

RESOLUTION

RESOLUTION OF APPROPRIATION

WHEREAS, the Acting County Administrator has prepared a two-year Proposed Budget for the fiscal years beginning July 1, 2014, and ending June 30, 2015, along with the fiscal year beginning July 1, 2015 and ending June 30, 2016, and a five-year Capital Improvements Program, four years of which are for information and fiscal planning purposes only; and

WHEREAS, it is now necessary to appropriate funds to carry out the activities proposed therein for the fiscal year beginning July 1, 2014, and ending June 30, 2015, and to set tax rates on real estate, tangible personal property, and machinery and tools, to provide certain revenue in support of those appropriations; and

WHEREAS, the Board wishes to adopt the second year of the operating and capital budgets for planning purposes, beginning July 1, 2015, and ending June 30, 2016.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that:

1. The following amounts are hereby appropriated in the FY 2015 General Fund for the offices and activities in the amounts as shown below:

GENERAL FUND REVENUES

	<u>FY 2015</u>
General Property Taxes	\$ 112,397,500
Other Local Taxes	21,765,000
Licenses, Permits and Fees	8,230,000
Fines and Forfeitures	315,000
Revenue from Use of Money and Property	125,000
Revenue from the Commonwealth	26,584,500
Revenue from the Federal Government	7,000
Charges for Current Services	5,667,700
Miscellaneous Revenues	<u>158,300</u>
Total Revenues	<u>\$ 175,250,000</u>

GENERAL FUND EXPENDITURES

	<u>FY 2015</u>
General Administration	\$ 3,254,379
Court Services	3,679,705
Public Safety	23,908,147
Financial Administration	6,875,535
Development Management	3,568,376
General Services	8,843,659
Citizen and Community Services	5,691,440
Contribution - Outside Agencies	749,161
Nondepartmental	340,522
WJCC Schools	80,832,474

Contribution - School Debt Service	18,000,000
Library and Arts Center	4,367,111
Other Regional Entities	3,733,274
Health Services	1,785,160
Contributions - Other Funds	<u>9,621,057</u>
Total Expenditures	<u>\$ 175,250,000</u>

The appropriation for education includes \$80,832,474 as a local contribution to the Williamsburg-James City County Schools operations.

Year End Fund Balance	\$2,400,000
Contribution to Capital Projects	\$2,400,000

2. That the tax rates be set for the amounts shown below and revenues appropriated in the following classifications:

TAX RATES

Real Estate on each \$100 assessed value	\$0.77
Tangible Personal Property on each \$100 assessed value	\$4.00
Machinery and tools on each \$100 assessed value	\$4.00
Boats, weighing 5 tons or more, on each \$100 assessed value	\$1.00
Boats, weighing less than 5 tons, on each \$100 assessed value	\$3.50

3. That the following amounts are hereby appropriated in other budgets in FY 2015 for the activities in the amounts as shown below:

CAPITAL PROJECTS BUDGET

Revenues:

Transfer from the General Fund	\$ 2,350,000
Prior Year General Fund	2,400,000
Short Term Financing	4,500,000
Marina Rental Income	66,000
Proffer Income	60,000
State Stormwater Grants	655,000
School Fund Balance	783,000
Reallocated Balances	
Stormwater - Drainage	371,000
Other Capital Balances	<u>400,000</u>
Total Capital Projects Fund Revenues	<u>\$11,585,000</u>

Expenditures:

Schools	\$ 7,478,000
General Services	2,255,000
Public Safety	1,270,000
Parks and Recreation	<u>582,000</u>
Total Capital Projects Fund Expenditures	<u>\$11,585,000</u>

DEBT SERVICE BUDGET

Revenues:

General Fund - Schools	\$18,000,000
General Fund - Other	3,300,000
Build America Bonds	211,620
Investment Income	20,000
Fund Balance	<u>3,560,040</u>
Total Debt Service Fund Revenues	<u>\$25,091,660</u>

Current Year Expenditures: \$25,091,660

Total Debt Service Fund Disbursements \$25,091,660

VIRGINIA PUBLIC ASSISTANCE FUND

Revenues:

From Federal/State	\$3,759,947
General Fund	1,400,000
Other	506,162
Grant	<u>22,756</u>

Total Virginia Public Assistance Fund
Revenues & Fund Balance \$5,688,865

Expenditures:

Administration and Assistance \$5,688,865

Total Virginia Public Assistance Fund
Expenditures \$5,688,865

COMMUNITY DEVELOPMENT FUND

Revenues:

General Fund	\$ 596,865
Grants	1,363,557
Program Income	120,000
Revolving Loan Fund	200,000
Other	<u>115,719</u>

Total Community Development Fund Revenues & Fund Balance	<u>\$2,396,141</u>
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Expenditures:

Administration and Programs	<u>\$2,396,141</u>
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Total Community Development Fund Expenditures	<u>\$2,396,141</u>
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COLONIAL COMMUNITY CORRECTIONS FUND

Revenues:

From Federal/State	\$829,342
General Fund	49,192
Supervision Fees	73,519
Grants	129,389
Other	<u>87,453</u>

Total Colonial Community Corrections Fund Revenues	<u>\$1,168,895</u>
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Expenditures:

Administration and Programs	<u>\$1,168,895</u>
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Total Colonial Community Corrections Fund Expenditures	<u>\$1,168,895</u>
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SPECIAL PROJECTS/GRANTS FUND

Revenues:

Comprehensive Services Act (CSA)	\$319,300
CSA Local Match - General Fund	365,000
CSA School Share	112,000
Emergency Management Planning Grant	39,978
Virginia Fire Programs Fund	185,000
Emergency Medical Services Four-for-Life Program	<u>62,000</u>
Total Special Projects/Grants Fund Revenues	<u>\$1,083,278</u>

Expenditures:

Comprehensive Services Act	\$796,300
Emergency Management Planning Grant	39,978
Virginia Fire Programs Fund	185,000
Emergency Medical Services Four-for-Life Program	<u>62,000</u>
Total Special Projects/Grants Fund Expenditures	<u>\$1,083,278</u>

TOURISM INVESTMENT FUND

Revenues:

Additional \$2 per Night Room Tax	\$ 825,000
General Fund – from Room Tax Revenues	<u>1,560,000</u>
Total Tourism Investment Fund Revenues	<u>\$2,385,000</u>

Expenditures:

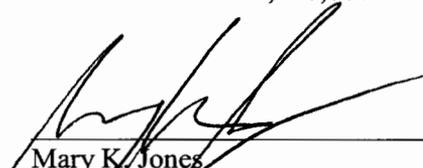
Tourism Activities	<u>\$2,385,000</u>
Total Tourism Investment Fund Expenditures	<u>\$2,385,000</u>

4. The County Administrator be authorized to transfer funds and personnel from time to time within and between the offices and activities delineated in this Resolution as he may deem in the best interest of the County in order to carry out the work of the County as approved by the Board of Supervisors during the coming fiscal year.
5. The County Administrator be authorized to transfer up to \$10,000 per occurrence from the contingency balance to one or more appropriation categories. No more than one transfer may be made for the same item causing the need for a transfer, unless the total amount to be transferred for the item does not exceed \$10,000. Total transfers for the year are not to exceed \$100,000.
6. The County Administrator be authorized to increase appropriations for non-budgeted revenue that may occur during the fiscal year as follows:

- a) Insurance recoveries received for damage to any county property, including vehicles, for which County funds have been expended to make repairs; and
 - b) Refunds or reimbursements made to the county for which the county has expended funds directly related to that refund or reimbursement.
7. The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.
 8. The County Administrator be authorized to transfer funds to and from the Personnel Contingency account and divisional personnel line items in order to capture turnover savings at a divisional level.
 9. All outstanding encumbrances in all County funds at June 30, 2014, shall be an amendment to the FY 2015 budget, and appropriated to the FY 2015 budget to the same department and account for which they were encumbered in the previous year.
 10. The County Administrator be authorized to make expenditures from the Donation Trust Fund for the specified reasons for which the fund was established. In no case shall the expenditure exceed the available balance in the fund as verified by the Treasurer.
 11. The Board of Supervisors of James City County, Virginia, hereby adopts the following budgets for the purposes of future financial and operational planning:

FY 2016

General Fund	\$178,519,600
Capital Budget	29,085,000
Debt Service	25,064,585
Virginia Public Assistance	5,687,234
Community Development	2,422,265
Colonial Community Corrections	1,132,367
Special Projects/Grants	1,083,278
Tourism Investment	2,470,000



 Mary K. Jones
 Chairman, Board of Supervisors

ATTEST:



 M. Douglas Powell
 Clerk to the Board

	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
KENNEDY	_____	<u>X</u>	_____
JONES	<u>X</u>	_____	_____
MCGLENNON	<u>X</u>	_____	_____
ONIZUK	<u>X</u>	_____	_____
HIPPLE	<u>X</u>	_____	_____

Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of May, 2014.