



FY2022 OPERATING BUDGET PREPARATION INSTRUCTIONS

COUNTY ADMINISTRATION
HUMAN RESOURCES
FINANCE



OCTOBER 14, 2020
COUNTY OF GLOUCESTER
Cheryl Spivey, CPA; Chief Financial Officer

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County of Gloucester
Office of the County Administrator
6489 Main Street
Gloucester, Virginia 23061

(804)693-4042

To: All Gloucester County Department Heads; State & Constitutional Officers
From: J. Brent Fedors, County Administrator
Cc: Carol Steele, Interim Deputy County Administrator
Walter R. Clemons, Ph.D.; Superintendent, GCPS
Cheryl Spivey, CPA; Chief Financial Officer
Heather Lucas, Chief Financial Officer, GCPS
Date: October 14, 2020
Re: Fiscal Year 2022 Operating Budget Submissions

As we enter the FY2022 budget development cycle, the National, State, and regional economies are in a state of volatility. Over the course of the past year (plus), and especially since onset of the COVID-19 pandemic, we have seen National, State, and local unemployment rates rise substantially, while both the Commonwealth and the County have seen significant reductions in revenue streams that had (until recently) been steadily improving for years. Locally, the continued growth of our own economy, driven largely by commercial development and redevelopment as well as single and multi-family home construction and renovation, has remained stable despite impacts of the pandemic, however many businesses in our community (both small and large) have suffered tremendously with closures, restrictions, and loss of revenue. With significant uncertainty generated in light of recent trends related to local revenue sources, we approach the FY2022 budget development cycle with caution as we start projecting ability to fund the Board's priorities and support on-going operations. In anticipation of this economic volatility, we developed the FY2021 financial plan to reflect it, as general operating revenues were projected substantially below where they otherwise would have been with no tax rate or user fee increases.

That said, increasing uncertainty lingers around how long the current economic volatility will last, whether the current surge in excise tax revenues will taper and plateau, and how long increased property tax delinquencies may last, injecting pause into the County's budgeting process. Development of the FY2022 operating and 5-year capital financial plans will be particularly challenging as the November election will involve not only presidential, but a significant number of congressional seats that may change funding priorities at the Federal level in the coming year and beyond. These potential changes could have both positive and negative impacts on the Commonwealth and on the Hampton Roads region. Decreases in federal spending and shifting of funds among competing agencies could impact future state budgets, and as in the past, the Commonwealth could pass the impacts of these cuts on to the localities.

As we develop and contemplate the FY2022 Operating Budget and the 5 Year CIP (FY2022-FY2026), our investment choices will continue to focus on how we achieve the Board of Supervisors' vision and strategic priorities for our community which are focused on seven primary outcome areas: Economy, Education, Infrastructure, Community Services, Housing and Land Use, Natural and Recreational

Resources, and Governance. As you evaluate your funding needs for FY2022, your budget proposals should be developed with an eye on the Three-Year Action Priorities / Plans and with continued progress toward achieving the Board's long-term goals, as outlined in their vision for 2035. We recognize that it takes a significant investment in people to successfully accomplish the Board's vision and priorities and therefore our initial priority for the FY2022 operating budget will be to fund our employees' health insurance, step, and cost of living adjustments, as well as the County's lingering compensation deficit that remains unfunded from fiscal years 2019, 2020, and for the school system as well, 2021.

The FY2022 budget instructions (enclosed) will provide the context and technical requirements for how County Department Heads and State / Constitutional Officers are to develop their FY2022 operating budget requests. Those departments with mandated programs and activities should continually evaluate these services for improvements that can be achieved within current or reduced funding levels. Budget requests are expected not to exceed FY2021 approved operating budget levels while maintaining or enhancing service delivery. Departmental budget requests should be focused on the value and benefits of the services delivered. Opportunities for self-identified reductions are encouraged, and exceptions (i.e. requests for increased funding) should represent a true need / must-have and will be considered individually on a line-item basis – offsetting reductions or revenue streams should be proposed as part of the justification. Enhanced justifications on current resource utilization and the resources requested for FY2022 are expected. Each line item requires justification for the total dollar amount requested including supplemental information for specific expenditures and programs as appropriate.

