#### A G E N D A JAMES CITY COUNTY BOARD OF SUPERVISORS REGULAR MEETING County Government Center Board Room 101 Mounts Bay Road, Williamsburg, VA 23185 December 10, 2019 5:00 PM

#### A. CALL TO ORDER

- B. ROLL CALL
- C. MOMENT OF SILENCE

#### D. PLEDGE OF ALLEGIANCE

#### E. PRESENTATIONS

- 1. Chairman's Awards
- 2. Williamsburg Boat Club
- 3. James City County Audit Report (including JCSA Audit)

#### F. PUBLIC COMMENT

1. Due to the extraordinary number of public comment sign ups for the December 10th meeting, each speaker will be given one minute to speak so as to allow as many speakers to be heard as possible

#### G. CONSENT CALENDAR

- 1. Appointment of Assistant Fire Marshal
- 2. Adoption of the James City County Emergency Operations Plan 2019
- 3. Compensation Plan and Personnel Policies Agreement with Sheriff
- 4. Appropriation City of Williamsburg Child Health Initiative \$10,006
- 5. Contract Award 14 In-Car Camera Systems \$125,532
- 6. Grant Award Integrated Care Training \$10,000
- 7. Grant Award Virginia DEQ FY20 Litter Grant \$10,998
- 8. Grant Award Naloxone for Law Enforcement \$2,025
- Grant Award Scattered Site Housing Rehabilitation Community Development Block Grant - \$1,208,771
- Scattered Site Housing Rehabilitation Community Development Block Grant Application -Adoption of Required Housing Rehabilitation Program Design and Residential Anti-Displacement and Relocation Plan
- 11. Scattered Site Housing Rehabilitation Community Development Block Grant Application Adoption of Required Section 504 Grievance Procedure for Disability Nondiscrimination
- 12. Scattered Site Housing Rehabilitation Community Development Block Grant Application Adoption of Required Local Business and Employment Plan
- 13. Scattered Site Housing Rehabilitation Community Development Block Grant Application Adoption of Required Fair Housing Certification
- 14. Contract Award Columbia Drive Restoration Project \$174,450
- 15. Contract Award Woodland Farms Phase II Stream Restoration \$1,389,968

16. Abandonment of a Portion of Jolly Pond Road

### H. PUBLIC HEARING(S)

- 1. SUP-19-0019. 530 Neck-O-Land Road Tourist Home
- 2. Z-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment
- 3. Z-19-0012/SUP-19-0020. Forest Heights Rezoning and Independent Living Facility

### I. BOARD CONSIDERATION(S)

1. Reaffirming James City County's Commitment to the Constitutions of the United States and the Commonwealth of Virginia

### J. BOARD REQUESTS AND DIRECTIVES

### K. REPORTS OF THE COUNTY ADMINISTRATOR

### L. CLOSED SESSION

### M. ADJOURNMENT

1. Adjourn until 4 p.m. on January 2, 2020 for the Organizational Meeting

#### **ITEM SUMMARY**

DATE: 12/10/2019

TO: The Board of Supervisors

FROM: James O. Icenhour, Jr., Chairman

SUBJECT: Chairman's Awards

#### **REVIEWERS:**

Department	
Board Secretary	

Reviewer Fellows, Teresa Action Approved Date 11/25/2019 - 3:37 PM

#### **ITEM SUMMARY**

12/10/2019
The Board of Supervisors
Alister Perkinson, Parks Administrator
Williamsburg Boat Club

### ATTACHMENTS:

	Description		Туре
ם	Presentation		Presentation
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:03 PM



Vision Establish WBC as the center of excellence for community (recreational and competitive) rowing in the Upper South Reg.

# Mission

Provide a high quality rowing experience in a positive environment, to members of the surrounding communities from every skill level, age, and background.



"All were merged into one smoothly working machine; they were, in fact, a poem of motion, a symphony of swinging blades." Daniel James Brown, <u>The Boys in the Boat</u>

# Rowing

- One of the fastest growing amateur sports: 1,300 Clubs, 85,000 Athletes
- Chickahominy Riverfront Park is a world class rowing venue, part of the national historic trail: Captain John Smith Chickahominy Water Trail 1607, and an invaluable and unique Williamsburg asset

# Williamsburg Boat Club

- Rowing traces back to 1980's and Eddie Hornsby former Yale and US rower asked to coach W&M
  - Reborn in the '90's with small group of rowers with one restarting W&M as a coach
  - Today's Club emerged 5 years ago with addition of Youth program
- Club Today: 20+ Middle School, 90+ High School, and ~50 Masters rowers
- Potential 250-300 families in 5-10 years with promotion
  - Club growth only restricted by available coaching and equipment resources
- Rowers from Richmond to Yorktown but concentrated in James City County
- Annually host two major Regional Regattas Beak of the Chick (August); Head of the Chick (November)



# **Current Facilities**

- One half of one boathouse bay + outdoor racks
- Congested parking intermixed with youth drop offs and boat staging
- No rest rooms, or water for boat rinsing
- Limited dock capacity, poor lighting and no electricity

# WBC & W&M Cooperation

- Boathouse
- Small boats and oars
- Coaching Launches & motors

# WBC & Park

- Launches & Ergs
- WBC site maintenance & improvements





# **Chickahominy Riverfront Park Facilities Plan\***

Water Access: Improve existing dock and extend to accommodate small boat launch center. Improve road access, lighting and dock ram for ADA access – Park lead with WBC support

**Traffic Flow:** Re-route Boat House access to improve safety and parking by using existing traffic circle behind facility and relocating RV storage within Park – Park to lead

**Boat House:** Increase boat and equipment storage, maintenance functions, and provide bad weather training options - WBC Phase 2 to improve bathrooms option - Park

\*Contingent on JCC Parks Master Plan design and funding approval





# WBC Events

# Beak of the Chick (3,217 meter time trial): August

- 2018 first annual event Regional with ~60-70 boat entries, 500 people
- Event within event for CHKD, raise ~ \$1,500 annually through Mark & Finley's Bridge Chase
- National expansion in 2019 through Regatta Central
- Building more as a summer "festival" with a regatta

# Head of the Chick (5k time trial): November

- 2019 will be 4<sup>th</sup> annual event Regional with ~100 boat entries, 800-1,000 people
- National expansion through Regatta Central
- Timing falls at the end of the East Coast race season
- Large potential to expand with colleges and Masters, national outreach

# **Other Head Racing Events:**

Head of the Schuylkill – 40 years old, attracted 8,900 entries and 30-40,000 spectators Head of the Charles River – 50 years old, international entries, 11,000 total boats, and Chamber of Commerce estimates incremental revenue for city of \$72 million













#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Leslie Roberts, Audit Partner with Brown Edwards
SUBJECT:	James City County Audit Report (including JCSA Audit)

### ATTACHMENTS:

	Description		Туре	
ם	Memorandum		Cover M	lemo
D	Comprehensive Fi	nancial Report	Exhibit	
۵	Auditor's Report		Exhibit	
<b>REVIEWERS:</b>				
Department	Reviewer	Action		Date
Board Secretary	Fellows, Teresa	Approved		11/27/2019 - 9:02 AM

### M E M O R A N D U M

DATE: December 10, 2019

TO: The Board of Supervisors

FROM: Cheryl Cochet, Assistant Director of Financial & Management Services

SUBJECT: Review of Fiscal Year 2019 Financial Statement Audit for James City County – Brown, Edwards & Company, LLP

Included are the Fiscal Year 2019 audited financial statements for James City County. Leslie Roberts, Partner at Brown, Edwards & Company, LLP, will present an overview of the results to the Board.

No Board action is needed.

CC/nb AnnualFinReportJCCFY19-mem

Attachment



# JAMES CITY COUNTY THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2019

James City County, Virginia - jamescitycountyva.gov Prepared by the Department of Financial & Management Services This page intentionally left blank

# **County of James City, Virginia**

Comprehensive Annual Financial Report (With Independent Auditor's Report Thereon)

> For the Fiscal Year Ended June 30, 2019

Prepared by: Department of Financial and Management Services James City County, Virginia This page intentionally left blank

**Introductory Section** 

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County of Jame	s City, Virginia
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## County of James City, Virginia

County Officials Year ended June 30, 2019

#### **Board of Supervisors**

Jim Icenhour, Jamestown District, Chairman Michael J. Hipple, Sr., Powhatan District, Vice Chairman Ruth Larson, Berkeley District John J. McGlennon, Roberts District Sue Sadler, Stonehouse District Scott Stevens, Clerk

#### Officials

Michael E. McGinty, Judge of the Circuit Court B. Elliott Bondurant, Judge of the Circuit Court Mona Foley, Clerk of the Circuit Court Nathan R. Green, Commonwealth's Attorney Richard W. Bradshaw, Commissioner of the Revenue Jennifer D. Tomes, Treasurer Colleen K. Killilea, Judge of the General District Court George C. Fairbanks, IV, Judge of the Juvenile and Domestic Relations Court Robert J. Deeds, Sheriff Bradley J. Rinehimer, Chief of Police Dr. Olwen E. Herron, Superintendent of Schools Scott Stevens, County Administrator Adam R. Kinsman, County Attorney

#### Board of Directors, James City Service Authority

Sue Sadler, Chairman Ruth Larson, Vice Chairman Michael J. Hipple, Sr. Jim Icenhour John J. McGlennon M. Douglas Powell, General Manager Stephanie A. Luton, Assistant Manager/Treasurer

#### School Board, Williamsburg-James City County Public Schools

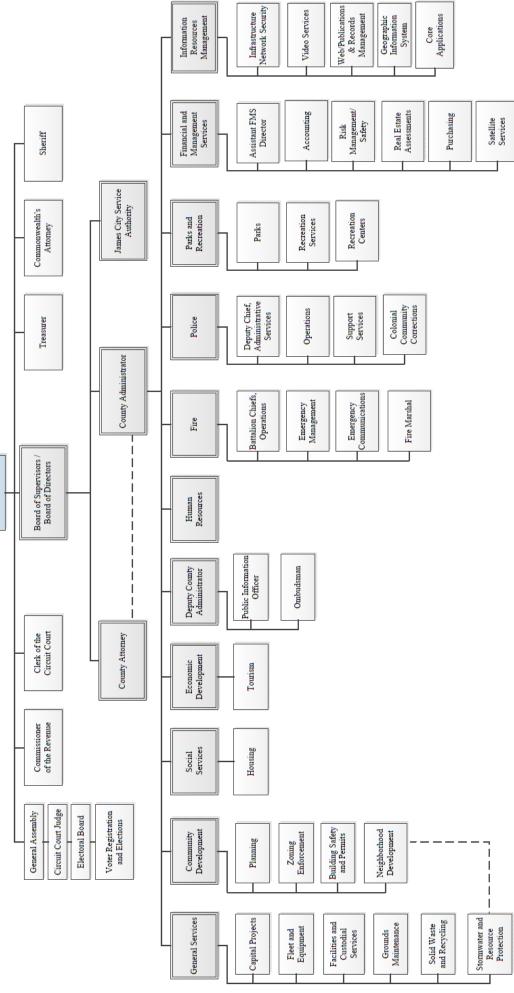
Lisa L. Ownby, Chairman Julie Y. Hummel, Vice Chairman Jim Kelly James W. Beers Kyra Cook Holly A. Taylor Sandra S. Young

#### Board Members, Economic Development Authority

Robin Bledsoe, Chairman Thomas G. Tingle, Vice Chairman Vince Campana III Jeff Scott Carlton Stockton William Turner James City County Organization Chart

RESIDENTS

Effective 04/04/19





November 27, 2019

The Members of the Board of Supervisors and the Citizens of James City County:

We are pleased to submit to you the Comprehensive Annual Financial Report of James City County, Virginia (the County), for the fiscal year ended June 30, 2019, as required by the Code of Virginia. The Department of Financial and Management Services has prepared this report in accordance with accounting principles generally accepted in the United States of America (GAAP), the standards of financial reporting prescribed by the Governmental Accounting Standards Board (GASB), and specifications of the Auditor of Public Accounts of the Commonwealth of Virginia. Section 15.1-67 of the Code of Virginia (1950, as amended) requires the County to have an annual audit of the books of account, financial records, and the transactions of the County. Brown, Edwards & Company L.L.P. was selected to perform the required audit. The unmodified report of Brown, Edwards & Company L.L.P., the highest possible result of the audit process, accompanies the financial statements in this report.

