA, NCCHC and DOC regulations.

The division's staff consists of a Maintenance Director, an Assistant Maintenance Director, two (2) Maintenance Technicians, one (1) Warehouse Officer, one (1) IT Technician and one (1) Grounds Officer. The seven employees are on duty five days a week, with at least one staff member on call for emergencies at all times. The Maintenance Director, Assistant Maintenance Director, one (1) Warehouse Officer, and one (1) Grounds Officer are certified Jail Officers. Their certifications allow the maintenance staff to assist other divisions when they are short staffed or additional assistance is needed to maintain facility safety. The other two Maintenance Division employees are non-certified. They both have extensive backgrounds in maintenance with mechanical and electrical experience.

As the facilities start to age and the warranty starts to expire, the Maintenance Division continues to increase its efforts to stay ahead of the rising challenge.

FY 2025 GOALS

1. Maintain the Jail's equipment and the Building Automation System running effectively and efficiently with the goal of keeping disruptions to the overall facility at a minimum.

Significance

- ♦ Minimize equipment failures.
- ♦ Reduce downtime.

Business Impact

- ♦ Minimize problems with day to day jail operations.
- ♦ Cost efficiency.
- ♦ Offenders won't have to be relocated due to equipment failure.

Consequences of not achieving this goal

- ♦ Relocation of offenders to different areas of the jail.
- ♦ Equipment failure.
- ♦ Increased cost in maintaining equipment.
- ♦ Prolonged equipment downtime.

2. Replace the heating system boiler at the Alberta facility.

Significance

- ♦ Minimize the possibility of equipment failure.
- ♦ Reduce downtime.
- ♦ Provide more heated water to the system.

Business Impact

- ♦ The new boiler provides better fuel economy.
- ♦ Better efficiency.
- ♦ Little to no cost for breakdowns due to the new unit being covered under warranty.

MAINTENANCE DIVISION

Consequences of not achieving this goal

- ♦ Higher cost to keep the unit running.
- ♦ Equipment failure.
- ♦ Heating system not providing the needed heat on demand.

3. Install new IP cameras in place of the old analog cameras on our existing camera system.

Significance

- ♦ Increase footprint.
- ♦ Allow for more a much clearer picture.

Business Impact

- ♦ Enables incidents that arise in the jail and jail population to be investigated more effectively.
- ♦ Assists in the identification of appropriate parties.
- ♦ Enhanced video coverage of all areas.

Consequences of not achieving this goal

- ♦ Misidentification of staff or offenders.
- ♦ Lost video evidence due to bad picture quality.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Maintenance Division tracks the following performance measures to determine its effectiveness. The number of work orders is expected to increase as the buildings become older. Many of the preventative periodic testing/inspections will stay the same from year to year but are a good indicator that the testing is being accomplished.

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Work Orders Completed	2,593	2,975	3,292
Major Repairs Completed	1	1	1
Fire Extinguisher Inspections	12	12	12
Sprinkler Testing	8	8	8

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Number of required facility inspections completed	Effectiveness	204	208	204	204	204

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Maintenance**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 308,127	\$ 314,099	\$ 417,082	\$ 425,469	2.01%
4-100-33200-1020	Overtime	2,529	-	-	-	
4-100-33200-1030	Other Pay	6,592	-	-	-	
4-100-33200-2100	FICA	23,850	23,743	31,907	32,548	2.01%
4-100-33200-2210	VRS Retirement	27,142	27,662	37,829	33,188	-12.27%
4-100-33200-2220	Hybrid Retirement	1,066	1,183	752	653	-13.18%
4-100-33200-2300	Hospital/Medical Plan	94,250	88,288	92,836	93,408	0.62%
4-100-33200-2400	Group Life	4,150	4,218	5,484	5,701	3.95%
4-100-33200-2500	Hybrid Disability	311	322	399	346	-13.18%
4-100-33200-2800	Retiree Health Ins Credit	216	220	292	-	-100.00%
TOTAL PERSONNEL		468,234	459,735	586,581	591,313	0.81%
OTHER OPERATING EXPENSES						
4-100-33200-3310	Maintenance Service Contracts	105,668	121,154	135,477	144,349	6.55%
4-100-33200-3320-10	Repairs & Maintenance - Facility	133,104	96,992	154,000	161,500	4.87%
4-100-33200-3325	Repair & Maintenance Supplies	7,141	3,169	5,177	12,435	140.20%
4-100-33200-3330	Grounds Equipment	9,264	12,128	26,037	28,476	9.37%
4-100-33200-5110	Electrical Services	308,988	294,314	397,843	397,843	0.00%
4-100-33200-5120	Heating Services	116,004	89,993	191,974	191,974	0.00%
4-100-33200-5130	Water Services	128,634	155,619	215,453	216,453	0.46%
4-100-33200-5135	Waste Removal	2,570	2,645	6,632	6,965	5.02%
4-100-33200-5540	Convention & Education	374	-	2,000	2,000	0.00%
4-100-33200-6005	Housekeeping & Janitorial	82,660	52,431	71,400	74,970	5.00%
4-100-33200-6006	Linen Supplies	6,082	6,098	5,966	6,563	10.00%
4-100-33200-6011	Uniforms & Apparel - Staff	1,772	2,332	4,463	3,630	-18.66%
4-100-33200-6014	Other Operating Supplies	3,672	4,430	4,632	5,096	10.02%
4-100-33200-6020-400	Security Electronics	46,615	57,895	69,000	68,250	-1.09%
TOTAL OTHER OPERATING EXPENSES		952,548	899,201	1,290,053	1,320,503	2.36%
DIVISION TOTAL		\$ 1,420,782	\$ 1,358,936	\$ 1,876,634	\$ 1,911,816	1.87%
TOTAL FTE POSITIONS		7	7	7	7	

The significant decreases in VRS Retirement, Hybrid Retirement, Hybrid Disability and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant increase in Repairs & Maintenance Supplies is due to the addition of paint to repaint the facility in the FY 2025 budget.

The significant increase in Linen Supplies is due to price increases in shower curtains & tabs.

The significant decrease in Uniforms & Apparel – Staff is due to several replacement items being needed in the FY 2024 budget that are not needed again in the FY 2025 budget.

The significant increase in Other Operating Supplies is due to price increases in washers & dryers.

OPERATIONS DIVISION

NARRATIVE

The Operations Division consists of many different departments. These departments work under the supervision of a Captain. The total people working under this Captain are 4 Sergeants, 17 officers and 3 civilians. Each department has a mission of its own, but all share the combined mission of completing all tasks in a timely, efficient and cost effective manner. A description of each department within this division is shown below.

Records

The Records Department ensures all offender records, release dates, and court paperwork are filed and kept in an organized fashion.

LIDS

LIDS Technicians are responsible for continually updating and submitting accurate information to the Compensation Board of Virginia for the Jail's reimbursement of offender daily fees.

Transportation

The Transportation Department, working under the supervision of a Sergeant, ensures that all offenders make it to appropriate destinations, such as court, medical appointments, etc., in a timely and safe fashion.

Classification

Classification Officers are responsible for classifying all incoming offenders into appropriate housing units based on their security risk and reclassifying offenders when needed.

Intake

The Intake Department, working under the supervision of 2 Sergeants, is the first place an offender sees when they are booked in and the last place they see before they are released. This department is responsible for searching offenders upon entry into the facility to ensure no contraband is being introduced into the facility, ensuring that offenders receive an initial medical assessment, issuing jail property and keeping track of offenders' personal belongings and valuables.