As you are all aware, timeliness and due dates are critical to budget development, and early focus on budget planning allows time to leverage policy decisions into a solid budget proposal that I can present to the Board of Supervisors. Overall, our budgets (when compiled across all departments) are targeted at or below FY2021 approved operating budget levels. We still strongly encourage thinking outside of departmental silos and collectively, relying on your experience, expertise, and continuous training to develop ways to operate and provide services in a more efficient, effective, and responsive fashion. The Executive Leadership Team will be seeking direct engagement with Department Heads and Constitutional Officers on initiatives and continued opportunities for possible realignments such as; staff transfers and consolidations, streamlining business processes, shared-service opportunities, reduced fragmentation, and eliminating duplication of effort.

With a volatile economy at all levels, the annual operating and capital improvement plan should acknowledge the inherent uncertainties and provide the necessary resources to support implementation of our Board's vision and strategic priorities identified and initiated in FY2015 and updated in FY2018. Despite economic challenges, the FY2022 operating budget and the 5 Year CIP financial plans together must pave the way to continued operational success for the benefit of our community through the next year and into the future.

Thank you for your continued commitment to serving our community and achieving positive, value-oriented outcomes for the citizens of Gloucester.



County of Gloucester
FINANCIAL SERVICES DEPARTMENT
6489 Main Street, Gloucester, Virginia 23061
804-693-1386



October 14, 2020

To: All Gloucester County Department Directors; State & Constitutional Officers

From: Cheryl Spivey CPA, Chief Financial Officer

CC: J. Brent Fedors, County Administrator

Re: Instructions for Preparation of the FY2022 Proposed County Budget

The first step for preparing the County Administrator's FY2022 Proposed Budget, submission of the FY2022-FY2026 CIP (Capital Improvement Plan), occurred last month and it's now time to prepare the FY2022 Operating Budget requests. The County Administrator's Fiscal Year 2022 Budget Preparation memo establishes our primary budgetary focus – funding health expenses and compensation for County and Schools. In addition, Mr. Fedors memo included some budget development guidelines to prepare the operating budget which included the following:

- Individually, departmental budget requests are expected not to exceed FY2020 approved operating budget levels while maintaining or enhancing service delivery; and
- Overall, our budgets (when compiled across all departments) are targeted at or below FY2020 approved operating budget levels.

The budget instructions that follow provide the requirements for submissions. Please review the entire document to be aware of changes made to instructions from previous years. The Finance Department will provide each Department Head (via email) with the Excel budget forms (expenditure and revenue) that they are responsible for. Submissions of these and all other documents are to be emailed back to Shirley Sabangan attachments to a singular email. SharePoint will not be used this year. Previous SharePoint files are still accessible if needed for reference. As with last year, departments with Capital Outlay/FMRR (facilities maintenance, repair, and replacement) needs are to submit a **five-year** FMRR expenditure plan for the needs anticipated for the FY2022-FY2026 period.

It is anticipated that the County Administrator's FY2022 Proposed Budget will be finalized and presented to the Board of Supervisors on March 1, 2021. It is imperative that departments adhere to the budget development schedule to allow for timely review and scheduling of budget hearings for departments with the County Administrator and the Executive Leadership Team. A separate email with instructions and submission form will be sent out by the HR Department for personnel related requests. **Personnel requests are due to Elaine Johnson, HR Director, no later than end of day Friday, November 6. The total budget request package is due no later than end of day Friday November 13, 2020.**

If you have any questions, feel free to contact me at cspivey@gloucesterva.info or 804.693.1386.

Thank you.

Overview

One of the most important policy functions of the County is the development of the annual budget. The budget is the *plan of operation* describing how the County will use its financial resources to meet the needs of the public. This plan must include an estimate of all proposed expenditures and the means of financing them. The FY2022 Operating and CIP Budget Plan will continue to incorporate additional elements that will further develop the alignment between Gloucester County's annual budget presentation and the following:

1. The Board of Supervisors' Three Year Strategic Plan;
2. Budget guidelines established by the National Advisory Council on State and Local Budgeting; and
3. Best practices identified by the Government Finance Officers Association.