Responsibility for both the accuracy of the presented data and the fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance, that the financial statements will be free from material misstatement. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the various funds of the County's financial activity have been included.

The County government is required to undergo an annual single audit as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, the schedule of findings and questioned costs, and the auditors' reports on internal control and compliance with applicable laws and regulations, are included in the compliance section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors on pages 4-9 of this report.

#### **Profile of the Government**

The County is located in southeastern Virginia and partially surrounds the City of Williamsburg. Although much of the County's 144 square miles consists of developed suburban areas, it has retained a considerable amount of undeveloped agricultural and forest land. There are no incorporated towns within the County. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County is organized under the County Administrator form of government (as defined under Virginia Law). Under this form of government, the Board of Supervisors appoints a County Administrator to serve as the Chief Executive Officer of the County. The Administrator serves at the pleasure of the Board of Supervisors, implements its policies, appoints division directors, and directs business and administrative procedures.

The Board of Supervisors is a five-member body; one member from each of the five districts, elected for a four-year staggered term by the voters of the district in which the member resides. The Chairman of the Board is elected annually by its members. This body enacts ordinances, appropriates funds, sets tax rates, and establishes policies for the administration of the County's public services.

The County provides a full range of services, including law enforcement, fire protection, and recreational activities. Water and sewer services are provided through the legally separate James City Service Authority (JCSA). The Board of Supervisors of James City County serves as the Board of Directors of the JCSA. The financial activity of the JCSA is included as an integral part of the County's financial statements. The County is also financially accountable for the legally separate Williamsburg-James City County (WJCC) School Board and the legally separate James City County Economic Development Authority, both of which are reported separately as discretely presented component units within the County's financial statements. Additional information on each of these legally separate entities can be found in Note 1 to the basic financial statements.

The annual budget serves as the foundation for the County's financial planning and control. In the spring of each year, departments and agencies of the County are required to submit requests for appropriation to the County Administrator. The County Administrator then submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating budget and capital budget include proposed expenditures and the means of financing them. Public hearings are conducted to obtain citizen comments.

Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution. The Appropriations Resolution places legal restrictions on expenditures at the fund and function level. The appropriation for each fund and function can be revised only by the Board of Supervisors; however, the County Administrator may amend the budget within functions. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented on pages 82-85 as part of the required supplementary information other than management's discussion and analysis. For governmental funds, other than the general fund, with appropriated budgets, these comparisons are presented in the other supplementary information subsection of this report which starts on page 100.

#### **Economic Condition and Outlook**

James City County has seen a gradual increase in economic activity during the current fiscal year. Overall, general fund revenues increased 0.82% from last year. The majority of the increase was due to an increase in local sales and use tax as well as real estate growth. Revenues are expected to increase 2.9% during fiscal year 2020. The increase is primarily due to anticipated growth in the County as well as an increase in delinquent collections as a result of collection efforts implemented by the Treasurer's Office.

In November 2018, Standard & Poor's and Moody's Investors Service reaffirmed the County's AAA bond rating, which is the highest possible rating. This bond rating is based on analysts' recommendations after a review of economic and fiscal performance, strong liquidity, fiscal policies and practices, evidence of financial planning to meet future capital needs. This rating is excellent for a community the size of James City County and gives the County additional leverage in the bond market for potential bond buyers and investors.

#### **Major Initiatives**

For its fiscal year 2019 budget, the County was awarded the Government Finance Officers' Association of the United States and Canada's Distinguished Budget Presentation for the second consecutive year. Also during fiscal year 2019, the County began the implementation of the results of a compensation study performed in fiscal year 2018. These results will be phased in over a two year period, fiscal years 2019 and 2020.

In addition, the County will transition to a fee for service based curbside recycling program in fiscal year 2020 as a result of changes in the international trade market on recyclables which increased contractors' net costs to provide pick up services.

#### **Economic Development**

In fiscal year 2019, James City County business continued to grow. High Threat Concealment opened in James City County bringing 15 new jobs to an existing 9,500 square foot space. A new agritourism venue, Sweethaven Lavender Farm, opened with an inaugural lavender festival. The farm preserves more than 100 acres of rural lands for agricultural use with value-add products being distributed. Publix opened a 69,000 square foot grocery store in the Monticello Marketplace shopping center. This is the first Publix in Hampton Roads. In August 2018, Presidents Pavilion at Patriots Colony opened. This addition brings the total independent living residences to 260 apartments and homes serving 400 residents. The investment in this phase of expansion of Patriots Colony totals \$34.5 million dollars. Two County businesses graduated from the Virginia Leaders in Export Trade program: High Threat Concealment and Tek Fusion Global, Inc.

Additionally, Busch Gardens Williamsburg constructed a new ride, Finnegan's Flyer, in the Ireland section of the park. They were also named the World's Most Beautiful Theme Park for the 29<sup>th</sup> consecutive year. Kingsmill Resort announced the Ladies' Professional Golf Association would host the Pure Silk Championship with events at the resort through 2021. This golf tournament has more than 60,000 spectators annually. The Williamsburg Winery opened a new outdoor wine pavilion for its patrons and canned its wine for the first time.

Launchpad, the Greater Williamsburg Business Incubator and the Greater Williamsburg Partnership continue to support regional economic development. Entrepreneurship remains a regional focus as well with unique events geared towards startup businesses and home-based businesses.

#### **Capital Improvement Program**

Capital outlay expenditures (including County and school projects) totaled \$26,793,328 in fiscal year 2019. The largest capital expenditures were related to capital maintenance projects whose purpose is to improve and extend the useful life of County or School buildings and to replace major pieces of equipment. In fiscal year 2019, major projects included a land purchase, the replacement of fire apparatus, and stormwater projects. Significant school expenditures included the costs of a middle school, a roof replacement at Lafayette High School, and HVAC replacements at Jamestown High School and Laurel Lane Elementary School.

James City County will continue to face challenges over the next several years. A steady growth in population has produced demands for public services and facilities. The five-year Capital Improvement Program totals \$140,987,100 and focuses on a wide variety of needs. In fiscal year 2020, funding is included for the following major projects: stormwater projects, design for a new solid waste convenience center located in Grove, financial software replacement, building maintenance, design for a new fire station, fire apparatus replacements, improvements to Jamestown Marina and the Amblers House, design for expansion of Warhill high school, and other school projects. Future planning includes a new elementary school, construction of the new fire station, drainage projects, software replacements, fire equipment and vehicle replacements, and other building maintenance projects.

An indication of anticipated impacts are included in the adopted budget and capital improvements program for the fiscal year beginning July 1, 2019.

#### James City Service Authority

The financial statements of the JCSA are included in this report in accordance with GAAP. The JCSA, for legal and management purposes, issues its own audited comprehensive annual financial report and is available from the Department of Financial and Management Services.

The Board of Supervisors has authorized water and sewer operations for the JCSA within the Primary Service Area (PSA) in the County. With the approval of the County, the JCSA has extended services beyond the PSA to several public sites in the County, including three public schools, Freedom Park and two major communities, Greensprings West and Governor's Land. The JCSA also provides water and/or sewer service to limited sections of York County and the City of Williamsburg with the concurrence of the appropriate governing bodies.

In 2007, the Board of Directors authorized the JCSA to enter into a Consent Agreement with the Virginia Department of Environmental Quality to address sanitary sewer overflows. Thirteen other Hampton Roads localities entered into similar agreements during the same timeframe. In February 2014, Hampton Roads Sanitation District (HRSD) and fourteen Hampton Roads localities, including the JCSA, entered into a Regional Hybrid Consolidation Plan for meeting Consent Agreement requirements.

This regional approach to capital construction is estimated to save approximately \$1 billion regionally compared to the cost of each locality individually fulfilling its Consent Agreement responsibilities. HRSD will fund the work through a regional HRSD rate. In addition, HRSD will also assume liability for wet weather sewer overflows due to inadequate capacity. JCSA keeps ownership and control of its local sewer infrastructure and is still responsible for monitoring and maintaining the local sewer system to Consent Agreement standards and fixing significant defects.

In addition, JCSA currently has a groundwater permit for its central water system through 2027 to withdraw up to 8.4 million gallons per day (mgd) to support its residential and commercial customers. The permit is based on a tiered system with varying tiers starting at 6 mgd and increasing to 8.4 mgd based on residential and commercial growth. Facilities currently provide ample resources and treatment capacity through at least 2027. The Virginia Department of Environmental Quality has expressed an interest in reducing the withdrawal of groundwater within the Eastern Virginia Groundwater Management Area, of which JCSA is a part. JCSA is currently evaluating options for alternative sources of water should the groundwater withdrawal permit be reduced after the current permit expires in 2027.

#### Awards of Achievement

The Government Finance Officers' Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to James City County, Virginia for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. This was the 34<sup>th</sup> consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### Acknowledgments

The County has established and continues to maintain a strong and stable financial position through progressive management of financial operations and through sound accounting and financial reporting practices. Appreciation is expressed to the Members of the James City County Board of Supervisors and all of the Constitutional Officers for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

The preparation of this report could not have been accomplished without the extensive effort and efficient services of the staff of Financial and Management Services. We would like to express our appreciation to each employee of the department who assisted with the annual audit and preparation of the financial statements.

Respectfully submitted. Scott A. Stevens

Scott A. Stevens County Administrator

nation B.

Sharon B. Day Director of Financial and Management Services



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

# James City County Virginia

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

June 30, 2018

Christophen P. Morrill

Executive Director/CEO

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**Financial Section** 

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Supervisors County of James City, Virginia Williamsburg, Virginia

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of James City, Virginia as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County of James City, Virginia's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Your Success is Our Focus

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of James City, Virginia, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of James City, Virginia's basic financial statements. The introductory section, supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations* (*CFR*) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2019, on our consideration of the County of James City, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of James City, Virginia's internal control over financial reporting and compliance.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia November 27, 2019

#### County of James City, Virginia

Management's Discussion and Analysis June 30, 2019

As management of James City County (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information in our letter of transmittal at the front of this report and the County's financial statements, which follow this analysis.

#### **Financial Highlights**

- The County's total net position increased by approximately \$29.9 million over the course of this year's operations, which represents a 6.6% increase from fiscal year 2018.
- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources as of June 30, 2019 by approximately \$483.0 million. Of this amount, approximately \$344.7 million, or 71.4% is the net investment in capital assets.
- General Fund revenues were \$1.7 million or 0.82% higher than the final budget. The bulk of the increase was
  driven by real estate and personal property taxes. These collections were the result of new development, higher
  vehicle values and a moderate uptick in economic growth.

#### **Overview of the Financial Statements**

The Comprehensive Annual Financial Report consists of four sections: introductory, financial, statistical, and compliance. The financial section consists of three primary components - government-wide financial statements, fund financial statements, and notes to the basic financial statements.

#### **Government-Wide Financial Statements**

The government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources. The current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide financial statements report the County's net position and how it has changed. Net position - the difference between the County's (1) assets and deferred outflows of resources and (2) liabilities and deferred inflows of resources, is one way to measure the County's financial health, or position.

Over time, increases or decreases in the County's net position is an indicator of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the County, you need to consider additional nonfinancial factors, such as changes in the County's property tax base.

The government-wide financial statements of the County are divided into three categories:

- Governmental activities: Most of the County's basic services are included here, such as the police, fire, parks and recreation, and general administration. Property taxes and state and federal funding finance most of these activities.
- Business-type activities: Activities that are intended to recover all or a significant portion of their costs through user fee charges to external parties for goods or services are included here.
- *Component units:* The County includes two other entities in its report, the Public Schools and the Economic Development Authority. Although legally separate, these "component units" are important because of the County's financial accountability for them.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law and by bond covenants.

#### County of James City, Virginia Management's Discussion and Analysis June 30, 2019

Other funds are established to control and manage money for particular purposes or to show that the County is properly using certain taxes and grants.

The County has three kinds of funds:

- Governmental funds: Most of the County's basic services are included in governmental funds, which focus on

   how cash and other financial assets can be readily converted to cash flow in and out and (2) the balances
   remaining at year end that are available for spending. Consequently, the governmental funds statements provide
   a detailed short-term view that helps you determine whether there are more or fewer financial resources that
   can be spent in the near future to finance the County's programs. Because this information does not encompass
   the additional long-term focus of the government-wide statements, additional information is provided at the
   bottom of the governmental funds statement or on the subsequent page that explains the relationship (or
   differences) between them.
- Proprietary funds: Services that are intended to recover all or a significant portion of their costs through user fees are generally reported in the proprietary fund. Proprietary funds, like the government-wide statements, provide both long and short-term financing information. The County's enterprise fund (one type of proprietary fund) is the same as its business-type activity, but provides more detail and additional information, such as cash flows.
- *Fiduciary funds:* The County is responsible for assets of various agency funds. It is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These activities are excluded from the County's government-wide financial statements because the County cannot use their assets to finance its operations.

#### Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's General Fund budget and the County's obligation to provide pension and other post-employment benefits to its employees. The combining statements for nonmajor governmental funds are presented immediately following the required supplementary information.

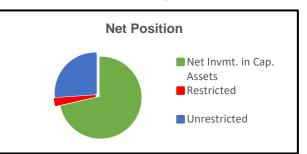
#### **Financial Analysis**

	Government	al a	ctivities		Business-ty	activities Total					
	6/30/2019		6/30/2018		6/30/2019	6/30/2018		6/30/2019			6/30/2018
Current and other assets	\$ 118,493,520	\$	114,003,941	\$	54,010,401	\$	50,414,851	\$	172,503,921	\$	164,418,792
Capital assets, as restated	 359,401,209		349,026,496		154,679,418		152,112,763		514,080,627		501,139,259
Total assets	 477,894,729		463,030,437		208,689,819		202,527,614		686,584,548		665,558,051
Deferred outflows of resources	4,506,177		4,287,374		1,987,923		2,074,076		6,494,100		6,361,450
Total assets and deferred outflows	\$ 482,400,906	\$	467,317,811	\$	210,677,742	\$	204,601,690	\$	693,078,648	\$	671,919,501
Long-term liabilities	\$ 173,138,580	\$	176,438,881	\$	23,673,397	\$	24,417,995	\$	196,811,977	\$	200,856,876
Other liabilities, as restated	 6,160,142		10,001,603		2,052,357		1,428,819		8,212,499		11,430,422
Total liabilities	 179,298,722		186,440,484		25,725,754		25,846,814		205,024,476		212,287,298
Deferred inflows of resources	 4,586,681		5,782,053		485,779		754,495		5,072,460		6,536,548
Net investment in capital assets	 210,357,610		198,539,384		134,359,937		131,175,547	-	344,717,547		329,714,931
Restricted net position	11,388,517		6,176,950		569,708		567,011		11,958,225		6,743,961
Unrestricted net position, as restated	 76,769,376		70,378,940		49,536,564		46,257,823		126,305,940		116,636,763
Total net position	 298,515,503		275,095,274		184,466,209		178,000,381		482,981,712		453,095,655
Total liabilities, deferred inflows and net position	\$ 482,400,906	\$	467,317,811	\$	210,677,742	\$	204,601,690	\$	693,078,648	\$	671,919,501

#### County of James City, Virginia Management's Discussion and Analysis June 30, 2019

The County's net position was \$482,981,712 at the close of the most recent fiscal year. The largest portion of the County's net position at June 30, 2019 (71.4%) reflects its investment in capital assets, less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position (2.5%) is restricted for specific purposes. The unrestricted portion of net position (26.1%) may be used to meet the County's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the County was able to report positive balances in all three categories of net position, both for the primary government as a whole, as well as for its separate governmental and business-type activities.



The County's overall net position increased 6.6% from last year. The reasons for the overall increase are discussed in the following sections for governmental activities and business-type activities.

			Cone	densed Statemer	nt of A	ctivities					
	Governmental activities				_	Business-type	activities	 Total			
		6/30/2019		6/30/2018		6/30/2019	6/30/2018	 6/30/2019	6/30/2018		
Program revenues:											
Charges for services	\$	18,522,375	\$	18,055,087	\$	19,248,136 \$	19,523,972	\$ 37,770,511	37,579,059		
Operating grants and											
contributions		33,465,872		32,980,663		-	-	33,465,872	32,980,663		
Capital grants and											
contributions		1,125,513		828,415		5,137,825	796,235	6,263,338	1,624,650		
General revenues:											
Property taxes		134,846,403		131,493,564		-	-	134,846,403	131,493,564		
Other taxes		29,324,049		24,442,882		-	-	29,324,049	24,442,882		
Interest and investment earnings		795,865		382,080		1,918,849	43,940	2,714,714	426,020		
Miscellaneous		2,779,596		3,065,493	_	480,685	692,932	 3,260,281	3,758,425		
Total revenues		220,859,673		211,248,184		26,785,495	21,057,079	 247,645,168	232,305,263		
Expenses:											
General government admin.		11,011,081		8,768,221		-	-	11,011,081	8,768,22		
Judicial admin.		6,153,636		6,053,891		-	-	6,153,636	6,053,897		
Public safety		34,180,592		32,036,916		-	-	34,180,592	32,036,916		
Public works		9,128,572		7,258,365		-	-	9,128,572	7,258,365		
Health and welfare		8,482,617		7,883,242		-	-	8,482,617	7,883,242		
Education		100,445,268		94,073,287		-	-	100,445,268	94,073,287		
Parks, rec. and cultural		12,909,059		12,346,131		-	-	12,909,059	12,346,13		
Community development		9,481,249		10,627,626		-	-	9,481,249	10,627,620		
Interest on long-term debt		5,647,370		4,905,534		-	-	5,647,370	4,905,534		
Service Authority		-		-		20,319,667	20,154,058	 20,319,667	20,154,056		
Total expenses		197,439,444		183,953,213		20,319,667	20,154,058	 217,759,111	204,107,27		
Change in net position		23,420,229		27,294,971		6,465,828	903,021	 29,886,057	28,197,992		
Net position, beginning of year (as restated)		275,095,274		247,800,303		178,000,381	177,097,360	 453,095,655	424,897,663		
Net position, end of year	\$	298,515,503	\$	275,095,274	\$	184,466,209 \$	178,000,381	\$ 482,981,712	453,095,65		

#### **Governmental Activities**

As of June 30, 2019, net position for governmental activities was \$298,515,503 which represents an increase of \$23,420,229 from last year.

Management's Discussion and Analysis June 30, 2019

While the overall local economy slowly improved, the County experienced growth in real estate and personal property taxes. Further, on the expenditure side, the County had significant personnel savings, primarily due to turnover.

For the fiscal year ended June 30, 2019, revenues from governmental activities totaled \$220,859,673. Of this amount, \$56,689,221, or 25.7%, is received from sources other than local tax revenue.

Real estate tax revenues, the County's largest single revenue source, totaled \$100,799,717. The County's assessed real property tax base for fiscal year 2019 was \$12,089,303,067, which was an increase of 2.5% from fiscal year 2018.

In fiscal year 2019, the County reported current year collections of \$24,966,205 in personal property taxes, and received reimbursement from the Commonwealth of Virginia of \$9,770,137. Under the provisions of the Personal Property Tax Relief Act (PPTRA), the state's share of local personal property tax was approximately 39.1% of most taxpayer's payments.

For the fiscal year ended June 30, 2019, expenses for governmental activities totaled \$197,439,444, including \$100,445,268 for Education expenses for the public school system. Total expenses had a net increase of 7.3% over fiscal year 2018, primarily due to the following: health insurance expense increasing in fiscal year 2019 and education expenses increasing as a result of higher contributions necessary to make the new middle school operational.

#### **Business-Type Activities**

The business-type activity's ending net position was \$184,466,209, an increase of \$6,465,828 for fiscal year 2019. This was primarily a result of capital asset contributions received. Overall, the expenses increased from last year by 0.8%. The primary source of revenue consists of charges for water and sewer services, which totaled \$16,299,006 and increased by 2.2% from last year. This was primarily a result of the water and sewer rate increase.

#### Financial Analysis of the County's Governmental and Proprietary Funds

#### Governmental Funds

**General Fund**: The County's General Fund is the chief operating fund of the County. At the end of fiscal year 2019, the General Fund had an overall increase in fund balance of \$1,110,611. This was primarily due to higher real estate and personal property tax revenue as a result of growth in the community. The portion of the unassigned fund balance for fiscal liquidity totaled \$31,693,639, which was 12.6% of the total general governmental expenditures (from Table 11 in the Statistical section), including the County's share of the Public Schools' operating expenditures. The County's goal is to maintain a fund balance for fiscal liquidity between 10% and 12% of total general governmental expenditures.

**Capital Projects Fund**: The Capital Projects Fund is used by the County to account for the financing sources used to acquire and construct major capital projects for the general government. At the end of fiscal year 2019, the Capital Projects Fund's fund balance increased by \$6,631,648, primarily due to the issuance of bonds to use for capital outlay expenditures. A major source of funding for the capital projects is transfers from the General Fund, which was \$14,639,349 for fiscal year 2019. During the year, capital project expenditures of \$26,793,328 included a land purchase, the replacement of fire apparatus, and stormwater projects. Significant school expenditures included the costs of a middle school, a roof replacement at Lafayette High School, and HVAC replacements at Jamestown High School and Laurel Lane Elementary School.

**Debt Service Fund**: The Debt Service Fund is used by the County to account for the accumulation of resources for the repayment of long-term debt of the governmental funds. The primary source of funding is transfers from the General Fund. During fiscal year 2019, the County had a refunding bond issuance and a bond issuance to provide funding for new capital projects.

Management's Discussion and Analysis June 30, 2019

**Non-major Governmental Funds**: The County maintains six non-major governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for all funds, which can be found on pages 100-103. The non-major governmental funds had an increase in fund balance of \$271,223 in fiscal year 2019.

#### **Proprietary Fund**

The County operates one proprietary fund, James City Service Authority (JCSA or the Authority), which provides water and sewer service to County residents. The proprietary funds had an increase of \$6,465,828 in net position during the fiscal year primarily as a result of capital asset contributions.

#### **General Fund Budgetary Highlights**

General Fund revenues were 0.82% or \$1,686,261 higher than the final budget and 5.11% or \$10,102,374 from fiscal year 2018.

The largest increase in revenues from fiscal year 2018 to 2019 occurred in local sales and use taxes as the Historic Triangle 1% additional sales tax went into effect in fiscal year 2019. The local sales and use tax collections increased by \$4,860,245 from fiscal year 2018. The County's largest revenue source, real estate tax revenues, increased by \$2,444,595. Personal property taxes, another large source of local tax funding, had combined collections from the state and local taxpayers of \$34,736,342. State revenues, excluding the personal property tax reimbursement, were \$64,255 less than budgeted and increased by \$844,738 from 2018. The significant factor in the increase was State sales tax for education.

General Fund budgeted expenditures were 3.6% below the final budget, or \$6,088,035, which was primarily due to reduced departmental spending. Of this amount, \$1,611,301 is for encumbrances and is included in Assigned Fund Balance.

As a result of revenues above budget and underspending, the fund balance increased to \$46,889,297. This was an increase of \$1,110,611 or 2.4% from 2018.

#### **Capital Assets**

At the end of fiscal year 2019, the County's investment in capital assets for its governmental and business-type activities totaled \$514,080,627 (net of accumulated depreciation). This total includes land and land improvements, construction in progress, intangibles, buildings and improvements, water and sewer systems, infrastructure, equipment, and vehicles. The County does not own its roads, and therefore they are not included in capital assets. In addition, the Public Schools own all school buildings and the related debt is County debt. The value associated with the purchase and/or construction of the Public Schools' buildings is reported as capital assets in the governmental activities of the County to properly match with the associated debt, as allowed by Virginia state law. In fiscal year 2019, the net value of school buildings and related construction reflected in the governmental activities of the County to governmental current year's depreciation expense of \$7,959,267 is reflected in Education expense in the County's governmental activities in the statement of net position.

Summary of Capital Assets, Net								
		6/30/2019						6/30/2018
	G	overnmental	Business-type					
	activities		activity		Total		Total	
Non-depreciable, as restated	\$	55,307,630	\$	6,180,709	\$	61,488,339	\$	74,506,042
Depreciable		304,093,579		148,498,709		452,592,288		426,633,217
Total	\$	359,401,209	\$	154,679,418	\$	514,080,627	\$	501,139,259

Additional information about the County's capital assets can be found in Note 6 to the financial statements.

#### County of James City, Virginia Management's Discussion and Analysis June 30, 2019

# Long-Term Debt

Below is a summary of the County's long-term debt as of June 30, 2019 and 2018, respectively.

