

RESOLUTION

FISCAL YEAR 2023 BUDGET APPROPRIATION

WHEREAS, the County Administrator has prepared a two-year Proposed Budget for the fiscal years beginning July 1, 2022, and ending June 30, 2023, along with the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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, 2022, and ending June 30, 2023, 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, 2023, and ending June 30, 2024.

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) 2023 General Fund for the offices and activities in the amounts as shown below:

<u>GENERAL FUND REVENUES:</u>	<u>FY 2023</u>
General Property Taxes	\$152,218,000
Other Local Taxes	32,400,000
Licenses, Permits, and Fees	8,657,000
Fines and Forfeitures	217,000
Use of Money and Property	337,000
Commonwealth	15,681,500
Federal Government	8,500
Charges for Services	7,396,000
Miscellaneous	<u>185,000</u>
Total Revenues	<u>\$217,100,000</u>

<u>GENERAL FUND EXPENDITURES:</u>	<u>FY 2023</u>
General Administration	\$ 4,394,495
Court Services	5,156,670
Public Safety	32,370,715
Financial Administration	5,894,610
Information Resources Management	5,489,830
Community Development	3,569,660
General Services	15,903,680
Parks and Recreation	8,080,330

Contribution to Williamsburg-James City County (WJCC) Schools - Operations	87,304,835
Contribution to WJCC Schools - Debt Service	14,800,000
Contribution to Williamsburg Regional Library	5,564,800
Contributions to Outside Entities	7,485,200
Transfers to Other Funds	20,737,360
Nondepartmental	<u>347,815</u>
Total Expenditures	<u>\$217,100,000</u>

The appropriation for education includes \$87,304,835 as a local contribution to the WJCC Schools operations, of which \$87,253,775 represents the County's contribution directly to the Schools and \$51,060 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	\$4,117,235
Transfer to Capital Projects Fund	\$4,117,235

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	\$0.83
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

*For calendar year 2022, an assessed value of 75% was used for motor vehicles.

3. That the following amounts are hereby appropriated in other budgets in FY 2023 for the activities in the amounts as shown below:

CAPITAL PROJECTS FUND:

Revenues:

Transfer from General Fund	\$2,750,000
1% Additional Sales Tax	5,500,000
Cigarette Tax	600,000
General Fund - Fund Balance	4,117,235
WJCC Schools - Fund Balance	2,000,000
Grants and Donations	659,585
Tourism Revenue	<u>500,000</u>
Total Capital Projects Fund Revenues	<u>\$16,126,820</u>

Expenditures:

Schools	\$3,436,000
General Services	8,832,300
Williamsburg Regional Library	600,000
Public Safety	741,520
Parks and Recreation	959,000
Other	<u>1,558,000</u>
Total Capital Projects Fund Expenditures	<u>\$16,126,820</u>

DEBT SERVICE FUND:

Revenues:

Transfer from General Fund - Schools	\$11,913,853
Transfer from General Fund - Other	8,586,147
Qualified School Construction Bonds	<u>42,500</u>
Total Debt Service Fund Revenues	<u>\$20,542,500</u>

Expenditures:

Total Debt Service Fund Expenditures	<u>\$17,189,311</u>
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TOURISM INVESTMENT FUND:

Revenues: \$2,500,000

Expenditures: \$2,500,000

VIRGINIA PUBLIC ASSISTANCE FUND:

Revenues: \$6,625,998

Expenditures: \$6,625,998

HOUSING AND NEIGHBORHOOD
DEVELOPMENT FUND:

Revenues: \$3,234,065

Expenditures: \$3,234,065

COLONIAL COMMUNITY CORRECTIONS FUND:

Revenues: \$1,307,649

Expenditures: \$1,307,649

SPECIAL PROJECTS/GRANTS FUND:

Revenues: \$3,527,978


Expenditures: \$3,527,978

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 increase the appropriation for the Historic Triangle 1% Sales Tax dollar per dollar for any amount collected over the original appropriation amount.
7. The County Administrator be authorized to increase the appropriation for the Cigarette Tax dollar per dollar for any amount collected over the original appropriation amount.
8. 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 when deemed 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.
9. 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.
10. 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.
11. 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.
12. The County Administrator be authorized to adjust the appropriations for the Constitutional Officers (Commonwealth Attorney, Clerk of Court, Sheriff, Treasurer, and Commissioner of the 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.


- 13. The County Administrator be authorized to administer the County's Personnel Policy and Pay Plan as previously adopted by the Board of Supervisors.
- 14. All outstanding encumbrances, Capital Projects, Grants, and Special Projects in all County funds at June 30, 2022, shall be an amendment to the FY 2023 budget, and appropriated to the FY 2023 budget to the same department and account for which they were encumbered in the previous year.
- 15. 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.
- 16. The Board of Supervisors of James City County, Virginia, hereby adopts the following budgets for the purposes of future financial and operational planning:

FY 2024:

General Fund	\$222,050,000
Capital Projects	70,029,920
Debt Service	20,792,500
Tourism Investment	2,660,000
Virginia Public Assistance	6,656,878
Housing and Neighborhood Development	3,234,065
Colonial Community Corrections	1,310,556
Special Projects/Grants	3,777,978


 John J. McGlennon
 Chairman, Board of Supervisors

ATTEST:


 Teresa J. Saeed
 Deputy Clerk to the Board

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

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of May, 2022.

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