The FY2022 budget will continue to include the use of KPIs and measurement data for the new measurements that were started July 2020. Rather than submit the KPI now, they will be collected and collated after the end of the fiscal year. This will allow statistical reporting for the entire fiscal year rather than through October as has been done in the past when the budget information was turned in. Please remember to keep up with the KPI routinely so that summarizing the FY21 figures will be easy to do.

The budget instructions, information requested, and templates for FY2022 are similar to those used in the past with a few changes to provide for clarity and uniformity in the information submitted by the collective groups of departments. Timeliness and due dates are critical to budget development. Due dates help to ensure the County Administrator and the Executive Leadership Team have adequate time to review information and finalize a proposed budget for the Board of Supervisors as required by the Code of Virginia. A Preliminary Budget Calendar is included in the appendix to this document.

Current expectations for continued economic expansion nationally and regionally are tempered by uncertainties in potential changes in federal government priorities as well as how long the expansion will last. Departments are asked to prioritize requests for increases to focus on gaps and unmet needs for critical services. Departments are also asked to identify opportunities for efficiencies and savings to enable reallocation of resources to high priority needs. Departments should also anticipate the possibility for subsequent requests for budget proposals if necessary to support the goals and priorities of the board and/or administration.

Additionally, the County is continuing efforts to integrate and utilize strategic planning and program information in the County Administrator's Proposed Budget. As in the past, all departments are required to submit program information in conjunction with their budget requests. Much of this information will be the same as past year submissions, but all information should be reviewed to make sure that edits or changes have been made as necessary. Please ensure the information is accurate by proofing and altering it as necessary rather than merely attaching previous submissions.

Program planning should be the basis for budget requests. The budget request represents a translation of program plans (major service areas) into funding requests. Funding needed to carry out program activities and achieve the program's established mission and objectives are presented in the budget request. Program plans will provide a major source of background information to the County Administrator, the Executive Leadership Team, and the Board of Supervisors when budget requests are evaluated.

Some material from these reports – especially mission statements, goals, objectives, and performance measures – is likely to appear in the proposed and adopted FY2022 budget book.

Departments are encouraged to review their program structures annually. Program structures should be revised when evidence indicates that a revision will improve agency operations, budgeting, fiscal reporting, or management. Program structures must be reviewed if legislative changes have recently been enacted, which in any way alter the responsibilities of the agency or program.

Budget Request and Method of Submission

Department Heads are to develop their budget request package in Excel and Word, however, Excel files (using formulas) are preferred for supplemental budget attachments. Excel is more appropriate for lists of figures that may detail line item requests. Using Excel can reduce mathematical errors and makes adjusting figures easier to do.

Electronic copies of operating budget plans must be complete and emailed to the CFO no later than end of day Friday November 13. The plans should include the following sections labeled and numbered as listed below:

Transmittal Memo (no number) – A memo addressed to the County Administrator with cc to the Chief Financial Officer that **briefly** summarizes key information about the budget submission such as request for additional staff, explanation of major changes to budget line items, proposed changes to programs or services, etc.

#1 Summary and Overview – A Word document that provides a general description of the Department or Agency and services it provides. The overview should address:

- 1) The strategic plans, goals, objectives, and policies of the department or agency.
- 2) How the budget impacts the overall goals and objectives of the BOS as outlined in the Three Year Strategic Plan Update which was adopted in 2018 and/or the Seven Primary Outcome Areas.
- 3) How the budget will meet the strategic plan, goals, objectives, and policies of the department or agency.
- 4) Major issues of concern in the department or agency, trends, and other important factors and how are they addressed within the budget proposal.

#2 Program Plans – a Word document that provides a brief narrative/description of each program. The descriptions should explain the purpose and history of the programs; succinctly state the specific problems, interest or need each program addresses; and briefly describe services provided. Descriptions should be concise and suitable for use in publications and presentations for the public. Do not use jargon or acronyms without defining and describing them. **The plan is intended to provide the reader with an understanding of why each program exists, what its public purpose is, and why funding is and/or should be provided.** The explanations should be brief, address the major activities undertaken in the program, and explain how the program operates. The document should outline expected accomplishments of each program in the upcoming fiscal year. Objectives should be established and be consistent with the purpose statement for each program and relate to the County’s Strategic Priorities.