Summary of Long-Term Debt								
		6/30/2018						
	Governmental activities	Business-type activity	Total	Total				
General obligation bonds, net unamortized premium	\$ 33,966,163	\$ -	\$ 33,966,163	\$ 38,348,323				
Revenue bonds, net unamortized premium	112,183,815	21,906,388	134,090,203	131,670,279				
Capital leases Pension	2,146,958 12,492,414	- 523,170	2,146,958 13,015,584	3,183,141 14,526,020				
OPEB	8,412,877	827,342	9,240,219	8,864,892				
Compensated absences Landfill	3,757,356 178,997	416,497	4,173,853 178,997	4,089,248 174,973				
Total	\$ 173,138,580	\$ 23,673,397	\$ 196,811,977	\$ 200,856,876				

Additional information about the County's long-term debt can be found in Note 9 to the financial statements.

#### Economic Factors and Next Year's Budget and Tax Rates

The County has a two-year budget cycle. The first year of a two-year cycle is adopted and appropriated and the second year is adopted for planning purposes. Fiscal year 2019 was the first year of the current two-year cycle. The fiscal year 2019 approved budget for the General Fund was \$205,850,000 (Note: for financial reporting purposes, the General Fund budget also includes \$310,000 for landfill user fees, for a total of \$206,160,000).

Fiscal year 2020 is the second year of the current two-year cycle. The fiscal year 2020 approved budget for the General Fund is \$211,825,000. This budget was adopted on May 14, 2019, and reflects a \$5,975,000, or a 2.9%, increase over the fiscal year 2019 budget. The increase is primarily due to anticipated growth in the County as well as the implementation of a recycling fee beginning in the second quarter of fiscal year 2020.

Expenditures include increases for a compensation study as well as a cost-of-living increase. The County's general fund contribution to the Williamsburg-James City County School Board will be \$110,546,036, which is a 2.2% or \$2,377,654 increase from fiscal year 2019.

#### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional information should be directed to the Department of Financial and Management Services, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784.

\* \* \* \* \*

#### County of James City, Virginia Statement of Net Position June 30, 2019

	Primary government				Discretely presented component units			
	Governmental activities	Business-type activities	Total	Public schools	Economic Development Authority			
Assets Cash and cash equivalents (note 2)	\$ 52,236,256	\$ 538,690	\$ 52,774,946	\$ 15,499,159	\$ 341,040			
Investments (note 2)	<sup>3</sup> 52,230,230 14,483,626	48,980,948	63,464,574	\$ 15,499,159 -	φ 341,040 -			
Restricted cash, cash equivalents and								
investments (note 2)	7,222,063	569,708	7,791,771	-	-			
Receivables, net of allowance for uncollectibles: Taxes, including penalties	27,715,384	-	27,715,384	-	-			
Accounts	-	3,703,838	3,703,838	123,876	8,146			
Interest	91,287	296,438	387,725	-	-			
Loans Notes	613,170	- 1,090	613,170 1,090	-	- 25,000			
Miscellaneous (note 3)	- 5,185,156	1,090 -	5,185,156	-	3,203			
Internal balances (note 7)	996,066	(996,066)	-	-	-			
Due from primary government, net (note 7)	-	-	-	-	48,116			
Due from component units, net (note 7) Due from other governments, net (note 5)	76,537	-	76,537 9,453,945	-	-			
Inventory	9,453,945 252,792	- 915,755	1,168,547	4,043,088 57,050	-			
Other assets	215,354	-	215,354	-	-			
Net pension asset (note 11)	-	-	-	1,819,117	-			
Net OPEB health insurance credit asset (note 12)	-	-	-	22,499	-			
Capital assets, net (note 6): Non-depreciable	55,307,630	6,180,709	61,488,339	9,803,483	1,238,661			
Depreciable	304,093,579	148,498,709	452,592,288	49,191,104	668,155			
Net capital assets	359,401,209	154,679,418	514,080,627	58,994,587	1,906,816			
Total assets	477,942,845	208,689,819	686,632,664	80,559,376	2,332,321			
Deferred Outflows of Resources Deferred charge on refundings, net	-	1,586,907	1,586,907	-	-			
Deferred pensions (note 11)	3,841,387	338,772	4,180,159	13,126,217	-			
Deferred OPEB retiree healthcare (note 12)	165,829	15,777	181,606	21,063	-			
Deferred OPEB group life insurance (note 12)	413,323	38,000	451,323	698,768	-			
Deferred OPEB health insurance credit (note 12) Deferred OPEB Virginia local disability program (note 12)	85,638	8,467	94,105	874,024 81,170	-			
Total deferred outflows of resources	4,506,177	1,987,923	6,494,100	14,801,242				
Total assets and deferred	.,,							
outflow of resources	\$ 482,449,022	\$210,677,742	\$ 693,126,764	\$ 95,360,618	\$ 2,332,321			
Liabilities	<b>•</b> • <b>- - - - - - - - - -</b>	<u> </u>	<b>•</b> • • • • • • • • •	<u> </u>	<b>A</b> 50.050			
Accounts payable Accrued liabilities	\$ 3,792,484 579,934	\$ 1,071,918 333,106	\$ 4,864,402 913,040	\$ 2,363,933 15,503,904	\$ 50,959			
Liabilities payable from restricted assets	1,671,696	-	1,671,696	-	_			
Due to component units, net (note 7)	48,116	-	48,116	76,537	-			
Advances for construction (note 16)	-	32,902	32,902	-	-			
Amounts held for others Unearned revenue (note 8)	- 116,028	614,431	614,431 116,028	- 116,909	-			
Long-term liabilities (notes 9, 10, 11 and 12):	110,020	-	110,020	110,909	-			
Due within one year	18,585,178	1,031,280	19,616,458	483,767	-			
Due in more than one year	154,553,402	22,642,117	177,195,519	122,346,997	-			
Total liabilities Deferred Inflows of Resources	179,346,838	25,725,754	205,072,592	140,892,047	50,959			
Deferred charge on refundings, net	746,663	-	746,663	-	-			
Deferred pensions (note 11)	3,266,526	418,971	3,685,497	14,033,805	-			
Deferred OPEB retiree healthcare (note 12)	249,209	21,899	271,108	418,897	-			
Deferred OPEB group life insurance (note 12) Deferred OPEB health insurance credit (note 12)	299,000	33,000	332,000	686,000 402,310	-			
Deferred OPEB Virginia local disability program (note 12)	25,283	11,909	37,192	402,310 3,000	-			
Total deferred inflows of resources	4,586,681	485,779	5,072,460	15,544,012				
Net Position								
Net position:	240 257 640	404 050 007	244 747 547	50 004 507	1 000 010			
Net investment in capital assets Restricted net position:	210,357,610	134,359,937	344,717,547	58,994,587	1,906,816			
Debt service	4,536,503	569,708	5,106,211	-	-			
Net pension and OPEB asset	-	-	-	1,841,616	-			
Other	1,043,098	-	1,043,098	868,832	-			
Unrestricted Total net position	82,578,292 298,515,503	<u>49,536,564</u> 184,466,209	<u>132,114,856</u> 482,981,712	(122,780,476) (61,075,441)	<u> </u>			
Total liabilities, deferred inflows of resources and net position	\$ 482,449,022	\$ 210,677,742	\$ 693,126,764	\$ 95,360,618	\$ 2,332,321			
	φ 102,110,022	<i><i><i>ϕ Ξ</i> · · · · · · <i>ζ</i></i></i>	÷ 000,120,104	+ 00,000,010	÷ 2,502,021			

#### County of James City, Virginia Statement of Activities Year ended June 30, 2019

						Net (expenses)	revenues and chang	ges in net assets	
								Discretely	presented
			Program revenues	S				compon	ent units
			Operating	Capital	F	rimary governme	nt		Economic
		Charges for	grants and	grants and	Governmental	Business-type		Public	Development
Functions/programs	Expenses	services	contributions	contributions	activities	activities	Total	schools	Authority
Primary government:									
Governmental activities:									
General government administration	\$ 11,011,081	\$ 8,423,063	\$ 11,983,323	\$-	\$ 9,395,305	\$-	\$ 9,395,305	\$-	\$-
Judicial administration	6,153,636	2,404,298	1,188,143	85,171	(2,476,024)	-	(2,476,024)	-	-
Public safety	34,180,592	2,875,855	2,277,152	105,274	(28,922,311)	-	(28,922,311)	-	-
Public works	9,128,572	717,890	13,889	-	(8,396,793)	-	(8,396,793)	-	-
Health and human services	8,482,617	-	4,307,666	-	(4,174,951)	-	(4,174,951)	-	-
Education (including School system)	100,445,268	-	11,999,269	-	(88,445,999)	-	(88,445,999)	-	-
Parks, recreation and cultural	12,909,059	3,734,663	10,500	-	(9,163,896)	-	(9,163,896)	-	-
Community development	9,481,249	366,606	1,685,930	935,068	(6,493,645)	-	(6,493,645)	-	-
Interest on long-term debt	5,647,370	-	-	-	(5,647,370)	-	(5,647,370)		-
Total governmental activities	197,439,444	18,522,375	33,465,872	1,125,513	(144,325,684)	-	(144,325,684)	-	-
Business-type activities:									
Service Authority	20,319,667	19,248,136		5,137,825		4,066,294	4,066,294		-
Total primary government	\$ 217,759,111	\$ 37,770,511	\$ 33,465,872	\$ 6,263,338	\$ (144,325,684)	\$ 4,066,294	\$ (140,259,390)	\$-	\$-
Component units:									
Economic Development Authority	\$ 212,645	\$ 76,225	\$ 79,427	\$-	\$-	\$-	\$-	\$-	\$ (56,993)
Public Schools	142,915,783	2,248,258	20,408,639	-				(120,258,886)	-
Total component units	\$ 143,128,428	\$ 2,324,483	\$ 20,488,066	\$-	\$-	\$-	\$-	\$ (120,258,886)	\$ (56,993)
				General revenues:					

Property taxes, levied for general purposes       \$ 134,846,403       \$ -       \$ 134,846,403       \$ - <t< th=""><th>General revenues:</th><th></th><th></th><th></th><th></th><th></th></t<>	General revenues:					
Franchise license tax       783,685       -       783,685       -       -         Taxes on recordation and wills       1,141,226       -       1,141,226       -       -         Hotel and motel room taxes       3,715,256       -       3,715,256       -       -         Restaurant food taxes       7,509,825       -       7,509,825       -       -         Deeds of conveyance       368,961       -       368,961       -       -	Property taxes, levied for general purposes	\$ 134,846,403	\$-	\$ 134,846,403	\$-	\$ -
Taxes on recordation and wills       1,141,226       -       1,141,226       -       -       -         Hotel and motel room taxes       3,715,256       -       3,715,256       -	Local sales and use taxes	15,757,412	-	15,757,412	-	-
Hotel and motel room taxes         3,715,256         -         3,715,256         -         -         -           Restaurant food taxes         7,509,825         -         7,509,825         -	Franchise license tax	783,685	-	783,685	-	-
Restaurant food taxes         7,509,825         -         7,509,825         -         -         -           Deeds of conveyance         368,961         -         368,961         -         -         -	Taxes on recordation and wills	1,141,226	-	1,141,226	-	-
Deeds of conveyance 368,961 - 368,961 -	Hotel and motel room taxes	3,715,256	-	3,715,256	-	-
	Restaurant food taxes	7,509,825	-	7,509,825	-	-
Penalties and interest 47 684 - 47 684	Deeds of conveyance	368,961	-	368,961	-	-
	Penalties and interest	47,684	-	47,684	-	-
Grants and contributions not restricted to specific programs 125,940,236 -	Grants and contributions not restricted to specific programs	-	-	-	125,940,236	-
Interest and investment earnings 795,865 1,904,327 2,700,192 1,284 4,136	Interest and investment earnings	795,865	1,904,327	2,700,192	1,284	4,136
Miscellaneous <u>2,779,596</u> <u>495,207</u> <u>3,274,803</u> <u>131,595</u> <u>20,516</u>	Miscellaneous	2,779,596	495,207	3,274,803	131,595	 20,516
Total general revenues and transfers <u>167,745,913</u> <u>2,399,534</u> <u>170,145,447</u> <u>126,073,115</u> <u>24,652</u>	Total general revenues and transfers	167,745,913	2,399,534	170,145,447	126,073,115	 24,652
Change in net position 23,420,229 6,465,828 29,886,057 5,814,229 (32,341)	Change in net position	23,420,229	6,465,828	29,886,057	5,814,229	(32,341)
Net position, beginning, as restated (Note 18) <u>275,095,274</u> <u>178,000,381</u> <u>453,095,655</u> (66,889,670) <u>2,313,703</u>	Net position, beginning, as restated (Note 18)	275,095,274	178,000,381	453,095,655	(66,889,670)	 2,313,703
Net position, ending <u>\$ 298,515,503</u> <u>\$ 184,466,209</u> <u>\$ 482,981,712</u> <u>\$ (61,075,441)</u> <u>\$ 2,281,362</u>	Net position, ending	\$ 298,515,503	\$ 184,466,209	\$ 482,981,712	\$ (61,075,441)	\$ 2,281,362