FY 2025 GOALS

1. Track and ensure adherence to all court ordered mental health evaluations and treatments.

Significance

- ♦ Actively tracking these court orders will provide an additional safety net in ensuring that those who the court deems appropriate to receive mental health evaluation or treatment receive services promptly.

Business Impact

- ♦ Failure to coordinate treatment or evaluation can lead to civil suits or criminal charges against Meherrin River Regional Jail and its staff.

Consequences of not achieving this goal

- ♦ Offenders not receiving necessary mental health treatment.
- ♦ Community perception issue.

OPERATIONS DIVISION

2. Begin soundproofing MRRJ's video arraignment rooms.

Significance

- ♦ Soundproofing our video arraignment rooms will help maintain order and keep a more quiet and beneficial area for our jurisdiction courts.

Business Impact

- ♦ Decrease the amount of new potential noise that could disrupt court proceedings.

Consequences of not achieving this goal

- ♦ Risk of a capias being issued due to a judge not being able to hear a testimony during court.

3. Review & revise eligibility for programs such as outside & inside work force.

Significance

- ♦ Reviewing and revising the eligibility for our work force programs could increase the number of offenders that are eligible for work.
- ♦ We continue to ensure that offenders who do not meet our requirements are not placed in our work force program.

Business Impact

- ♦ More offenders in our program can increase work output and speed up completion of tasks at our jail and in our localities.

Consequences of not achieving this goal

- ♦ Offenders do not have as many programs to participate in.
- ♦ Offenders miss out on an opportunity to help in the community and/or learn a new trade.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Operations Division tracks the following performance measures to determine its effectiveness. A majority of these measures will increase or decrease proportionately with the increase or decrease in offender population.

OPERATIONS DIVISION

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Intake:			
Bookings	1,765	1,828	2,023
Releases	1,907	1,956	2,165
Offender Transports:			
Local Agencies	1,252	1,156	1,279
Federal Agencies	0	0	0
DOC	100	97	107
Medical	57	98	108
Offender Files Processed:			
New Committals	1,765	1,828	2,023
Releases	1,907	1,956	2,165
Classification Statistics by Level:			
Maximum Security	127	140	155
Medium Security	449	353	391
Minimum Security	366	462	511

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Compensation Board Audit Compliance	Effectiveness	100%	100%	100%	100%	100%

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Operations**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 852,796	\$ 865,646	\$ 1,366,018	\$ 1,409,596	3.19%
4-100-33200-1020	Overtime	79,963	84,983	-	-	
4-100-33200-1030	Other Pay	14,330	7,622	-	-	
4-100-33200-2100	FICA	71,201	72,435	104,500	107,834	3.19%
4-100-33200-2210	VRS Retirement	75,121	76,235	123,898	109,529	-11.60%
4-100-33200-2220	Hybrid Retirement	914	1,013	644	559	-13.17%
4-100-33200-2300	Hospital/Medical Plan	260,853	243,317	305,244	310,735	1.80%
4-100-33200-2400	Group Life	11,487	11,625	17,963	18,889	5.16%
4-100-33200-2500	Hybrid Disability	267	276	341	296	-13.17%
4-100-33200-2800	Retiree Health Ins Credit	597	607	956	-	-100.00%
TOTAL PERSONNEL						
		1,367,529	1,363,758	1,919,565	1,957,437	1.97%
OTHER OPERATING EXPENSES						
4-100-33200-3335	Vehicle Maintenance & Repair	26,084	19,267	27,192	27,898	2.60%
4-100-33200-5540	Convention & Education	260	257	1,988	2,315	16.48%
4-100-33200-6008	Gas, Grease, Oil	39,422	40,453	72,286	52,400	-27.51%
4-100-33200-6014	Other Operating Supplies	6,993	6,956	6,873	5,744	-16.43%
TOTAL OTHER OPERATING EXPENSES						
		72,759	66,933	108,339	88,357	-18.44%
DIVISION TOTAL		\$ 1,440,288	\$ 1,430,691	\$ 2,027,904	\$ 2,045,794	0.88%
TOTAL FTE POSITIONS		25	25	25	25	

The significant decreases in VRS Retirement, Hybrid Retirement, Hybrid Disability and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant increase in Convention & Education is due to sending additional staff to training classes in the FY 2025 budget.

The significant decrease in Gas, Grease, Oil is due to historical amounts actually used and the line item being re-evaluated.

The significant decrease in Other Operating Supplies is due to having a cuff cleaning system in the FY 2024 budget that is not needed again in the FY 2025 budget.

SECURITY DIVISION

NARRATIVE

The Security Division is responsible for the health, safety, security and welfare of the offenders incarcerated at Meherrin River Regional Jail. They are the police officers of our internal community. It is their mission to ensure public safety by keeping those individuals incarcerated under law, separate from society and protecting those incarcerated from each other. Performing these duties involves continuous searching, controlling, policing, guiding and providing structure to the unstructured.

The Alberta facility has 16 housing units, with the total facility having a 697 bed capacity. The Security Division manages this community with officers assigned to units, 2 officers patrolling units, 1 Sergeant, and 1 Lieutenant supervising the security team. The Day shift team consists of 20 Officers, 1 Sergeant and 1 Lieutenant. The Night Shifts maintain 19 Officers with 1 Sergeant and 1 Lieutenant. There are 4 teams operating on 12 hour shifts from 0600-1800 hours and 1800-0600 hours. Each team reports 30 minutes prior to the start of the shift for a formal briefing and training period.

The Boydton facility has 6 housing units, with the total facility having a 115 bed capacity. The Security Division manages this community with 1 Officer assigned to B & C unit and 1 Officer assigned to D & E unit, while a Roving Officer covers F & G units as well as Intake. One Sergeant supervises the security team. The Day shift teams consist of 3 Officers and 1 Sergeant. The Night Shifts maintain 3 Officers with 1 Sergeant. There are 4 teams operating on 12 hour shifts from 0600-1800 hours and 1800-0600 hours. Each team reports 30 minutes prior to the start of the shift for a formal briefing and training period.

FY 2025 GOALS

1. Provide a safe, secure environment through training our staff to know and operate within our policies/procedures.

Significance

- ♦ This knowledge will help the officers operate more efficiently on a day to day basis. It will also aid in helping all offenders with any questions they may have.

Business Impact

- ♦ Demonstrates our goal to achieving our mission statement.
- ♦ Provides for a safe, secure environment and well trained staff.

Consequences of not achieving this goal

- ♦ Officers not operating within compliance of policies.
- ♦ Offenders can become more agitated with officers creating an unsafe environment.
- ♦ Opens facility up to possible civil litigation.

2. Monitor offenders through cell searches and common area searches.

Significance

- ♦ Reduces the amount of contraband throughout the Jail.

Business Impact

- ♦ The less contraband that is in the back of the jail the less likely there will be fights, assaults etc.
- ♦ Reducing contraband should reduce destruction of property incidents.

SECURITY DIVISION

Consequences of not achieving this goal

- ♦ Contraband could remain in the back of the jail.
- ♦ Fights over this contraband could increase.
- ♦ More Jail property could be destroyed in order to hide the contraband.

3. To have a Field Training Officer (FTO) assigned to each shift.

Significance

- ♦ This will help new officers with the transition from the Training division to the Security division. Having an FTO on each shift will help consistently train new officers in the decision making process and increase their confidence as new officers.