Any major trends that will affect program operations during the budget year and beyond should be described. Implications of such trends on populations, workloads, funding requirements, revenues, etc. should all be discussed. A brief description of program responses necessary to deal with long-term trends should also be provided.

#3 Program Summary Financial Data – can be a Word or Excel document. **This section should provide a quick summary for expenditures (personnel, operating, etc.) and funding sources (general revenue, federal, etc.) for each of the programs identified. It should include estimates of percentage allocation by position to each program.**

#4 Personnel Supplement Data – a Word document that should include your department’s organization chart (Excel acceptable) with total number of approved positions broken down by Full Time and Part Time. Briefly discuss any current re-organizations and/or position vacancies, timeframe and any challenges to fill, and impact on programs or project results for the current year. **It should include impacts on FY2022 operations and results of the position being filled and not being filled.** Also, determine turnover expectancy, where appropriate, such as potential retirements in the current and upcoming fiscal year and potential impacts on program results. Indicate if intending to manage turnover - where the department, by design, leaves positions vacant for a period of time in order to achieve a certain level of savings – and what impacts that would have.

In addition to the information below, departments that require an increase in FY2022 from their current FY2021 FTE authorization limit, must submit to the HR Department the Job Review Questionnaire along with the Personnel Request Form no later than October 23. Salary estimates should be included with sources of information used in developing the estimates, i.e. other localities, HR resources, etc.

Where additional FTE positions are being requested, the following questions should be answered:

- ☐ What is the critical need for the position(s)?
- ☐ What will the position(s) be doing?
- ☐ Why can’t present staff perform the function(s)?

- ☐ If additional FTE's are not provided, how will the program(s) be impacted?
- ☐ What other alternatives have been considered and why not viable?

#5 Impact Statement of Reduction Options (Optional) – Submission form (Excel) located on the SharePoint site under 01 Forms & Information->Budget Prep Forms->FY2022. If a department has options for any level of reduction from the FY2021 Budget. These reduction options should attempt to minimize the impact on direct services to citizens, as well as the impact on statutorily mandated or “core mission” government services. Specifically, reduction strategies should do the following:

- Eliminate duplicative and underperforming programs.
- Streamline and consolidate programs, offices and services.
- Reduce operating funds due to service efficiencies.
- Reduce layers of management and administration.
- Budget receipts where appropriate to offset appropriation requirements.

To evaluate the reduction options and provide on-going savings, agencies' reduction options must adhere to the following guidelines:

- Reductions should be recurring.
- Proposals to eliminate programs, offices, or services should include specific plans for phasing out positions.

Below is a brief explanation of what needs to be completed in each section of the Impact Reduction Submission Form:

Budget Unit Title – Full name of the department/budget unit.

Budget Unit # - 16 digit number assigned to the budget unit.

Account Code – Except for personnel options, the 8 digit number assigned to the account. For personnel adjustments, simply indicate “Multiple”.

Account Title – Name of the line item account. For personnel adjustments, simply indicate “Salary & Benefits”.

Amount – This is the amount of the change proposed for each line item in FY2021 to meet the target. For personnel, please contact Human Resources for the fully-loaded (salaries & benefits) for each personnel adjustment you are proposing.

Item Description – This is the section where the agency should provide a detailed description of the funding change being requested, what impact it will have on the agency, etc.

Interagency Impact – Describe any anticipated impact the requested change in your agency budget may have on other departments or agencies in the County. For example, if Animal Control proposes to reduce hours of service, the calls for service could spill over into the Sheriff's Office.

Timetable – If an option is accepted by the County Administrator and approved by the BOS, how long will it take to implement? Also, explain what tasks will be required to implement this option in the stated timeframe.

FTE Change – If the idea presented has an impact on the number of FTE in your department, explain this impact here. Will additional FTE be required to carry out this idea or will this option result in fewer FTE? If fewer, will the reduction be achieved through attrition or will layoffs be required?

Revenue Impact – If the idea presented will have an impact, positive or negative, on local revenues, an explanation of the impact should be provided here. Also, an estimate of the projected change in revenues and how this estimate was determined should be provided.

Federal/State/Grant Change Impact – If this option will have an impact on federal, state, or grant funds, this should be explained in this section.

