

RESOLUTION

RESOLUTION OF APPROPRIATION

WHEREAS, the County Administrator has prepared a Proposed Budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022, 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, 2021, and ending June 30, 2022, 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

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 Fiscal Year (FY) 2022 General Fund for the offices and activities in the amounts as shown below:

GENERAL FUND REVENUES

	<u>FY 2022</u>
General Property Taxes	\$ 143,485,000
Other Local Taxes	26,700,000
Licenses, Permits and Fees	8,667,000
Fines and Forfeitures	248,000
Use of Money and Property	205,000
Commonwealth	15,633,000
Federal Government	8,400
Charges for Services	7,061,600
Miscellaneous	<u>192,000</u>
Total Revenues	<u>\$ 202,200,000</u>

GENERAL FUND EXPENDITURES

	<u>FY 2022</u>
General Administration	\$ 3,868,835
Court Services	4,418,447
Public Safety	29,821,311
Financial Administration	5,049,898
Information Resources Management	4,999,546
Community Development	3,314,518
General Services	13,545,296
Parks and Recreation	7,410,951
Contribution to Williamsburg-James City County (WJCC) Schools - Operations	86,100,844
Contribution to WJCC Schools - Debt Service	14,800,000
Contribution to Williamsburg Regional Library	5,194,654

Contribution to Outside Entities	7,215,904
Transfers to Other Funds	16,129,600
Nondepartmental	<u>330,196</u>
Total Expenditures	<u>\$ 202,200,000</u>

The appropriation for education includes \$86,100,844 as a local contribution to the WJCC Schools operations, of which \$86,049,786 represents the County's contribution directly to the Schools and \$51,058 represents the County's payment of compensation to the School Board.

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

Year End Fund Balance	\$5,800,000
Transfer to Capital Projects Fund	\$5,800,000

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 2022 for the activities in the amounts as shown below:

CAPITAL PROJECTS BUDGET

Revenues:

Transfer from General Fund	
1% Additional Sales Tax	\$4,050,000
General Fund - Fund Balance	5,800,000
WJCC Schools - Fund Balance	600,000
Capital Projects Fund - Fund Balance	3,062,250
Tourism Revenue	300,000
Grants and Donations	79,100
Bond Anticipation/Proceeds	<u>4,687,000</u>
Total Capital Projects Fund Revenues	<u>\$19,478,350</u>

Expenditures:

Schools	\$7,530,000
General Services	6,471,200
Parks and Recreation	2,876,000
Public Safety	1,951,000
Other	<u>650,150</u>

Total Capital Projects Fund Expenditures \$19,478,350

DEBT SERVICE BUDGET

Revenues:

General Fund - Schools \$14,800,000
General Fund - Other 5,600,000
Qualified School Construction Bonds 42,500

Total Debt Service Fund Revenues \$20,442,500

Expenditures:

Total Debt Service Fund Expenditures \$18,640,665

TOURISM INVESTMENT FUND:

Revenues: \$1,920,000

Expenditures: \$1,920,000

VIRGINIA PUBLIC ASSISTANCE FUND:

Revenues: \$6,176,965

Expenditures: \$6,176,965

HOUSING AND NEIGHBORHOOD DEVELOPMENT FUND:

Revenues: \$2,815,921

Expenditures: \$2,815,921

COLONIAL COMMUNITY CORRECTIONS FUND:

Revenues: \$1,202,795

Expenditures: \$1,202,795


SPECIAL PROJECTS/GRANTS FUND:

Revenues: \$3,387,810


Expenditures: \$3,387,810

4. 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.
5. 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.
6. 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.
7. The County Administrator be authorized to transfer up to \$50,000 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 \$50,000. Total transfers for the year are not to exceed the amount budgeted for Contingency.
8. 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 or purchase a replacement; and
 - b) Refunds or reimbursements made to the county for which the County has expended funds directly related to that refund or reimbursement.
9. The County Administrator be authorized to adjust the appropriations for grants in the applicable fund (General Fund, Capital Projects Fund, Virginia Public Assistance Fund, Housing and Neighborhood Development Fund, Colonial Corrections Fund and Special Projects Fund), as applicable if and when additional federal, state and/or local funds become available or are reduced, not to exceed \$50,000 for each individual grant, unless the terms of the grant or program require specific actions by the Board of Supervisors.
10. The County Administrator be authorized to adjust the appropriations for the Constitutional Officers (Commonwealth Attorney, Clerk of Court, Sheriff, Treasurer and Commissioner of Revenue), as applicable if and when additional funding from the State Compensation Board becomes available or is reduced, not to exceed \$50,000 by Constitutional Officer, to be expended in accordance with guidelines as established by the state government.
11. The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.
12. All outstanding encumbrances, Capital Projects, Grants and Special Projects in all County funds at June 30, 2021, shall be an amendment to the FY 2022 budget, and appropriated to the FY 2022 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.


Michael J. Hipple
Chairman, Board of Supervisors

ATTEST:


Teresa J. Fellows
Deputy Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 11th day of May, 2021.