Business Impact

- ♦ This will help supervisors by having a well-trained officer with the new officer, as well as helping out other officers, with decisions being made on a daily basis.
- ♦ This will allow officers to gain confidence to talk with and work out any issues that may arise with offenders with the FTO present to guide them.
- ♦ Allows for the growth of new officers and the senior officers that are responsible for training them.
- ♦ Having an FTO assigned to each shift allows all new officers to be consistently trained by the same person which ensures tasks and decisions are handled the same way by all officers.

Consequences of not achieving this goal

- ♦ New officers are less confident in their decision making skills.
- ♦ New officers could get frustrated with decisions being made without the proper guidance of a senior officer present.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Security Division tracks the following performance measures to determine its effectiveness. A majority of these measures will increase or decrease proportionately with the increase or decrease in offender population.

SECURITY DIVISION

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
Population average per month	248	253	280
Length of Stay Number of Days	81	75	83
DOC Out of Compliance	13	14	15
Incidents of offender discipline issues:			
Disobeying a direct order	60	84	93
Interfering with security operations	121	140	155
Possession of contraband	21	23	25
Vandalism	26	82	91
Assault on any person	34	35	39

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Percentage of cell searches that result in contraband being found	Effectiveness	20%	16%	20%	5%	20%

For this measurement, a lower actual percentage is our goal. This means that Jail policies & procedures and cell searches are effective at reducing the amount of contraband in our facility.

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Security**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 1,709,489	\$ 2,241,632	\$ 4,456,355	\$ 4,623,763	3.76%
4-100-33200-1020	Overtime	127,421	234,141	60,000	60,000	0.00%
4-100-33200-1030	Other Pay	64,915	82,326	-	-	
4-100-33200-2100	FICA	143,427	193,327	345,501	358,308	3.71%
4-100-33200-2210	VRS Retirement	151,794	197,909	404,191	357,583	-11.53%
4-100-33200-2300	Hospital/Medical Plan	534,931	640,922	1,000,788	1,024,354	2.35%
4-100-33200-2400	Group Life	23,103	30,166	58,599	61,958	5.73%
4-100-33200-2800	Retiree Health Ins Credit	1,201	1,572	3,119	-	-100.00%
TOTAL PERSONNEL		2,756,281	3,621,994	6,328,555	6,485,966	2.49%
OTHER OPERATING EXPENSES						
4-100-33200-6006	Linen Supplies	40,763	13,525	14,707	16,710	13.62%
4-100-33200-6012	Books & Subscriptions	470	326	475	570	20.00%
4-100-33200-6017	Uniforms & Apparel - Inmates	16,956	15,712	21,035	21,755	3.42%
4-100-33200-6018-100	Inmate Supplies-Indigent Kits	30,095	22,258	42,014	38,214	-9.04%
4-100-33200-6018-200	Inmate Supplies-Drug Tests	4,093	3,662	6,206	6,621	6.69%
4-100-33200-6018-300	Inmate Supplies-Property Bags	1,026	1,013	1,479	1,869	26.40%
4-100-33200-6018-400	Inmate Supplies-Razors	1,068	2,302	2,340	2,340	0.00%
4-100-33200-6018-500	Inmate Supplies-Miscellaneous	6,486	4,774	5,367	6,711	25.05%
TOTAL OTHER OPERATING EXPENSES		100,956	63,573	93,621	94,790	1.25%
DIVISION TOTAL		\$ 2,857,237	\$ 3,685,568	\$ 6,422,176	\$ 6,580,756	2.47%
TOTAL FTE POSITIONS		86	86	86	86	

The significant decreases in VRS Retirement and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant increase in Linen Supplies is due to replacing bedding in the FY 2025 budget.

The significant increase in Books & Subscriptions is due to historical amounts actually used and the line item being re-evaluated.

The significant increase in Inmate Supplies Property Bags is due to replacing property bags in the FY 2025 budget.

The significant increase in Inmate Supplies Miscellaneous is due to the addition of self-protection bedding in the FY 2025 budget.

SUPPORT DIVISION

NARRATIVE

The Support Division consists of many different departments. These departments work under the supervision of a Captain. The total people working under this Captain are 13 officers and 12 civilians. Each department has a mission of its own, but all share the combined mission of completing all tasks in a timely, efficient and cost effective manner. A description of each department within this division is shown below.

Food Service Management

Food service management for the Jail is currently operated by Jail staff. It is the Jail's mission to ensure all food is cooked and served in a safe and cost effective way within the guidelines and time frames set by all policies.

Lobby

Lobby Officers are responsible for ensuring all guests of the Jail are checked in, searched (if needed), and assisted in any way possible.

Visitation

Visitation Officers are responsible for ensuring all people that are signed up to receive visits, receive those visits and follow all rules and regulations. They also ensure that all records of visits are updated and filed accordingly.

Mail

The Mail Officer sorts all mail, ensuring that no contraband enters the Jail through the mail, and delivers it to the appropriate recipients.

Work Force

The Work Force Officer supervises a crew of offenders that provide many services to the community and to the Jail. These services include picking up litter, cutting grass and washing vehicles.

Work Release and Home Incarceration

Work Release and Home Incarceration Officers monitor offenders participating in these programs to ensure that they adhere to all rules and regulations set forth for each program.

Offender Hearings & Programs

The Programs Technician is responsible for administering offender programs such as Substance Abuse, Anger Management, Counseling & GED programs for the offender population. The Hearings Officer is responsible for ensuring that all institutional charges are completed in a timely manner and that all offenders are treated equally at each hearing.

FY 2025 GOALS

1. Strive to ensure that the training the new hires are getting in all areas is accurate and that they feel comfortable working a post prior to them being released on their own.

Significance

- ♦ Ensures retention of officers and civilians and also ensures they know the job they are doing.

Business Impact

- ♦ Allows the individual to feel confident in the decisions they are making and also helps them feel comfortable enough to ask questions when needed.

SUPPORT DIVISION

Consequences of not achieving this goal

- ♦ Potential loss of employees.
- ♦ Will lead to shifts and kitchen being short and feeling stressed out about the job.

2. Provide quality daily offender meals at a cost effective price.

Significance

- ♦ This ensures that offenders are receiving good quality food while maintaining savings to the jail.
- ♦ Research shows that the quality of food contributes greatly to overall offender behavior and morale.

Business Impact

- ♦ Maintains a well operated division.
- ♦ Allows the Food Service Director to effectively monitor the division's budget, etc.

Consequences of not achieving this goal

- ♦ Could possibly face problems with the jail population, such as fights, etc.

3. Continue to look for new programs for the offender population.

Significance

- ♦ Provides an outlet for the offenders to help them stay busy.
- ♦ Allows them to learn new skills.
- ♦ Provides an incentive to have good behavior to be able to participate in the programs.

Business Impact

- ♦ Reduces behavioral issues.

Consequences of not achieving this goal

- ♦ Increased idle time & boredom amongst offenders.

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Support Division tracks the following performance measures to determine its effectiveness. A majority of these measures will increase or decrease proportionately with the increase or decrease in offender population.

SUPPORT DIVISION

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
General population meals served per day	744	759	840
Cost per Offender Meal	\$1.24	\$1.08	\$1.24
Offenders Participating in Work Release	5	4	6
Offenders Participating in Home Incarceration	2	1	2
Work Force Operated by Localities			
Man Hours Brunswick County	4,774	6,764	7,486
Man Hours Dinwiddie County	1,168	1,352	1,496
Man Hours Mecklenburg County*	0	19	120
Work Force Operated by MRRJ:			
Man Hours Worked at MRRJ	247	326	361
Offender Visitations:			
Tablet	20,487	16,468	18,225
Professional	1,462	896	992
Video Arraignments	1,369	1,781	1,971
Offender Programs:			
GED Participants	5	5	6
Bible Study Participants	13	20	22
Chaplain Counseling Participants	9	11	12
Art Class**	0	5	6

* Began May 2024

** Began July 2023

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Percentage of offenders that completed the Anger Management program	Effectiveness	50%	39%	50%	41%	50%
Percentage of offenders that completed the Substance Abuse program	Effectiveness	50%	30%	50%	31%	50%

Completion rates are affected by offender transfers or releases and for this reason our goal is that 50% of offenders complete these programs.