#### County of James City, Virginia Balance Sheet Governmental Funds June 30, 2019

	Major Funds			Nonmajor	Total	
		Capital	Debt	governmental	governmental	
	General	projects	service	funds	funds	
Assets	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • •	•	• • • • • • • • • •	•	
Cash and cash equivalents	\$ 14,285,855	\$ 28,897,430	\$-	\$ 9,052,971	\$ 52,236,256	
Investments	14,483,626	-	-	-	14,483,626	
Restricted cash and cash equivalents and						
investments (note 2)	1,337,107	4,841,858	-	1,043,098	7,222,063	
Receivables, net of allowance:						
Taxes	27,621,689	593	-	93,102	27,715,384	
Interest	-	91,287	-	-	91,287	
Loans, net	-	-	-	613,170	613,170	
Miscellaneous (note 3)	5,185,029	-	-	127	5,185,156	
Due from other funds (note 4)	-	2,298,968	-	11,599	2,310,567	
Due from blended component unit (note 7)	996,066	-	-	-	996,066	
Due from component unit (note 7)	2,298,968	-	-	-	2,298,968	
Due from other governments, net (note 5)	7,473,558	935,068	-	1,045,319	9,453,945	
Inventory	252,792	-	-	-	252,792	
Total assets	\$ 73,934,690	\$ 37,065,204	\$-	\$ 11,859,386	\$ 122,859,280	
Liabilities						
Liabilities:	<b>•</b> • • • • • • • • • • • • • • • • • •	<b>• • • • • • • • • •</b>	•	<b>A</b> 000 0 <b>7</b> 0	<b>A A TA A A</b>	
Accounts payable	\$ 2,930,254	\$ 593,854	\$-	\$ 268,376	\$ 3,792,484	
Accrued liabilities	200,866	-	-	18,567	219,433	
Payables from restricted assets	1,326,882	305,356	-	39,458	1,671,696	
Due to other funds (note 4)	2,310,567	-	-	-	2,310,567	
Due to component units (note 7)	94,617	1,896,375	-	279,555	2,270,547	
Unearned revenue (note 8)	113,628	-	-	2,400	116,028	
Total liabilities	6,976,814	2,795,585	-	608,356	10,380,755	
Deferred Inflows of Resources						
Unavailable revenue (note 8)	20,068,579	593	-	456,548	20,525,720	
Fund Balances						
Fund balances:						
Nonspendable:						
Inventory	252,792		_	_	252,792	
Restricted	252,152				202,192	
Debt service - bond proceeds held in escrow	_	4,536,503	_	_	4,536,503	
Other governmental funds	-	4,000,000	-	1,033,416	1,033,416	
	-	-	-	1,035,410	1,033,410	
Assigned:	7 005 040				7 005 040	
General	7,825,910	-	-	-	7,825,910	
Capital projects/reserve	7,116,956	29,732,523	-	-	36,849,479	
Other governmental funds	-	-	-	9,761,066	9,761,066	
Unassigned	31,693,639	-	-	-	31,693,639	
Total fund balances	46,889,297	34,269,026	-	10,794,482	91,952,805	
Total liabilities, deferred inflows of	¢ 72 024 600	¢ 27.065.204	¢	¢ 11 050 200	¢ 100 050 000	
resources, and fund balances	\$ 73,934,690	\$ 37,065,204	\$-	\$ 11,859,386	\$ 122,859,280	

#### County of James City, Virginia Balance Sheet Governmental Funds June 30, 2019

Reconciliation of the balance sheet for governmental funds to the government-wide		
statement of net position:		
Ending fund balance, governmental funds		\$ 91,952,805
Amounts reported for governmental activities in the balance sheet are different because: Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		359,401,209
Land held for resale and future development used in governmental activities are not financial resources and therefore are not reported in the funds.		215,354
Some receivables are not available to pay for current-period expenditures and therefore are unavailable revenue in the funds.		20,525,720
Deferred outflows of resources represent a consumption of net position applying to future periods and therefore, are not reported in the governmental funds. Deferred pension Deferred OPEB retiree healthcare Deferred OPEB group life insurance Deferred OPEB health insurance credit	\$ 3,841,387 165,829 413,323 85,638	4,506,177
Unmatured interest payable reported in governmental activities will not be paid with current financial resources and therefore is not reported in the funds.		(360,501)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. General obligation bonds Lease revenue bonds Unamortized bond premiums, net Capital leases Net pension liability Net OPEB liability Compensated absences Landfill postclosure care cost	(31,415,000) (101,511,000) (13,223,978) (2,146,958) (12,492,414) (8,412,877) (3,757,356) (178,997)	(173,138,580)
Deferred inflows of resources represent an acquisition of net position that is applicable to a future reporting period and therefore, is not reported in the governmental funds. Deferred charge on refundings Deferred pension Deferred OPEB retiree healthcare Deferred OPEB GLI Deferred OPEB HIC	(746,663) (3,266,526) (249,209) (299,000) (25,283)	(4,586,681)
Net position, governmental activities		\$ 298,515,503

#### Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year ended June 30, 2019

	Conorol	Major Funds Capital	Debt	Nonmajor governmental	Total governmental
Revenues:	General	projects	service	funds	funds
General property taxes	\$ 134,744,837	\$-	\$-	\$-	\$ 134,744,837
Other local taxes	28,531,163	-	-	792,886	29,324,049
Permits, privilege fees and regulatory licenses	9,496,531	-	-	-	9,496,531
Fines and forfeitures	292,518	-	-	-	292,518
Use of money and property	166,340	515,233	114,292	-	795,865
Charges for services	6,586,341	-	-	-	6,586,341
Miscellaneous	281,529	1,985,575	103,032	409.460	2,779,596
Intergovernmental:	- ,	,,	,	,	, ,,,,,,,,
Local	-	-	-	377,864	377,864
Commonwealth	27,738,745	935,068	-	3,241,601	31,915,414
Federal	8,257	-	-	4,432,252	4,440,509
Total revenues	\$ 207,846,261	\$ 3,435,876	\$ 217,324	\$ 9,254,063	\$ 220,753,524
Expenditures:	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Current:					
General government administration	\$ 11,583,103	\$-	\$-	\$ 68,323	\$ 11,651,426
Judicial administration	4,497,831	-	-	1,410,919	5,908,750
Public safety	30,190,950	-	-	936,383	31,127,333
Public works	8,212,497	-	-	23,189	8,235,686
Health and human services	2,291,017	-	-	5,968,061	8,259,078
Education	91,070,061	-	-	-	91,070,061
Parks, recreation and cultural	10,885,614	-	-	11,224	10,896,838
Community development	5,548,535	-	44,057	4,858,937	10,451,529
Nondepartmental	1,015,671	-	-	-	1,015,671
Debt service:					
Principal	-	-	14,343,182	-	14,343,182
Interest and other fiscal charges	-	-	5,848,486	-	5,848,486
Bond issuance costs	-	-	380,771	-	380,771
Capital outlay - County activities	-	11,370,195	-	-	11,370,195
Capital outlay - School activities	-	15,423,133	-	-	15,423,133
Total expenditures	165,295,279	26,793,328	20,616,496	13,277,036	225,982,139
Excess (deficiency) of revenues					
over (under) expenditures	42,550,982	(23,357,452)	(20,399,172)	(4,022,973)	(5,228,615)
Other financing sources (uses):					
Transfers in (note 4)	62,842	17,041,167	22,502,576	6,758,856	46,365,441
Transfers out (note 4)	(41,503,213)	(2,397,568)	-	(2,464,660)	(46,365,441)
Issuance of bonds	-	14,195,000	-	-	14,195,000
Premium on bond issuance	-	1,150,501	-	-	1,150,501
Refunding bonds issued	-	-	6,820,000	-	6,820,000
Premium on refunding bonds	-	-	856,508	-	856,508
Payment to refunded bond escrow agent	-	-	(9,779,912)	-	(9,779,912)
Total other financing sources (uses)	(41,440,371)	29,989,100	20,399,172	4,294,196	13,242,097
Net change in fund balances	1,110,611	6,631,648	-	271,223	8,013,482
Fund balances, beginning of year	45,778,686	27,637,378		10,523,259	83,939,323
Fund balances, end of year	\$ 46,889,297	\$ 34,269,026	\$-	\$ 10,794,482	\$ 91,952,805

		Exhibit 4
County of James City, Virginia		
Statement of Revenues, Expenditures and Changes in Fu	Ind Balances	
Governmental Funds		
Year ended June 30, 2019		
Reconciliation of the statement of revenues, expenditures and changes in fund		
balances of governmental funds to the statement of activities:		• • • • • • • • •
Net change in fund balances, governmental funds		\$ 8,013,482
Amounts reported for governmental activities in the statement of activities are		
different because:		
Governmental funds report capital outlays as expenditures; however, in the		
statement of activities, the cost of those assets is allocated over their		
estimated useful lives and reported as depreciation expense. This amount		
represents the difference between depreciation expense and capital outlay		
expenditures. The details of this difference are as follows:	•	
Depreciation expense	\$ (16,014,166)	
Capital outlay expenditures	26,651,975	40.074.740
Loss on disposal of capital assets	(263,096)	10,374,713
Loss on land held for resale and future development is not reported in the		
governmental funds however, is reflected in the statement of activities. Other		
assets decreased by this amount this year.		(28,050)
		(20,000)
Because some revenues will not be collected for several months after the		
County's fiscal year end, they are not considered "available" revenues and are		
deferred in the governmental funds. Unavailable revenue increased by this		
amount this year.		106,148
The issuance of long-term debt provides current financial resources to		
governmental funds, while the repayment of the principal of long-term debt		
consumes the current financial resources of governmental funds. Neither		
transaction, however, has any effect on net position. Also, governmental funds		
report the effect of premiums and refunding gains/losses, and similar items		
when debt is first issued, whereas these amounts are deferred and amortized		
in the statement of activities. This amount is the net effect of these differences		
in the treatment of long-term debt and related accounts. The details of this		
difference are as follows:		
Issuance of bonds	(14,195,000)	
Premium on bond issuance	(1,150,501)	
Refunding bonds issued	(6,820,000)	
Premium on refunding bonds	(856,508)	
Payment to refunded bond escrow agent - principal repayments	9,555,000	
Principal payments	14,343,182	
Amortization on premium	1,428,339 (846,709)	
Deferred charge on refundings Amortization on deferred charge on refundings	(14,290)	1,443,513
	(14,230)	1,440,010
Some expenses reported in the statement of activities do not require the use		
of current financial resources and therefore are not reported as expenditures		
in governmental funds. The details of this difference is as follows:	(70 102)	
Compensated absences Landfill	(70,103)	
Interest payable	(4,024) 239,460	
Net pension liability and related deferred inflows and outflows	3,235,833	
Net OPEB liability and related deferred inflows and outflows	109,257	3,510,423
Change in net position, governmental activities		\$ 23,420,229
		÷ _0, 120,220