The sizes of the fields are not intended to limit or constrain a department's response. Please provide as much depth and context as the decision-makers will require to make informed decisions about next year's spending priorities. Departments need not be concerned with how this may affect printing or pagination of the submitted forms.

Please do not hesitate to contact me if you have any questions or need assistance in developing the required budget submission documents.

Budget Excel Forms

Revenue Data – Fiscal Services will supply an Excel spreadsheet file for each Department Head that collects and reports revenues. For each receipt account, the following information is provided:

- FY 2019 Final Budget
- FY 2019 Actual Receipts
- FY 2020 Final Budget
- FY 2020 Actual Receipts (unaudited)
- FY 2021 Revenue Budget

Since the FY2020 audit is still in process, the Fiscal Services Manager will notify affected departments of any additional audit adjustments that are made to the revenue accounts.

The department is responsible for providing any revised estimates of revenues for FY2021 in the "FY2021 Budget Expected" and an initial estimate in the "FY2022 Requested" with explanations on how each was calculated. These estimates should be based upon current law as applicable.

Justifications for the FY2022 proposed revenue is required within the excel spreadsheet provided. The sizes of the fields are not intended to limit or constrain a department's response. **Keep justification verbiage for each line item to within the cell in the Justification column** (i.e. do not put verbiage in multiple cells across other columns). Please provide as much depth and context as the decision-makers will require to make informed decisions about next fiscal year's revenue projections. Departments need not be concerned with how this may affect printing or pagination of the submitted forms.

Any estimated revenue enhancements can be included within the excel spreadsheet after the revenue table. Each revenue enhancement needs to be identified by line item, fully justified to include proposed change in fee structure, calculation used for total amount of expected line item revenue, and timeframe for implementation if accepted and approved. Please include action(s) that need to take place and timeframe for the enhancement to be in effect for the FY2022.

Expenditure Data - Fiscal Services will supply Excel spreadsheets with the applicable expenditure line items for each department's budget unit. The following information is provided:

- FY 2019 Final Budget
- FY 2019 Actual Expenditures
- FY 2020 Final Budget
- FY 2020 Actual Expenditures (unaudited)
- FY 2021 Expenditures Budget

Since the FY2020 audit is still in process, the Fiscal Services Manager will notify affected departments of any additional audit adjustments that are made to the expenditure accounts.

As with prior fiscal years' budget development process, full line item justifications, including the overtime and part-time expenditure line items are required. **These justifications must be included on each line item within the excel spreadsheet.** Include relevant information about expenditures in FY20 and "run rate" for FY21 to justify level funding or proposed changes. If a change in operations is expected to justify maintaining level funding where it may appear a budget cut is appropriate, please note that in the justification column.

FMRR/Capital Outlay Data- The FMRR/Capital Outlay line item will continue to be used for facilities maintenance, repair, and replacements that do not meet the definition of a Capital Improvement Plan project. Requests for Capital Outlay/FMRR items include:

- Replacement of vehicles and/or equipment under \$50K per unit with an expected life of less than five years; and
- General maintenance, repairs, and replacement under \$50K with an expected life of less than five years.

Some examples of Capital Outlay are: Sheriff and County vehicles, replacement of an HVAC unit or large office copier, and office renovations.

The sizes of the fields are not intended to limit or constrain a department's response. Please provide as much depth and context as the decision-makers will require to make informed decisions about next year's spending priorities. Departments need not be concerned with how this may affect printing or pagination of the submitted forms. **Keep justification verbiage for each line item to within the cell in the Justification column** (i.e. do not put verbiage in multiple cells across other columns).

Please submit a five-year FMRR expenditure plan for the needs you anticipate for the FY2022-FY2026. Ensure you include full justification for each identified need submitted as part of the 5-year plan.