**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Support**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	\$ 650,476	\$ 737,349	\$ 1,246,312	\$ 1,284,901	3.10%
4-100-33200-1020	Overtime	28,302	15,722	-	-	
4-100-33200-1030	Other Pay	2,955	13,624	-	-	
4-100-33200-2100	FICA	51,546	57,913	95,343	98,295	3.10%
4-100-33200-2210	VRS Retirement	58,160	65,429	113,040	99,099	-12.33%
4-100-33200-2220	Hybrid Retirement	5,190	6,748	5,336	5,531	3.66%
4-100-33200-2300	Hospital/Medical Plan	207,545	218,060	280,652	285,468	1.72%
4-100-33200-2400	Group Life	8,816	9,965	16,388	17,218	5.06%
4-100-33200-2500	Hybrid Local Disability Plan	1,515	1,840	2,828	2,931	3.66%
4-100-33200-2800	Retiree Health Ins Credit	459	517	872	-	-100.00%
TOTAL PERSONNEL		1,014,965	1,127,167	1,760,772	1,793,443	1.86%
FOOD SERVICES						
4-100-33200-3320-20	Repairs & Maint - Kitchen	20,363	16,056	28,298	30,504	7.80%
4-100-33200-6002-150	Food Svc Replacement Equip	5,537	4,982	13,487	11,371	-15.69%
4-100-33200-6003	Food Service	466,105	429,111	616,091	561,079	-8.93%
TOTAL FOOD SERVICES		492,006	450,149	657,876	602,954	-8.35%
OTHER OPERATING EXPENSES						
4-100-33200-5540	Convention & Education	193	38	482	219	-54.56%
4-100-33200-6011	Uniforms & Apparel - Staff	976	899	907	1,226	35.15%
4-100-33200-6014	Other Operating Supplies	80	1,388	1,582	1,678	6.07%
4-100-33200-6017	Uniforms & Apparel-Inmates	6,399	7,908	8,727	7,842	-10.13%
4-100-33200-6018	Inmate Supplies - Miscellaneous	-	142	837	602	-28.17%
TOTAL OTHER OPERATING EXPENSES		7,648	10,375	12,534	11,566	-7.73%
DIVISION TOTAL		\$ 1,514,619	\$ 1,587,690	\$ 2,431,182	\$ 2,407,962	-0.96%
TOTAL FTE POSITIONS		26	26	26	26	

The significant decreases in VRS Retirement and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

The significant decrease in Food Service Replacement Equip is due to some kitchen equipment being replaced in the FY 2024 budget that is not needed again in FY 2025.

The significant decrease in Convention & Education is due to employee certifications being included in the FY 2024 budget that are not needed again in the FY 2025 budget.

The significant increase in Uniforms & Apparel – Staff is due to replacing items in the FY 2025 budget

The significant decrease in Uniforms & Apparel – Inmates is due to items being replaced in the FY 2024 budget that are not needed again in the FY25 budget.

The significant decrease in Inmate Supplies – Miscellaneous is due to items being replaced in the FY 2024 budget that are not needed again in the FY25 budget.

TRAINING DIVISION

NARRATIVE

The Training Division is operated under the supervision of the Administrative Investigator and Training Lieutenant. The Training Division is responsible for scheduling and conducting classes and training that benefit the facility staff and ensure compliance with DCJS and ACA requirements as well as providing orientation and on-the-job training for newly hired officers.

The Training Division maintains communication with the American Correctional Association, the Virginia Department of Corrections, the Virginia Department of Criminal Justice Services, and the National Institute of Corrections, and has a mutually beneficial training relationship with the Brunswick, Dinwiddie, and Mecklenburg Sheriff's Offices, Lawrenceville Police Department, South Hill Police Department, State Police Department, and the Crater Criminal Justice Training Academy, which allows for a greater scope of training for our staff.

FY 2025 GOALS

1. Increase number of DCJS Certified Instructors, Specialty Instructors and Increased Staff Career Development.

Significance

- ♦ With the increased number of available instructors it allows not only the highest quality training provided for staff members of MRRJ but also the surrounding jurisdictions and all participating members of the Central Virginia Criminal Justice Academy.
- ♦ As staff is allowed to attend specialty schools this will give added confidence and presentation of a professional organization.

Business Impact

- ♦ Insuring the proper number of instructors increases training opportunities and staff morale.

Consequences of not achieving this goal

- ♦ If instructors are not available for on-site training, employees must be sent off-site to attend required training.

2. Maintain staff awareness through quarterly shadowing.

Significance

- ♦ Continuing FTO style training for all sworn staff will contribute to consistency and awareness across all shifts.
- ♦ This will build the confidence of new officers and refresh seasoned officers on daily tasks.

Business Impact

- ♦ By completing this, there will be more consistency and accountability from the training department being able to monitor the tasks all officers have been trained on.

Consequences of not achieving this goal

- ♦ Lack of consistency within operations.
- ♦ Major incidents typically occur when there becomes complacency on repeated daily tasks.

TRAINING DIVISION

PERFORMANCE MEASURES

A performance measure is a numeric description of a Division's work and the results of that work. Performance measures are based on data, and tell a story about whether a Division is achieving its objectives and if progress is being made toward attaining policy or organizational goals.

The Jail uses performance measures to understand, manage and improve the services it provides. The Division uses them to monitor performance, determine if goals are being met and to take action to affect performance or improve efficiency if improvements are necessary.

The Training Division tracks the following performance measures to determine its efficiency. These measures will vary from year to year depending upon the number of employees and other factors.

Performance Measures

Workload Indicators	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
General Instructor	8	6	10
Firearms Instructor	3	5	5
Defensive Tactics Instructor	3	1	5
Advanced Control Tactics Instructor	1	1	3
Driving Instructor	1	1	1
TASER Instructor	3	3	2
Verbal Judo Instructor	1	1	1
First Aid/CPR Instructor	5	5	5
Training of MRRJ Staff:			
Number of Employees	91	92	144
Number of Hours	9,919	12,920	20,225

Measurement	Measure Type	FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal
Percentage of employees recertified by due date	Efficiency	100%	100%	100%	100%	100%