#### Exhibit 5

James City

#### County of James City, Virginia Statement of Net Position

Proprietary Fund

June 30, 2019

		Service
		Authority
Assets		-
Current assets:	•	
Cash and cash equivalents (note 2)	\$	538,690
Investments (note 2)		48,980,948
Restricted investments (note 2)		569,708
Accounts receivable, customers		3,637,029
Accounts receivable, other		66,809
Notes receivable		1,090
Interest receivable		296,438
Inventories		915,755
Total current assets		55,006,467
Capital assets, net (note 6):		6 100 700
Non-depreciable		6,180,709
Depreciable		148,498,709
Net capital assets Total assets		154,679,418
I Oldi assels		209,685,885
Deferred Outflows of Resources		
Deferred charge on refunding, net		1,586,907
Deferred pensions (note 11)		338,772
Deferred OPEB group life insurance (note 12)		38,000
Deferred OPEB health insurance credit (note 12)		8,467
Deferred OPEB retiree healthcare (note 12)		15,777
Total deferred outflows of resources		1,987,923
Total assets and deferred outflows of resources	\$	211,673,808
Liabilities		
Current liabilities:		
Accounts payable	\$	1,071,918
Accrued salaries		12,250
Compensated absences, current portion (note 9)		312,373
Due to other funds (note 7)		996,066
Deposits		614,431
Interest payable		320,856
Bonds payable, current portion (note 9)		718,907
Total current liabilities		4,046,801
Noncurrent liabilities:		
Advances for construction (note 16)		32,902
Other post-employment benefits (OPEB) (note 12)		827,342
Compensated absences, net of current portion (note 9)		104,124
Bonds payable, net of current portion (note 9)		21,187,481
Net pension liability (note 11)		523,170
Total noncurrent liabilities		22,675,019
Total liabilities		26,721,820
Deferred Inflows of Resources		
Deferred pensions (note 11)		418,971
Deferred OPEB retiree healthcare (note 12)		21,899
Deferred OPEB group life insurance (note 12)		33,000
Deferred OPEB health insurance credit (note 12) Total deferred inflows of resources		11,909
		485,779
Net Position Net position:		
Net investment in capital assets		134,359,937
Restricted for debt service		569,708
Unrestricted		49,536,564
Total net position		184,466,209
Total liabilities, deferred inflows of resources and net position	\$	211,673,808

# Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Fund Year ended June 30, 2019

	James City Service Authority
Operating revenues: Water and sewer services Water supply proffers Rental income Other Total operating revenues	\$ 16,299,006 213,825 124,964 141,896 16,779,691
Operating expenses: Salaries Fringe benefits Operating supplies Maintenance Utilities Contractual fees Other Total operating expenses Operating income before depreciation and amortization Depreciation and amortization	4,721,993 1,436,239 1,200,220 2,193,410 974,168 872,374 270,685 11,669,089 5,110,602 7,922,613
Operating loss Nonoperating revenues (expenses): Facility charges Investment income Gain on disposal of capital assets Interest expense Total nonoperating revenues, net	(2,812,011) 2,949,130 1,904,327 14,522 (727,965) 4,140,014
Income before capital contributions Capital contributions Change in net position Net position, beginning of year (as restated) (Note 18) Net position, end of year	1,328,003 5,137,825 6,465,828 178,000,381 \$ 184,466,209

# Statement of Cash Flows Proprietary Fund Year ended June 30, 2019

		James City Service Authority
Cash flows from operating activities:		
Cash receipts from customers	\$	15,771,723
Other cash receipts		450,174
Cash payments to suppliers of goods and services		(4,466,743)
Cash payments for personnel services		(6,463,242)
Facility charges		2,949,130
Net cash provided by operating activities		8,241,042
Cash flows from capital and related financing activities:		0,211,012
Repayments of debt		(630,000)
Interest paid		(727,250)
Acquisition and construction of capital assets		(5,352,696)
Proceeds from sale of capital assets		, ,
•		15,775
Net cash used in capital and related financing activities		(6,694,171)
Cash flows from investing activities:		(07.050.040)
Purchases of investments		(37,058,812)
Proceeds from sales of investments		33,473,030
Interest received		1,765,669
Net cash used in investing activities		(1,820,113)
Increase in cash and cash equivalents		(273,242)
Cash and cash equivalents, beginning of year		811,932
Cash and cash equivalents, end of year	\$	538,690
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss Adjustments to reconcile operating loss to net cash provided by	\$	(2,812,011)
operating activities:		
Depreciation and amortization		7,922,613
Facility charges		2,949,130
Changes in operating assets and liabilities:		2,010,100
Accounts receivable, customers		(447,252)
Accounts receivable, others		(30,511)
Inventories		(42,903)
Accounts payable		710,703
Accounts payable Accrued salaries		
		4,416
Compensated absences		14,502
Due to other funds		376,314
Deposits		(80,031)
Net OPEB liability and related deferred inflows/outflows of resources		(10,647)
Net pension liability and related deferred inflows/outflows of resources		(313,281)
Net cash provided by operating activities	\$	8,241,042
Supplemental schedule – noncash capital and investing activities:		
Capital asset contributions	\$	5,137,825
	Ψ	
Unrealized loss from change in fair value of investments	\$	1,149,452

# Exhibit 8

# County of James City, Virginia

# Statement of Fiduciary Net Position Fiduciary Funds June 30, 2019

		Agency funds
Assets	•	- 4-0 -00
Cash and investments (note 2) Restricted cash and investments (note 2)	\$	7,478,726
Money market funds		-
Bond mutual funds		4,695,253
Debt and equities		-
U.S. stock funds		-
International stock funds		-
Accounts receivable and due from other governmental units		4,818,470
Total assets	\$	16,992,449
Liabilities		
Liabilities:		
Accounts payable and accrued liabilities	\$	7,120,342
Amounts held for others		9,872,107
Total liabilities	\$	16,992,449

#### 1) Summary of Significant Accounting Policies

The County of James City (the County or the primary government) operates under the County Administrator form of government (as defined under Virginia Law). The elected five-member Board of Supervisors appoints a County Administrator to serve as the Chief Executive Officer of the County.

The accompanying financial statements of the County of James City, Virginia conform to U.S. generally accepted accounting principles (GAAP) applicable to government units promulgated by the Governmental Accounting Standards Board (GASB). The County's significant accounting and reporting policies are described below.

#### The Financial Reporting Entity

As defined by U.S. GAAP established by GASB, the financial reporting entity consists of the primary government and its component units, which are legally separate organizations for which the Board of Supervisors of the County is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the primary government.

These financial statements present the County and its component units. The component units discussed below are included in the County's reporting entity because of the significance of the operational or financial relationships with the County.

#### **Blended Component Unit**

<u>James City Service Authority (the Authority)</u>: The Authority was established on June 30, 1969, by resolution of the Board of Supervisors of James City County, Virginia and was chartered by the Commonwealth of Virginia State Corporation Commission in July 1969 to provide water and sewer service to County residents as permitted under the *Code of Virginia*, 1950, as amended (the Enabling Act).

The Authority serves all the citizens and businesses of the County and is governed by a Board of Directors that is comprised of the County's elected Board of Supervisors. The Authority provides a benefit to the County even though it does not exclusively provide services to the County. The Authority is accounted for as a proprietary fund and its financial statements have been blended with the County's financial statements for reporting purposes.

The Authority's financial statements for the fiscal year ended June 30, 2019 may be obtained from the Department of Financial and Management Services, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784.

#### **Discretely Presented Component Units**

<u>Williamsburg-James City County Public Schools (the Public Schools)</u>: The Public Schools, pursuant to an agreement dated January 14, 1954, as amended, are responsible for educating the school-age population of the City of Williamsburg, Virginia (the City) and the County. Two members of the School Board are appointed by the City Council of the City. Five members of the School Board represent James City County and are elected by the citizens of James City County.

Although the Public Schools are legally separate, the County is financially accountable due to the significance of the fiscal dependency relationship with the Public Schools.

Notes to Basic Financial Statements

June 30, 2019

# 1) Summary of Significant Accounting Policies, Continued

Local costs related to operations of the Public Schools are apportioned between the participating localities in accordance with the agreement, as amended. For the fiscal year ended June 30, 2019, the apportionment of the Public Schools' operating costs to the City and County was \$9,588,751 (9.53%) and \$91,027,727 (90.47%), respectively. For the fiscal year ended June 30, 2019, the contributions for the Public Schools' capital project costs from the City and County were \$1,483,908 (9.7%) and \$13,887,438 (90.3%), respectively.

The Public Schools' financial statements for the fiscal year ended June 30, 2019 may be obtained from the Finance Department, 117 Ironbound Road, Williamsburg, Virginia 23185.

James City County Economic Development Authority (the Development Authority): The Development Authority is responsible for industrial and commercial development in the County. The Development Authority makes recommendations to the James City County Board of Supervisors. The Development Authority consists of seven members appointed by the James City County Board of Supervisors. Although the Development Authority is a legally separate entity, the County is financially accountable due to the significance of the fiscal dependency relationship with the Development Authority because the majority of their income is appropriated by the County.

From time to time, the Development Authority has issued Industrial Revenue Bonds (the Bonds) to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The Bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the Bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the state, nor any political subdivision thereof is obligated in any manner for repayment of the Bonds. Accordingly, the Bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2019, there were 15 series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of approximately \$189.9 million.

The Development Authority's financial statements for the fiscal year ended June 30, 2019 may be obtained from the Director of Economic Development, 101-D Mounts Bay Road, Williamsburg, Virginia 23185.

# Other Related Organizations and Joint Ventures

Separate financial statements for the fiscal year ended June 30, 2019, for all other related organizations and joint ventures discussed below except the Colonial Community Corrections Program, Inc., the Virginia Peninsulas Public Service Authority, and the Williamsburg Regional Library, may be obtained from the Assistant Director of Financial and Management Services of James City County, 101-F Mounts Bay Road, P.O. Box 8784, Williamsburg, Virginia 23187-8784.

<u>Williamsburg Area Medical Assistance Corporation (the Corporation)</u>: The Corporation was incorporated on February 19, 1993. The Corporation provides a primary medical care clinic to economically disadvantaged persons in the Counties of James City and York and the City of Williamsburg. The County appoints two board members to the Corporation. The Corporation is a legally separate organization, and the County cannot impose its will on the Corporation. The program is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is fiscal agent for the Corporation, and as a result, the Corporation's financial transactions are included as an agency fund in the County's financial statements.

<u>Colonial Community Corrections Program (the Program)</u>: The Program serves the Counties of James City, New Kent, York and Charles City, and the City of Williamsburg. The Program is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is the fiscal and administrative agent and the Program is included as a special revenue fund in the County's financial statements.

Notes to Basic Financial Statements

June 30, 2019

#### 1) Summary of Significant Accounting Policies, Continued

<u>Virginia Peninsulas Public Service Authority (the Public Service Authority)</u>: The Public Service Authority was created pursuant to the *Code of Virginia*, 1950, as amended, between the Cities of Hampton, Newport News, Poquoson and Williamsburg, and the Counties of Essex, Gloucester, James City, King and Queen, King William, Mathews, Middlesex and York. Each jurisdiction appoints one board member. The Public Service Authority is a legally separate organization, and the County cannot impose its will on the Public Service Authority. The Public Service Authority is fiscally independent, and there is no financial benefit or burden relationship with the County; therefore, it is not included in the County's financial statements. The Public Service Authority's financial statements for the fiscal year ended June 30, 2019 may be obtained from the Public Service Authority, 475 McLaws Circle, Suite 3B, Williamsburg, Virginia 23185-5676.

<u>Williamsburg Regional Library (the Library)</u>: The Library, pursuant to an agreement dated May 26, 1977, as amended, provides library services to the City of Williamsburg, James City County and York County. The Library is operated by a board of trustees. The County appoints 6 trustees, the City of Williamsburg appoints 4 trustees and York County appoints 1 trustee. The Library is a legally separate organization, and the County cannot impose its will on the trustees. The Library is fiscally independent, and there is no financial benefit or burden relationship with the County; therefore, it is not included in the County's financial statements. The Library's financial statements for the fiscal year ended June 30, 2019 may be obtained from the Library, 7770 Croaker Road, Williamsburg, Virginia 23188.

<u>Virginia Peninsula Regional Jail Authority (the Jail Authority)</u>: The Jail Authority was organized and exists pursuant to resolutions adopted in 1993 by and between the Cities of Williamsburg and Poquoson and the Counties of James City and York. The Jail Authority is operated by a board. Each member jurisdiction appoints one member and the sheriff from that jurisdiction. The County, as fiscal agent, appoints one additional member. The Jail Authority is genate organization, and the County cannot impose its will on the Jail Authority. The Jail Authority is fiscally independent, and there is no financial benefit or burden relationship with the County. The County is charged user fees based on inmate population in order to cover direct and indirect costs of the Jail Authority. The County is fiscal agent for the Jail Authority, and as such, the Jail Authority's financial transactions are included as an agency fund in the County's financial statements.

<u>Middle Peninsula Juvenile Detention Commission (the Commission)</u>: The Commission was created as a political subdivision of the Commonwealth of Virginia by resolutions adopted in 1993. The member jurisdictions are as follows: Caroline County, Charles City County, Essex County, Gloucester County, Hanover County, James City County, King and Queen County, King William County, Lancaster County, Mathews County, Middlesex County, New Kent County, Northumberland County, City of Poquoson, Richmond County, Westmoreland County, City of Williamsburg and York County. The Commission is operated by a board. Each member jurisdiction appoints one member. The Commission is a legally separate organization, and the County cannot impose its will on the Commission. The County is charged user fees based on juvenile population in order to cover direct and indirect costs of the Commission. The County is fiscal agent for the Commission, and as such, the Commission's financial statements are included as an agency fund in the County's financial statements.