FY2022 Preliminary Budget Calendar

Date	Responsible Party	Description - Last Updated 10/08/2020	Legal Requirement or Reference
July-October 14, 2020	County Administrator/Chief Financial Officer	Develop and distribute: Budget Development Message to align Directors with BOS short and long term goals and strategic initiatives; and CIP & Operating Budget Development Instructions	N/A
July-October 14, 2020	Chief Financial Officer	Conduct any necessary trainings and/or assist with the budget submission process (SharePoint); Update CIP Procedural Guidelines	N/A
September 15, 2020	Dept Directors, State & Const Officers, & Schools	Submit CIP Project Requests for FY2022-FY2026	N/A
October 20, 2020	Board of Supervisors and School Board	Joint Board Meeting to set joint budget meeting calendar, priorities for School Capital Projects	N/A
September - October 2020	County Administrator's CIP Development Team	Begin development of the Proposed FY22-FY26 CIP (Meet with Dept Directors on CIP project requests if needed)	VA Code 15.2-2239, -2232
October 2020	Chief Financial Officer	Provide County Administrator initial preliminary revenue projections	N/A
October 20, 2020	Board of Supervisors	Adopt resolution setting the schedule for FY2022 Budget related public meetings	N/A
October 20, 2020	Board of Supervisors	Adopt resolution clarifying the amount of travel budgeted for each board member for FY2022	BOS Policy Section 100
October 22, 2019	County Administrator, CIP Development Team	5 Year CIP requests presented to Planning Commission (Work Session); Requesting Directors make presentations	VA Code 15.2-2239
November 5, 2020	School Superintendent	Present 5 Year CIP Request to Planning Commission (PC Regular Meeting)	N/A
November 6, 2020	County Departments	Submit Operating and Personnel Budget Requests	N/A
December 3, 2020	Planning Commission	Reviews requests and provides input for the development of Proposed 5 Year CIP (FY22-FY26); confirms Comp Plan alignment	VA Code 15.2-2239
December - January 2021	Budget Leadership Team, County Departments	Meet with State & Constitutional Officers, & Department Directors on budget requests	N/A
December 2020	Chief Financial Officer	Review Released Governor's Budget/ Refine Revenue Projections as necessary	N/A
January 19, 2021	County Administrator, CIP Development Team	Present Proposed 5 Year CIP (FY22-FY26) to BOS at Work Session; Request Public Hearing	VA Code 15.2-2239
January 2021	Deputy Clerk, Chief Financial Officer	Advertise Proposed 5 Year CIP (FY22-FY26) (7 days prior to public hearing)	N/A
January - April 2021	School & County Finance Directors	Monitor General Assembly/Revise Projections as necessary	VA Code 22.1-93
January 20, 2021	Board of Supervisors, County Administrator	Potential BOS Retreat	N/A
February 2021	BOS, County Administrator	Meet individually with Board Supervisors to discuss budget	N/A
February 2, 2021	Board of Supervisors, County Administrator	Conduct Public Hearing on Proposed 5 Year CIP (FY22-FY26) at BOS Regular Meeting; CA solicits BOS guidance on budget in public forum	N/A
March 1, 2021	County Administrator	Present County Administrator's Proposed FY2022 Budget to the Board of Supervisors-Non-Regular Meeting	VA Code 15.2-1541
March 1, 2021	Board of Supervisors	Adopt resolution authorizing the County Administrator to advertise for Public Hearing the FY2022 Proposed County Budget and CY2021 Proposed Tax Levies-Non-Regular Meeting	VA Code 15.2-2506
March 5, 2021	Deputy Clerk, Chief Financial Officer	Advertise FY2022 Proposed Budget (7 days prior to public hearing) and Proposed Tax Levies for CY2021 (once/wk for two weeks prior to passage)	VA Code 15.2-2506, 58.1-3321
March 2021	Board of Supervisors	Potential Town Hall Meeting on Proposed FY2022 Operating Budget and 5 Year CIP	N/A
March 10, 2021	County Administrator, Chief Financial Officer	Provide Proposed Budget Book; detail budget overview and Q&A with the BOS - Budget Worksession	N/A
March 16, 2021	Board of Supervisors and School Board	Presentation of School Board's Recommended Budget to the Board of Supervisors in Joint Work Session; Budget discussion	N/A
March 24, 2021	Board of Supervisors	Conduct Public Hearing on Proposed FY2022 Budget, Tax Rate for CY2021	VA Code 15.2-2506
April 7, 12 & 15 2021	Board of Supervisors	Possible BOS budget Worksessions	N/A
April 19, 2021	Board of Supervisors	Adopt Budget for FY2022 and related Tax Rate Ordinances for CY2021	VA Code 15.2-2503, 22.1-93