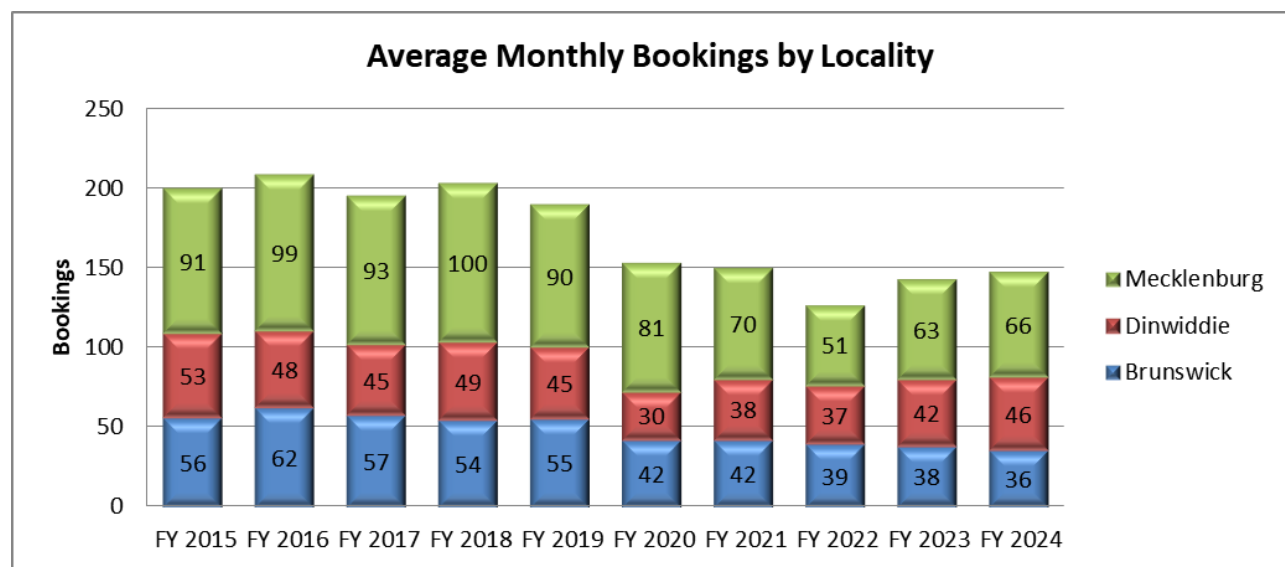
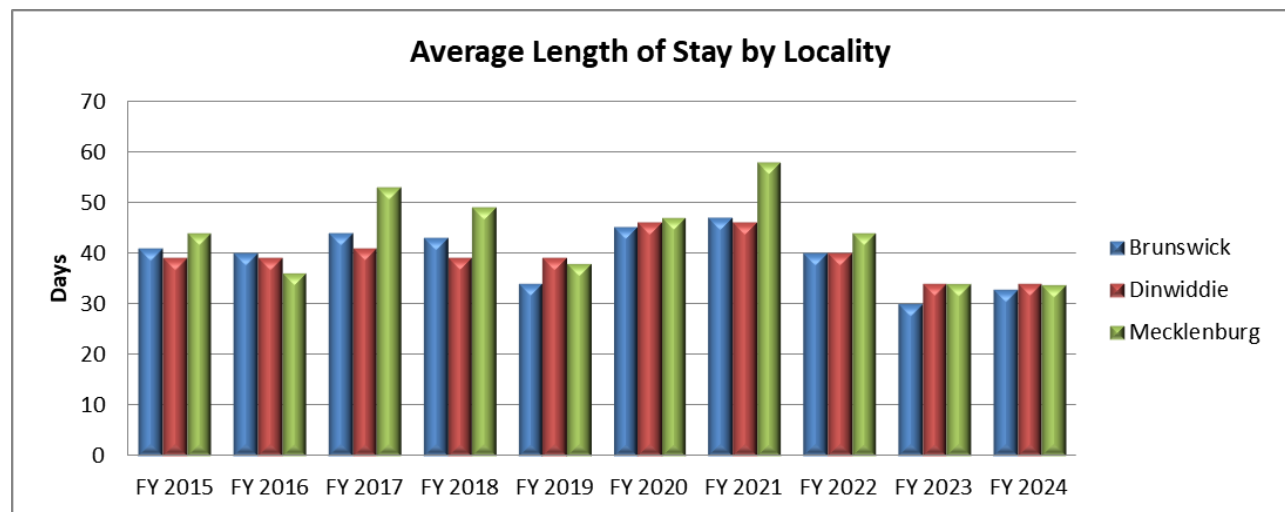
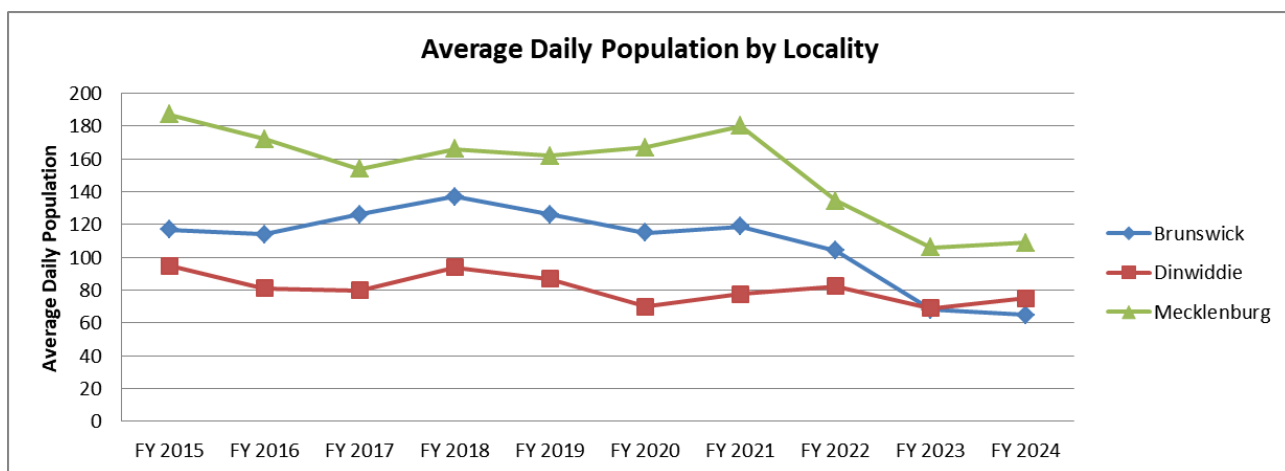
**Meherrin River Regional Jail
Division Budget**

**FUND: General Fund
FUNCTION: Public Safety
DIVISION: Training**

Account Code	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget	FY 2025 Budget	% Change
PERSONNEL						
4-100-33200-1000	Salaries & Wages	142,233	151,087	\$ 152,189	\$ 156,901	3.10%
4-100-33200-1030	Other Pay	-	-	-	-	
4-100-33200-2100	FICA	10,693	11,421	11,642	12,003	3.10%
4-100-33200-2210	VRS Retirement	12,529	13,306	13,804	12,239	-11.34%
4-100-33200-2300	Hospital/Medical Plan	43,506	42,468	33,875	34,446	1.69%
4-100-33200-2400	Group Life	1,916	2,029	2,001	2,102	5.06%
4-100-33200-2800	Retiree Health Ins Credit	100	106	107	-	-100.00%
TOTAL PERSONNEL		210,976	220,416	213,618	217,691	1.91%
OTHER OPERATING EXPENSES						
4-100-33200-5540	Convention & Education	1,815	6,453	14,245	14,229	-0.11%
4-100-33200-5545	Academy Training	86,072	112,205	114,674	122,631	6.94%
4-100-33200-6010	Police Supplies	13,245	7,148	39,934	46,143	15.55%
4-100-33200-6011	Uniforms & Apparel - Staff	15,082	25,354	29,608	28,846	-2.57%
4-100-33200-6013	Training Supplies	30,271	2,501	33,263	31,356	-5.73%
4-100-33200-6014	Other Operating Supplies	6,659	3,486	3,477	3,477	0.00%
TOTAL OTHER OPERATING EXPENSES		153,144	157,148	235,201	246,682	4.88%
DIVISION TOTAL		\$ 364,120	\$ 377,563	\$ 448,818	\$ 464,374	3.47%
TOTAL FTE POSITIONS		2	2	2	2	

The significant decreases in VRS Retirement and Retiree Health Insurance Credit are due to our employer contribution rates decreasing in FY 2025. These rates are established by VRS.