<u>Williamsburg Area Transit Authority (the Transit Authority)</u>: The Transit Authority was created as a political subdivision of the Commonwealth of Virginia by resolutions adopted in 2008. Members include the County, City of Williamsburg, County of York and the Colonial Williamsburg Foundation. The Transit Authority is governed by a board, consisting of five representatives appointed by the members. The Transit Authority is a legally separate organization, and the County cannot impose its will on the Transit Authority. The Transit Authority is fiscally independent from the County, and there is no financial benefit or burden relationship with the County. The County is fiscal agent for the Transit Authority, and as such, the Transit Authority's financial statements are included as an agency fund in the County's financial statements.

#### 1) Summary of Significant Accounting Policies, Continued

#### **Basis of Presentation**

#### **Government-Wide and Fund Financial Statements**

The accompanying basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. In the government-wide statement of net position, the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected, on a full accrual basis of accounting and economic resources measurement focus, which incorporates long-term assets and receivables as well as long-term debt and obligations. The County generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The County may defer the use of restricted assets based on a review of the specific transaction.

The government-wide statement of activities reflects both the gross and net cost per functional category that are otherwise being supported by general government revenues. The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants and contributions. The program revenues must be directly associated with the function or a business-type activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. Administrative overhead charges are allocated to the programs and included in direct expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The governmental fund statements are presented on a current financial resources measurement focus and modified accrual basis of accounting. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented which explains the adjustments necessary to reconcile the fund financial statements to the governmental activities column of the government-wide financial statements. The County's fiduciary funds are presented in the fund financial statements. Since, by definition, these assets are being held for the benefit of third parties and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

The County reports the following major governmental funds:

<u>General Fund</u>: The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds. A significant part of the General Fund's revenues is contributed to the joint-school operations of the City and County or is transferred to other funds principally to fund debt service, capital projects and social services requirements.

<u>Capital Projects Fund</u>: The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the proprietary fund.

<u>Debt Service Fund</u>: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of principal, interest and related costs on long-term debt of governmental funds.

The County reports the following major proprietary fund:

<u>James City Service Authority</u>: The James City Service Authority accounts for the operation of the County's water and sewer services.

#### 1) Summary of Significant Accounting Policies, Continued

Additionally, the County reports the following fund types:

<u>Nonmajor Governmental Funds</u>: Nonmajor Governmental Funds include special revenue funds which account for revenue derived from specific sources that are restricted by legal and regulatory provisions to finance specific activities of the County. These funds consist of Virginia Public Assistance, Colonial Community Corrections, Community Development, Donation Trust, Tourism, and Grants and Special Projects.

<u>Nonmajor Fiduciary Funds</u>: Nonmajor Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The County's Fiduciary Funds includes the Agency Funds, which consist of Special Welfare, Williamsburg Area Medical Assistance Corporation, Regional Jail, Juvenile Detention, and Williamsburg Area Transit Authority.

#### **Basis of Accounting and Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet in the funds statements. Long-term assets and long-term liabilities are included in the government-wide statements. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The accompanying fund financial statements of the governmental funds are maintained and reported on the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenues are recognized in the period in which they become measurable and available to finance operations during the year. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. Expenditures, other than interest on long-term debt, are recorded when the fund liability is incurred. Interest on long-term debt is recorded when due.

In applying the modified accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of those revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the County, which is usually within 45 days; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Real estate and personal property taxes are recorded as revenues and receivables when levied and billed, net of allowances for uncollectible amounts. Property taxes levied but not collected within 45 days after year end are reflected as deferred revenue. Sales taxes, which are collected by the state and subsequently remitted to the County, are recognized as revenues and receivables upon execution of the sale, which is generally two months preceding receipt by the County.

License and permits, fines and rents are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded at fair value as earned since they are measurable and available.

The government-wide and the proprietary fund financial statements are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position. The proprietary fund-type operating statement presents increases (e.g., revenues) and decreases (e.g., expenses) in net total position.

Notes to Basic Financial Statements

June 30, 2019

#### 1) Summary of Significant Accounting Policies, Continued

The statement of net position, statement of activities and financial statements of the proprietary fund are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash. The proprietary fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary fund are charges to customers for services. Operating expenses for the proprietary fund include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### Cash and Cash Equivalents

For purpose of the statement of cash flows, cash equivalents are defined as short-term, highly liquid investments that are both (a) readily convertible to known amounts of cash, and (b) so near the maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, the County considers investments with original maturities of 90 days or less to be cash equivalents.

#### **Investments**

Investments are reported at fair value except for the position in Virginia's Local Government Investment Pool (LGIP) which in accordance with state law, is reported at amortized cost. The County determines fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. This statement requires the use of valuation techniques which are appropriate under the circumstances and are either a market approach, a cost approach, or an income approach. The statement establishes a hierarchy of inputs used to measure fair value consisting of three levels. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The County uses a market approach as the valuation technique for Level 2 inputs. Level 3 inputs are unobservable inputs, such as management's assumption of the default rate among underlying mortgages of a mortgage-backed security. Statement No. 72 also contains note disclosure requirements regarding the hierarchy of valuation inputs and valuation techniques that was used for the fair value measurements.

#### Allowance for Uncollectible Accounts

The County calculates its allowance for uncollectible accounts using historical collection data and specific account analysis. The allowance for uncollectible accounts relating solely to property taxes was \$81,100 in the General Fund at June 30, 2019. Additionally, the County recorded an allowance for uncollectible accounts of \$10,045 related to business, professional and occupational license taxes and \$236,483 for the Advance Life Support/Basic Life Support (ALS/BLS) fees.

The Authority has few uncollectible receivables and does not use allowance accounts. State law permits filing of liens against real property for unpaid utility charges. The write-off of bad debts only occurs when the property is sold prior to the lien process being instituted.

#### Inventory

All inventories, which consist of materials and supplies, are valued at cost using the average-cost method. Reported inventories are accounted for under the consumption method (i.e., recorded as expenditures when used) in the governmental and proprietary funds. The cost is recorded as an expenditure at the time individual inventory items are consumed. Quantities on hand at year end are recorded at cost on the balance sheet with an offset to nonspendable fund balance, which indicates that they do not constitute available spendable resources.

#### **Capital Assets**

Capital outlays are recorded as expenditures of the governmental funds and as assets in the accompanying government-wide financial statements to the extent the County's capitalization threshold of \$5,000 is met. Depreciation is recorded on capital assets on a government-wide basis. Capital outlays of the proprietary funds are recorded as capital assets and depreciated over their estimated useful lives on a straight-line basis on both the funds basis and the government-wide basis.

Notes to Basic Financial Statements

June 30, 2019

#### 1) Summary of Significant Accounting Policies, Continued

All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Contributed capital assets are valued at their acquisition value on the date donated.

Maintenance, repairs and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Depreciation of capital assets is calculated on the straight-line basis over the following estimated useful lives:

Buildings and improvements	10 to 50 years
Improvements other than buildings	6 to 40 years
Equipment and vehicles	3 to 20 years
Infrastructure	20 to 40 years

#### **Compensated Absences**

County employees are granted sick and vacation leave in varying amounts based on length of service. They may accumulate, subject to certain limitations, unused sick and vacation leave, and upon retirement, termination, or death, may be compensated for certain amounts at their then current rates of pay. The accumulated annual sick and vacation leave estimated to be payable upon separation are recorded in the accompanying government-wide financial statements.

#### Unbilled Revenue

The Authority records the amount of earned but unbilled service charges revenue by prorating actual subsequent billings. Amounts accrued but unbilled were approximately \$2,011,000 at June 30, 2019.

#### Property Taxes

Real property taxes are recognized as receivables when levied. Real property taxes attach as an enforceable lien on property automatically. Taxes are levied no later than October 1 and are due by December 5 and June 5.

Property taxes levied in the current and prior year have been recorded in governmental activities as receivables as of the date the County has the legal right to receive payments thereon. Personal property taxes create a lien on the assessed property. The receivables collected during the fiscal year and during the first 45 days of the succeeding fiscal year are recognized in the General Fund as revenues in the current fiscal year.

A penalty of 10% of the tax is assessed the business day after the due date on taxes outstanding as of those dates and interest at 10% per annum is added.

#### Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Property, liability and line of duty coverages are provided through a group self-insurance risk pool. The County's retention is through deductibles on a perclaim basis.

There have been no reductions in insurance coverages from the prior year, and settled claims have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Notes to Basic Financial Statements

June 30, 2019

#### 1) Summary of Significant Accounting Policies, Continued

Deductibles and coverage limits at June 30, 2019 are as follows:

	D	eductibles		Liability Coverage Limits
Property insurance:				
Building and contents	\$	10,000	F	Replacement cost
				Functional
				cost/actual cash
Inland marine	\$	1,000		value
Flood/earthquake (outside 100 year flood plain)	\$	25,000	\$	50,250,000
Business interruption/extra expense			\$	3,000,000
Property in transit			\$	5,000,000
Increased cost of construction/ordinance/demolition			\$	20,000,000
Back-up of sewers and drains			\$	10,000,000
Debris removal			\$	25,000,000
Pollutant clean-up and removal			\$	500,000
Utility services time element			\$	5,000,000
Newly acquired locations for up to 120 days			\$	25,000,000
Boiler/equipment breakdown	\$	1,000	\$	125,000,000
General liability	\$	100,000	\$	2,000,000
Public officials liability	\$	100,000	\$	9,000,000
Law enforcement liability	\$	100,000	\$	2,000,000
Automobile liability	\$	100,000	\$	2,000,000
				Actual cash
Automobile comprehensive/collision	\$	1,000		value/repair cost
Crime	\$	250	\$	500,000
Cyber risk	\$	100,000	\$	2,000,000
Environmental liability	\$	100,000	\$	1,000,000
Excess liability			\$	7,000,000
Worker's compensation; Line of duty				Statutory limits

#### Bond Premiums, Discounts and Issuance Costs

In the accompanying government-wide financial statements, bond premiums and discounts are deferred and amortized over the terms of the related issues on a straight-line basis, which approximates the effective interest method.

In the accompanying fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Interfund Transactions**

Interfund transactions are reflected as either loans, services provided, reimbursements or transfers. Loans are reported as receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide presentation.

#### 1) Summary of Significant Accounting Policies, Continued

#### **Encumbrances**

Encumbrance accounting in which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is employed as an extension of formal budgetary integration. Outstanding encumbrances at year-end are reported in their appropriate fund balance classification in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

#### Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. Fund balances are reported according to the following categories:

<u>Nonspendable</u>: Amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

<u>Restricted</u>: Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation.

<u>Committed</u>: Amounts that can be used only for the specific purposes determined by formal action of the Board of Supervisors by adoption of an ordinance and cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process.

<u>Assigned</u>: Amounts that are intended to be used for specific purposes, but do not meet the criteria as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board of Supervisors, or as delegated to the Director of Financial and Management Services. The Board of Supervisors has, by resolution, authorized the Director of Financial and Management Services to assign fund balance. Unlike commitments, assignments generally only exist temporarily and an additional action is not normally required to be taken for the removal of an assignment.

<u>Unassigned</u>: Includes the residual classification for the County's general fund and includes all spendable amounts not contained in other classifications. Only the general fund can report a positive unassigned fund balance. This includes the County's goal of maintaining a fiscal liquidity balance between 10%-12% of the total general governmental expenditures.

The County's policy is to apply expenditures against restricted resources first when either restricted or unrestricted amounts are available. Within unrestricted fund balance, it is the County's policy to apply expenditures against committed amounts first, followed by assigned, and then unassigned amounts. In a governmental fund other than the general fund, a negative unassigned fund balance could result if expenditures incurred for a specific purpose exceeds the amounts in the fund that are restricted, committed, and assigned for that purpose.

