

RESOLUTION

RESOLUTION OF APPROPRIATION

WHEREAS, the Interim County Administrator has prepared a two-year Proposed Budget for the fiscal years beginning July 1, 2018, and ending June 30, 2019, along with the fiscal year beginning July 1, 2019, and ending June 30, 2020, 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, 2018, and ending June 30, 2019, 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, 2019 and ending June 30, 2020.

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 2019 General Fund for the offices and activities in the amounts as shown below:

GENERAL FUND REVENUES

	<u>FY 2019</u>
General Property Taxes	\$ 133,300,000
Other Local Taxes	28,350,000
Licenses, Permits and Fees	9,499,000
Fines and Forfeitures	280,000
Use of Money and Property	220,000
Commonwealth	27,803,000
Federal Government	8,000
Charges for Services	6,140,000
Miscellaneous	<u>250,000</u>
Total Revenues	<u>\$ 205,850,000</u>

GENERAL FUND EXPENDITURES

	<u>FY 2019</u>
General Administration	\$ 2,780,368
Court Services	4,053,931
Public Safety	26,645,571
Financial Administration	4,629,193
Information Resources Management	4,235,154
Community Development	3,281,679
General Services	11,597,636
Parks and Recreation	6,393,877

Contributions - Other Outside Agencies	1,033,424
Nondepartmental	161,304
Contribution to WJCC Schools	93,368,382
Contribution - School Debt Service	14,800,000
Williamsburg Regional Library	4,618,401
Other Regional Entities	3,935,856
Health Services	2,357,554
Contributions to Other Funds	<u>21,957,670</u>
Total Expenditures	<u>\$ 205,850,000</u>

The appropriation for education includes \$93,368,382 as a local contribution to the Williamsburg-James City County Schools operations.

In addition, the following amount is hereby appropriated as a transfer from the General Fund to the Capital Projects Fund:

Year End Fund Balance	\$1,891,000
Contribution to Capital Projects	\$1,891,000

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	\$0.84
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 2019 for the activities in the amounts as shown below:

CAPITAL PROJECTS BUDGET

Revenues:

Transfer from the General Fund	\$ 9,109,000
General Fund - SB 942 Sales Tax	1,340,381
Prior Year General Fund	1,891,000
Prior Year School Fund Balance	600,000
Fire Apparatus Grants	125,000
Bond Proceeds	15,000,000
Tourism Revenue	<u>2,328,000</u>
Total Capital Projects Fund Revenues	<u>\$30,393,381</u>

Expenditures:

Schools	\$ 14,063,000
General Services	8,137,381
Public Safety	4,265,000
Parks and Recreation	1,600,000

Tourism	<u>2,328,000</u>
Total Capital Projects Fund Expenditures	<u>\$30,393,381</u>

DEBT SERVICE BUDGET

Revenues:

General Fund - Schools	\$14,800,000
General Fund - Other	5,800,000
Build America Bonds/Qualified School Construction Bonds	<u>204,746</u>
Total Debt Service Fund Revenues	<u>\$20,804,746</u>

Expenditures:

Total Debt Service Fund Disbursements	<u>\$20,651,202</u>
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VIRGINIA PUBLIC ASSISTANCE FUND

Revenues:

Federal/State	\$3,725,362
General Fund	1,318,330
Other	<u>465,665</u>
Total Virginia Public Assistance Fund Revenues & Fund Balance	<u>\$5,509,357</u>

Expenditures:

Administration and Assistance	<u>\$5,509,357</u>
Total Virginia Public Assistance Fund Expenditures	<u>\$5,509,357</u>

HOUSING AND NEIGHBORHOOD DEVELOPMENT FUND

Revenues:

General Fund	\$ 643,225
Grants	1,532,541
Program Income	35,000
Revolving Loan Fund	200,000
Other	<u>146,118</u>

Total Housing and Neighborhood Development Fund Revenues & Fund Balance	<u>\$2,556,884</u>
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Expenditures:

Housing Administration and Programs	\$2,153,302
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Neighborhood Development Administration and Programs	<u>403,582</u>
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Total Housing and Neighborhood Development Fund Expenditures	<u>\$2,556,884</u>
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COLONIAL COMMUNITY CORRECTIONS FUND

Revenues:

Federal/State	\$799,044
General Fund	90,734
Supervision Fees	57,500
Other	<u>195,507</u>

Total Colonial Community Corrections Fund Revenues	<u>\$1,142,785</u>
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Expenditures:

Administration and Programs	<u>\$1,142,785</u>
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Total Colonial Community Corrections Fund Expenditures	<u>\$1,142,785</u>
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SPECIAL PROJECTS/GRANTS FUND

Revenues:

Children's Services Act (CSA)	\$244,300
CSA Local Match - General Fund	365,000
CSA School Share	377,000
Emergency Management Planning Grant	39,978
Virginia Fire Programs Fund	224,000
Emergency Medical Services Four-for-Life Program	62,000
Technology Trust Fund	250,000
General Fund	<u>1,500,000</u>

Total Special Projects/Grants Fund Revenues	<u>\$3,062,278</u>
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Expenditures:

Children's Services Act (CSA)	\$986,300
Emergency Management Planning Grant	39,978
Virginia Fire Programs Fund	224,000
Emergency Medical Services Four-for-Life Program	62,000
Technology Trust Fund	250,000
Transportation Match	<u>1,500,000</u>

Total Special Projects/Grants Fund Expenditures	<u>\$3,062,278</u>
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TOURISM INVESTMENT FUND

Revenues:

Additional \$2 per Night Room Tax	\$ 825,000
General Fund - from Room Tax Revenues	1,791,000
Fund Balance	<u>1,300,000</u>
Total Tourism Investment Fund Revenues	<u>\$3,916,000</u>

Expenditures:

Greater Williamsburg Chamber & Tourism Alliance	\$ 740,000
Tourism Activities	<u>3,176,000</u>
Total Tourism Investment Fund Expenditures	<u>\$3,916,000</u>

4. The Greater Williamsburg Chamber and Tourism Alliance (GWTC) shall receive their appropriation on a reimbursement basis for County approved capital projects at the Jamestown Beach Event Park, Jamestown Marina and the Ambler House. Payments are to be made by the GWCTA to the Economic Development Authority of James City County (EDA) and the County will reimburse GWTC after payments have been made to the EDA.
5. The County Administrator be authorized to increase the appropriation for the 3/5 Room Tax dollar per dollar for any amount collected over the original appropriation amount.
6. The County Administrator be authorized to increase the appropriation for the Additional \$2 per Night Room Tax dollar per dollar for any amount collected over the original appropriation amount.
7. 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.
8. 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.
9. 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.

- 10. The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.
- 11. 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.
- 12. All outstanding encumbrances, Capital Projects, Grants and Special Projects in all County funds at June 30, 2018, shall be an amendment to the FY 2019 budget, and appropriated to the FY 2019 budget to the same department and account for which they were encumbered in the previous year.
- 13. The County Administrator or his/her designee 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.
- 14. The Board of Supervisors of James City County, Virginia, hereby adopts the following budgets for the purposes of future financial and operational planning:

FY 2020

General Fund	\$209,050,000
Capital Budget	12,643,381
Debt Service	20,794,843
Virginia Public Assistance	5,568,827
Housing and Neighborhood Development	2,481,023
Colonial Community Corrections	1,154,756
Special Projects/Grants	3,062,278
Tourism Investment	2,646,000

Ruth Larson

Ruth Larson
Chairman, Board of Supervisors

ATTEST:

Teresa J. Fellows
Teresa J. Fellows
Deputy Clerk to the Board

	VOTES		
	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
MCGLENNON	✓	—	—
ICENHOUR	✓	—	—
SADLER	—	✓	—
HIPPLE	✓	—	—
LARSON	✓	—	—

Adopted by the Board of Supervisors of James City County, Virginia, this 8th day of May, 2018.