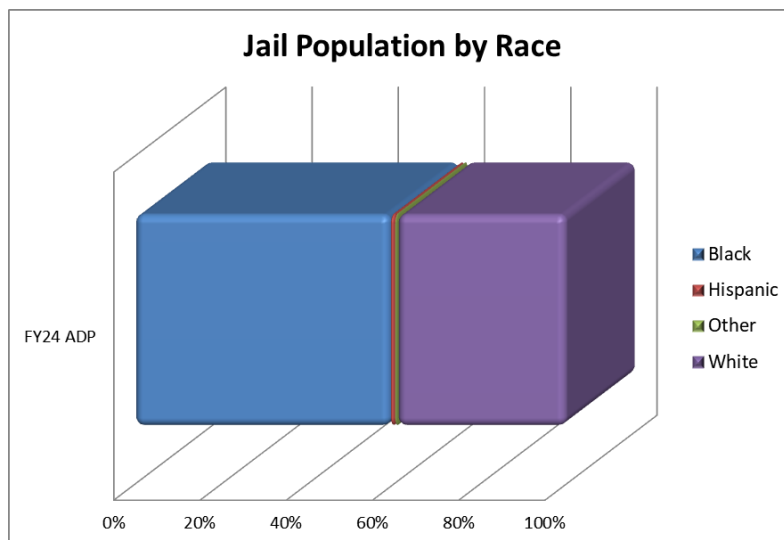
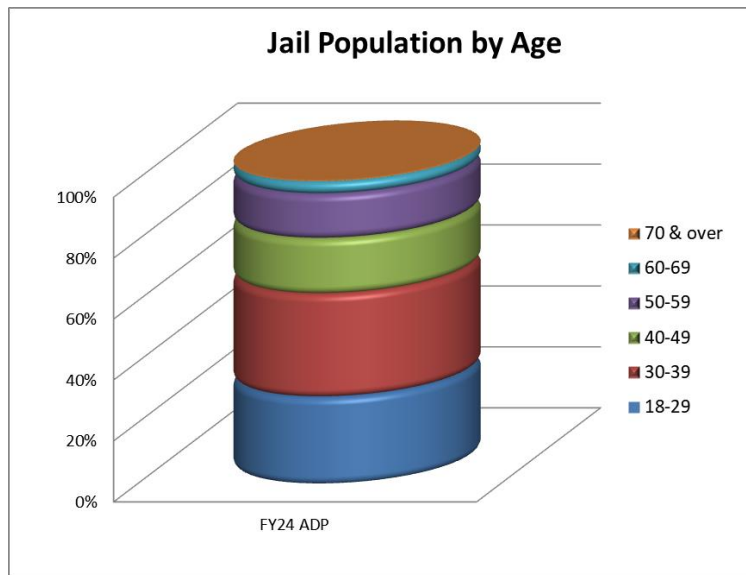
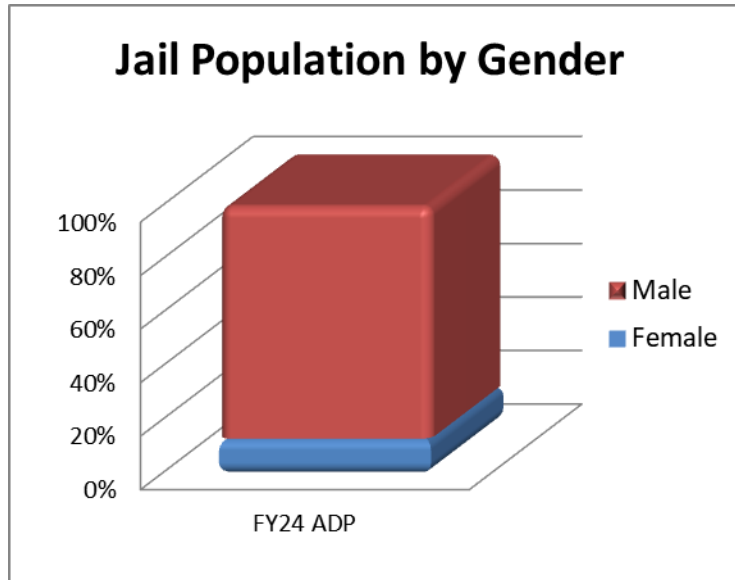
The significant increase in Police Supplies is due to price increases in tasers and radios in the FY 2025 budget.

STATISTICAL INFORMATION**Meherrin River Regional Jail Statistics**

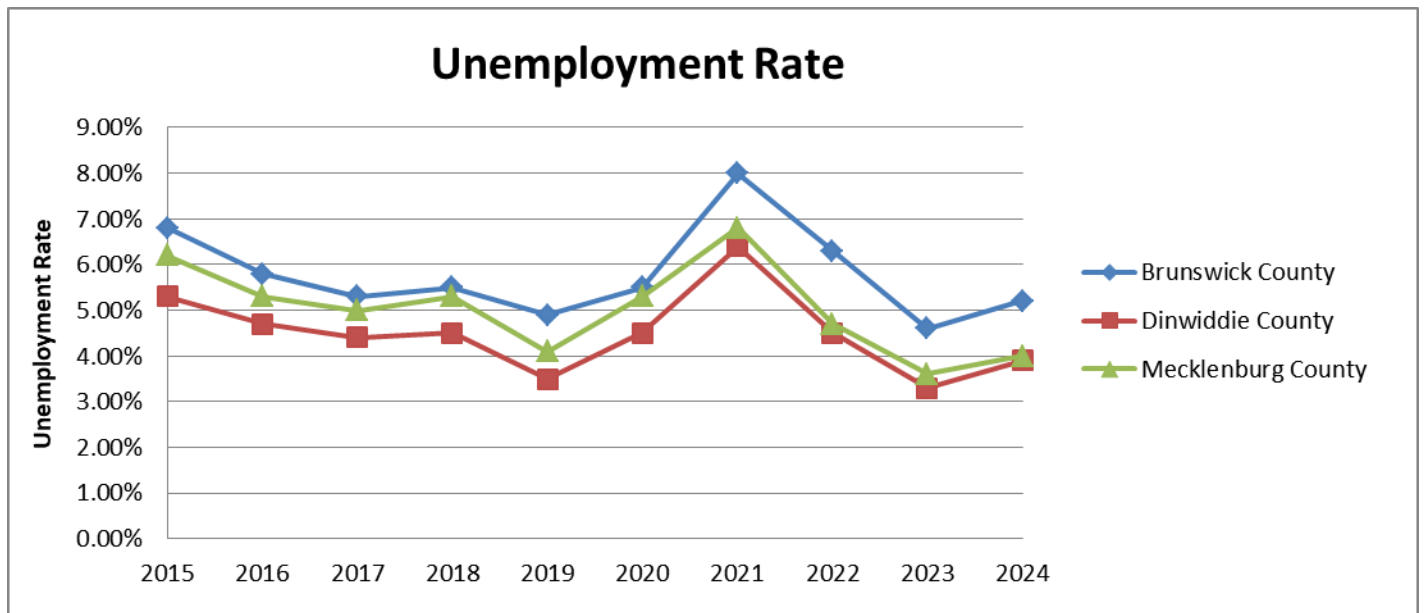
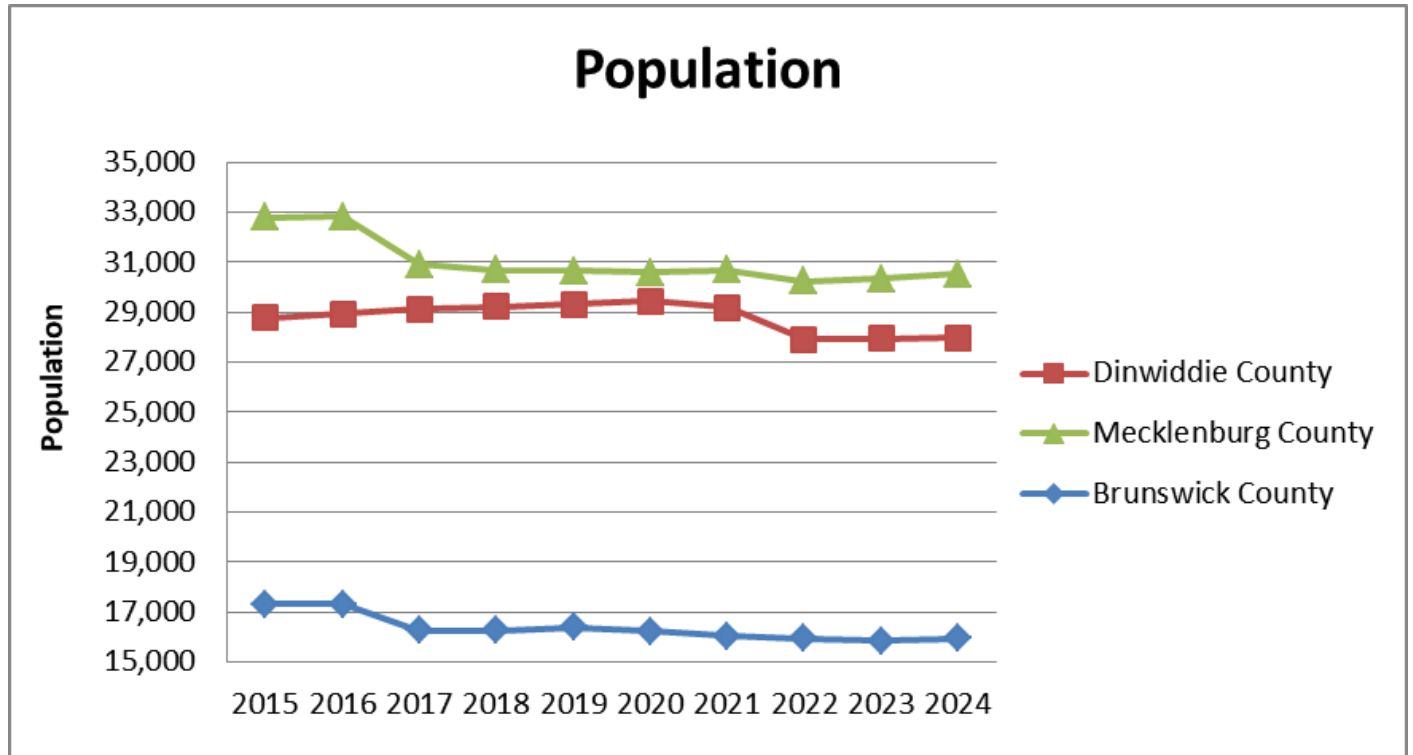
NOTE: Meherrin River Regional Jail opened July 1, 2012.

This statistical data is very important in developing forecasts and trends necessary to anticipate future ADP.

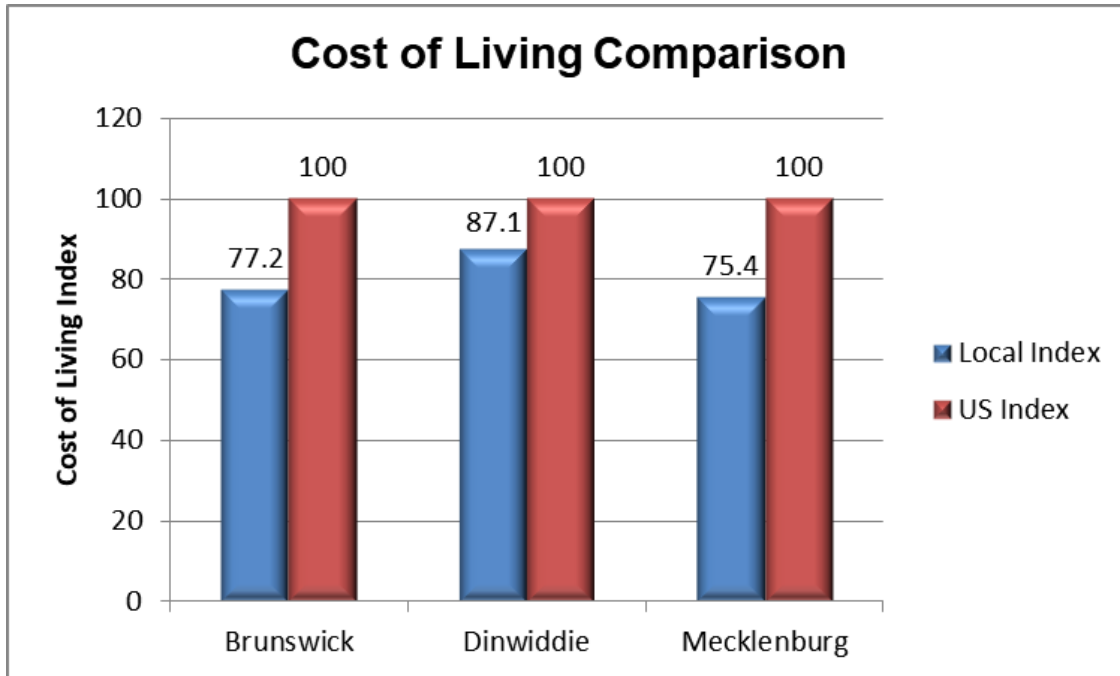
Jail Demographic Data



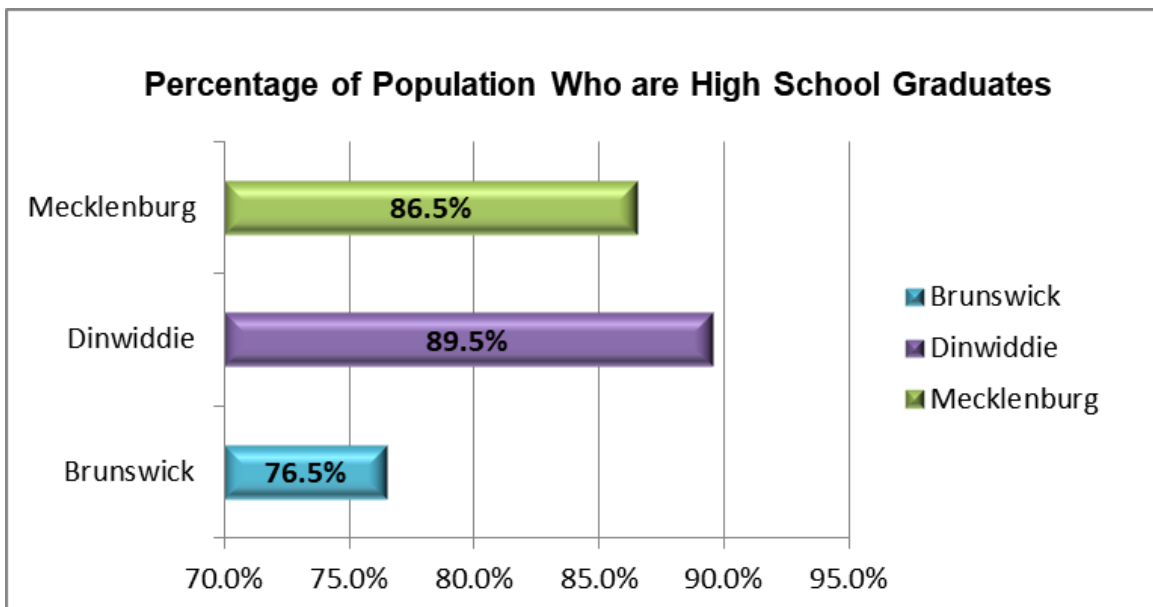
Locality Demographic Data



Locality Demographic Data



This graph compares each locality's cost of living average to the US average of 100. An amount below 100 means the cost of living is cheaper than the US average while an amount above 100 means the cost of living is more expensive than the US average.



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 of the Board to incur obligations and to make expenditures for specific purposes.

Asset – Resources owned or held by the Jail which have economic value.

Audit – A review of the Authority's accounts by an independent auditing firm to substantiate fiscal year-end financial statement data.

Balanced Budget – A budget in which expenditures do not exceed total available revenues and beginning fund balance.

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 particular date (the maturity date). Bonds are used to finance capital projects.

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

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.

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

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

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 asset with the passage of time to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Divisions – Eight major categories of the Jail: Administration, Human Resources, Information Technology, Maintenance, Operations, Professional Standards, Security and Support.

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 activities that constitute the Jail's ongoing operations.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The Jail's fiscal year is July 1 through June 30.

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

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 – Difference between fund assets and fund liabilities.

General Fund – A fund used to account for all financial resources of the Jail except for those required to be accounted for in another fund.

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

Governmental Funds – A major fund type generally used to account for basic services provided by the entity. Governmental funds use the modified accrual basis of accounting.

Home Incarceration - An offender granted permission by the court to serve their sentence at their home using GPS electronic monitoring.

Indigent – An offender who has had no money transactions for at least the past fifteen (15) days.

JailTracker – The Jail Management and Records System used by the Jail.

Modified Accrual Basis – A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.

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

Performance Measures – Specific quantitative and qualitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

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

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

Trustee – An offender selected by Classification Officers to perform facility maintenance duties such as housekeeping, laundry, kitchen duties, mowing grass, landscaping, etc.

Unqualified – Audit opinion given when an auditor concludes that the financial statements give a true and fair view in accordance with the financial reporting framework used for the preparation and presentation of the financial statements.

Weekender – An offender granted permission by the court to serve their sentence on non-consecutive days to allow them to retain their employment.

Work Release – An offender granted permission by the court to leave the facility in the morning and return to the facility in the evening to allow them to retain their employment. GPS monitoring is required.

ACRONYMS

ACA – American Correctional Association

ACFR – Annual Comprehensive Financial Report

ADP – Average Daily Population

DCJS – Department of Criminal Justice Services

DOC – Department of Corrections

FICA – Federal Insurance Contributions Act

FTO – Field Training Officer

FMLA – Family Medical Leave Act

GAAP – Generally Accepted Accounting Principles

GED – General Education Diploma

GPS – Global Positioning System

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

IT – Information Technology

JMS – Jail Management System

LEED – Leadership in Energy and Environmental Design

LIDS – Local Inmate Data System

MRRJ – Meherrin River Regional Jail

NCCHC – National Commission on Correctional Health Care

OPEB – Other Post-Employment Benefits

PREA – Prison Rape Elimination Act

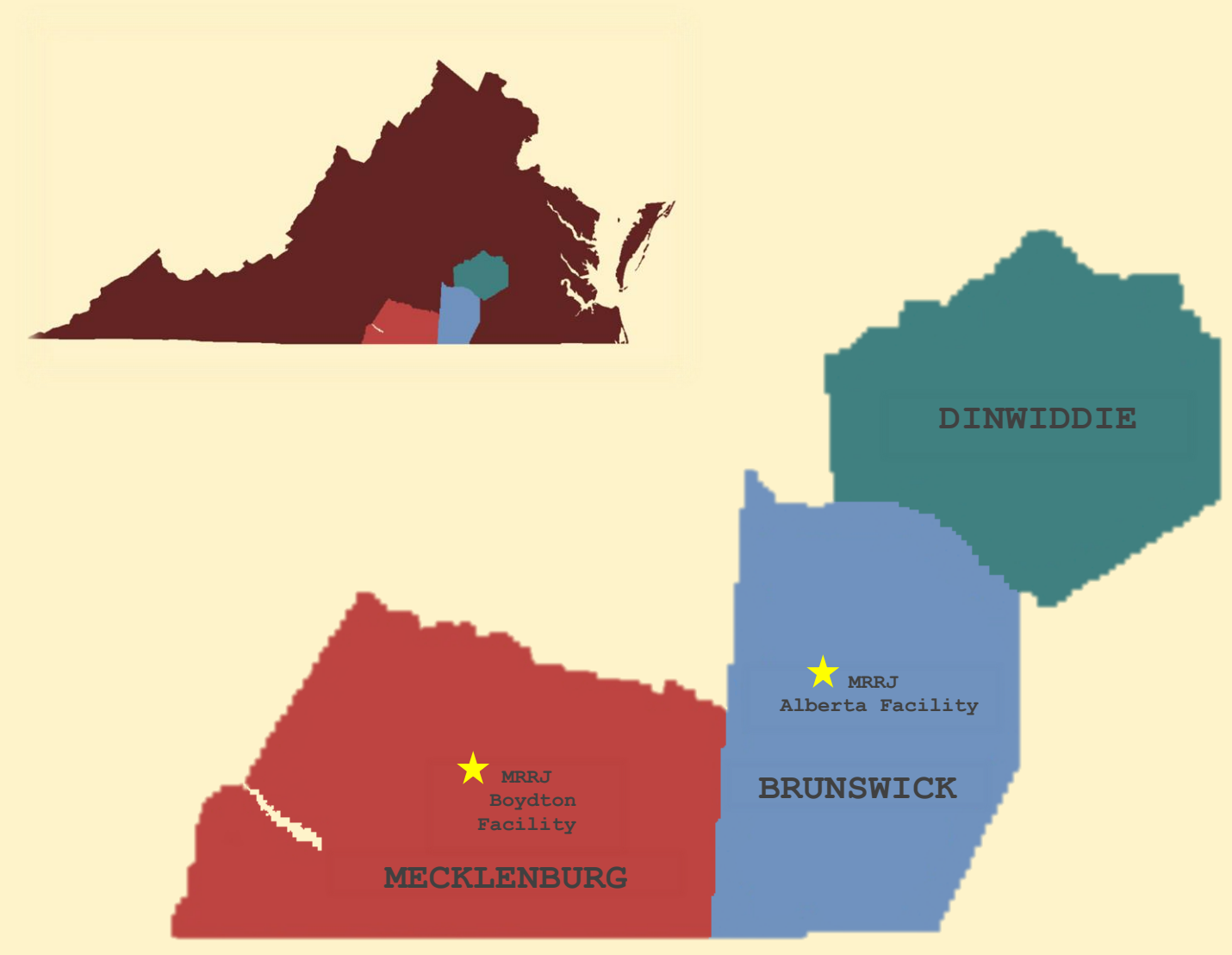
USMS – United States Marshal Service

VADOC – Virginia Department of Corrections

VCIN – Virginia Criminal Information Network

VRS – Virginia Retirement System

MAP OF BRUNSWICK, DINWIDDIE, & MECKLENBURG COUNTIES



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