Notes to Basic Financial Statements

June 30, 2019

#### 1) Summary of Significant Accounting Policies, Continued

The constraints placed on fund balance for the major governmental funds and non-major governmental funds in the aggregate at June 30, 2019 were as follows:

	General	Caj	bital Projects	Nonmajor overnmental Funds
Nonspendable:				
Inventory	\$ 252,792	\$	-	\$ -
Restricted:		_		
Debt service - bond proceeds held in escrow	-		4,536,503	-
Housing and neighborhood development	-		-	482,727
Fire and emergency management	-		-	443,997
Child health initiative	 -		-	 106,692
Total restricted	 -		4,536,503	1,033,416
Assigned:				
General government	154,684		4,824,192	25,612
Judicial administration	38,379		-	596,441
Public safety	97,188		1,066,201	93,771
Public works	515,754		2,921,776	-
Health and welfare	-		-	2,297,832
Education	-		9,389,181	-
Parks, recreation and cultural	117,287		3,098,478	26,525
Community development	688,009		8,432,695	6,720,885
Other	-		-	-
Health insurance reserve	4,107,609		-	-
Potential insurance losses	300,000		-	-
Capital reserve (debt reserve fund)	7,116,956		-	-
Subsequent year's budget - capital projects	1,807,000		-	-
Total assigned	 14,942,866	_	29,732,523	9,761,066
Unassigned	 31,693,639		-	-
Total fund balance	\$ 46,889,297	\$	34,269,026	\$ 10,794,482

#### **Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates and assumptions.

#### **Reclassification**

Certain amounts in the prior year financial presentations in the management's discussion and analysis and statistical sections have been reclassified for comparative purposes to conform to the current year presentation.

#### 2) Cash, Cash Equivalents and Investments

#### Primary Government

The primary government's cash and investments at June 30, 2019, consisted of the following:

Bank deposits Petty cash Amounts held for others Investments Total		\$	61,182,495 7,605 154 75,015,016 136,205,270
TOLA		Φ	130,205,270
Per Exhibit I: Cash and cash equivalents Investments Restricted:		\$	52,774,946 63,464,574
Cash and cash equivalents	\$ 2,685,560		
Investments	5,106,211		7,791,771
Per Exhibit C-I:	 		
Cash and cash equivalents			7,478,726
Restricted cash and investments			4,695,253
Total		\$	136,205,270
		-	

The totals above include Agency Funds in the amount of \$12,173,979 from Exhibit 8, which are not a part of the government-wide financial statements.

Deposits with banks are fully covered by the Federal Deposit Insurance Corporation (FDIC) or collateralized in accordance with the Virginia Security for Public Deposits Act, Section 2.2-4400 et. seq. of the Code of Virginia.

The primary government's restricted cash, cash equivalents and investments at June 30, 2019 are detailed as follows:

Purpose	Amount		Total
•			
Subdivision escrow		\$	1,337,107
Unspent bond proceeds	4,536,503		
Developer escrow	305,355		4,841,858
Community rehabilitation	492,409		
Grants and special projects	550,689		1,043,098
		\$	7,222,063
Debt service			569,708
		\$	7,791,771
	Subdivision escrow Unspent bond proceeds Developer escrow Community rehabilitation Grants and special projects	Subdivision escrowUnspent bond proceeds4,536,503Developer escrow305,355Community rehabilitation492,409Grants and special projects550,689	Subdivision escrow       \$         Unspent bond proceeds       4,536,503         Developer escrow       305,355         Community rehabilitation       492,409         Grants and special projects       550,689         \$

#### Fair Value Hierarchy

GASB Statement No. 72, *Fair Value Measurement and Application,* establishes a hierarchy of valuation techniques based on inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs, other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs. The County uses a market approach as the valuation technique for Level 2 inputs.

Notes to Basic Financial Statements

June 30, 2019

#### 2) Cash, Cash Equivalents and Investments, Continued

As of June 30, 2019, the primary government's investments were as follows:

Investment Type	Cost	Fair value	Level 1	Level 2	Level 3
U.S. Treasury securities	\$ 31,314,251	\$ 31,722,647	\$-	\$ 31,722,647	\$-
Federal agency notes and bonds	8,879,951	8,963,958	-	8,963,958	-
Corporate notes and bonds	9,455,198	9,580,054	-	9,580,054	-
Commercial paper	1,770,840	1,786,583	-	1,786,583	-
Certificates of deposit	6,050,000	6,064,234	-	6,064,234	-
Municipal notes and bonds	174,475	177,207		177,207	
Federal agency collateralized					
mortgage obligation	3,929,162	3,971,280	-	3,971,280	-
Subtotal	61,573,877	62,265,963	-	62,265,963	-
LGIP (amortized cost)	1,143,094	1,143,094	N/A	N/A	N/A
Money market	5,161,728	5,161,728	N/A	N/A	N/A
Total	\$ 67,878,699	\$ 68,570,785	\$-	\$ 62,265,963	\$-

		Investment maturity (in years)							
	Fair value	Less than 1	1-2	2-7					
U.S. Treasury securities	\$ 31,722,647	\$-	\$ 16,503,843	\$ 15,218,804					
Federal agency notes and bonds	8,963,958	250,000	3,786,156	4,927,802					
Corporate notes and bonds	9,580,054	1,220,136	3,895,362	4,464,556					
Commercial paper	1,786,583	1,786,583	-	-					
Certificates of deposit	6,064,234	3,988,358	2,075,876	-					
Municipal notes and bonds	177,207	-	177,207	-					
Federal agency collateralized									
mortgage obligation	3,971,280	197,487	282,134	3,491,659					
LGIP	1,143,094	1,143,094	-	-					
Money market	5,161,728	5,161,728							
Total	\$ 68,570,785	\$ 13,747,386	\$ 26,720,578	\$ 28,102,821					

#### Investment Policy

In accordance with the Code of Virginia and other applicable law, including regulations, the County's Investment Policy (the Policy) permits investments in U.S. government obligations, municipal obligations, prime quality commercial paper, and certain corporate notes, bankers' acceptances, repurchase agreements, negotiable certificates of deposit, bank deposit notes, mutual funds, and the State Treasurer's Local Government Investment Pool (the Virginia LGIP, which measures its investments at amortized cost). The Treasury Board of the Commonwealth of Virginia has regulatory oversight of the LGIP.

The Policy establishes limitations on the holdings of non-U.S. government obligations. The maximum percentage of the portfolio (book value at the date of acquisition) permitted in each security is as follows:

#### 2) Cash, Cash Equivalents and Investments, Continued

#### Credit Risk

As required by state statute, the Policy requires that commercial paper have a short-term debt rating of no less than "A-1" (or its equivalent) from at least two of the following; Moody's Investors Service, Standard & Poor's, Fitch Investor's Service, and Duff and Phelps. Corporate notes must have a minimum of "Aa" long-term debt rating by Moody's Investors Service and a minimum of "AA" long-term debt rating by Standard & Poor's. Negotiable Certificates of Deposit and bank deposit notes maturing in less than one year must have a short-term debt rating of at least "A-1" by Standard & Poor's and "P-1" by Moody's Investors Service. Notes having a maturity of greater than one year must be rated "AA" by Standard & Poor's and "Aa" by Moody's Investors Service. Although state statute does not impose credit standards on repurchase agreement counterparties, bankers' acceptances or money market mutual funds, the County has established stringent credit standards for these investments to minimize portfolio risk.

The County's investments as of June 30, 2019 were rated by Standard & Poor's, Moody's and Fitch and/or an equivalent national rating organization and the ratings are as follows:

	Unrated		AAA	AA+	AA	AA-	A-1+	A-1
Federal agency notes and bonds	-		-	8,963,958	-	-	-	-
Corporate notes and bonds	-		269,978	1,513,097	2,210,019	5,586,960	-	-
Commercial paper	-		-	-	-	-	298,385	1,488,198
Certificates of deposit	-		-	-	-	2,075,876	1,078,863	2,909,495
Municipal notes and bonds	-		-	-	-	177,207	-	-
Federal agency collateralized								
mortgage obligation	-		-	3,971,280	-	-	-	-
LGIP	-		1,143,094	-	-	-	-	-
Money market	5,106,21	1	55,517	-	-	-	-	-
Total	\$ 5,106,21	1\$	1,468,589	\$ 14,448,335	\$ 2,210,019	\$ 7,840,043	\$ 1,377,248	\$ 4,397,693

#### **Concentration of Credit Risk**

The Policy establishes limitations on portfolio composition by issuer in order to control concentration of credit risk. No more than 5% of the County's portfolio will be invested in the securities of any single issuer with the following exceptions:

U.S. Treasury	100% maximum
Commonwealth of Virginia LGIP	100% maximum
Each bank deposit institution	100% maximum
Each money market mutual fund	50% maximum
Each federal agency	35% maximum
Each repurchase agreement counterparty	25% maximum

As of June 30, 2019, the portions of the County's portfolio (excluding the blended component units), excluding U.S. Treasury notes, which exceed 5% of the total portfolio are as follows:

Issuer	% of portfolio
Freddie MAC	8.19%
Federal Home Loan Banks	8.93%

#### Interest Rate Risk

As a means of limiting exposure to fair value losses arising from rising interest rates, the County's Policy limits the investment of short-term operating funds to an average weighted maturity of no more than 180 days, with a portion of the portfolio continuously invested in readily available funds. The operating fund core portfolio will be invested in permitted investments with a stated maturity of no more than five years from the date of purchase. To control the volatility of the core portfolio, the Treasurer will determine a duration target, not to exceed three years.

#### 2) Cash, Cash Equivalents and Investments, Continued

Proceeds from the sale of bonds must be invested in compliance with the specific requirements of the bond covenants and may be invested in securities with longer maturities, so long as the maturity does not exceed the expected disbursement date of those funds.

#### **Custodial Credit Risk**

The Policy requires that all investment securities purchased by the County or held as collateral on deposits or investments shall be held by the County or by a third-party custodial agent who may not otherwise be a counterparty to the investment transaction. As of June 30, 2019, all of the County's investments are held in a bank's trust department in the name of James City County.

#### **Component Units**

The Public School's and the Economic Development Authority's (EDA) cash and investments at June 30, 2019, consisted of the following:

	Component Unit					
	Pu	blic Schools		EDA		
Bank deposits	\$	6,603,730	\$	102,551		
Investments		10,225,425		238,489		
Total cash and cash equivalents	\$	16,829,155	\$	341,040		

The Public Schools' total includes Agency Funds of \$1,329,996, which are not part of the government-wide financial statements.

Deposits with banks are fully covered by the Federal Deposit Insurance Corporation (FDIC) or collateralized in accordance with the Virginia Security for Public Deposits Act, Section 2.2-4400 et. seq. of the Code of Virginia.

#### 3) Receivables

Amounts due from miscellaneous sources at June 30, 2019 are detailed as follows:

		Nonmajor Governmental
	General Fund	Funds
Sales tax	\$ 1,849,138	\$ -
Meals tax	839,366	-
Historic 1% sales tax	835,099	-
Health insurance	558,724	-
Emergency medical services	439,183	-
Charges for services	247,786	-
Recordation tax	130,143	-
Other	91,079	127
Business license	66,756	-
Deeds of conveyance	40,609	-
Motor vehicle licenses	33,748	-
Utility consumption fee	26,739	-
Fines and forfeitures	26,659	-
Total	\$ 5,185,029	\$ 127

The Housing and Neighborhood Development Fund provides loans related to certain programs. The balance receivable on these loans as of June 30, 2019 is presented on the balance sheet net of an allowance for forgiven and deferred loans, as shown below:

Gross loan balances outstanding	\$ 2,629,226
Less: Allowance	 (2,016,056)
Loans receivable, net	\$ 613,170

Notes to Basic Financial Statements

June 30, 2019

#### 4) Interfund Receivables, Payables and Transfers

Interfund receivable and payable balances are considered short-term in nature. All other balances resulted from the time-lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

At June 30, 2019, the balances were as follows:

			Due from o	other f	unds	
				N	onmajor	
			Capital	gov	ernmental	
	Gei	neral	 Projects		funds	 Total
Due to other funds:						
General	\$	-	\$ 2,298,968	\$	11,599	\$ 2,310,567

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2019, consisted of the following:

	Transfers	Transfers			
	In		Out		
General fund	\$ 62,842	\$	(41,503,213)		
Capital projects	17,041,167		(2,397,568)		
Debt service	22,502,576		-		
Nonmajor governmental	6,758,856		(2,464,660)		
Total	\$ 46,365,441	\$	(46,365,441)		

The transfer from the nonmajor governmental funds of \$62,842 to the General Fund was funding for a tourism-related position.

Transfers from the General Fund of \$14,639,349 to the Capital Projects Fund represent the County's pay-asyou-go project funding. Transfers from the General Fund of \$21,181,006 to the Debt Service Fund were for the principal and interest on outstanding debt as the payments became due.

Transfers from the General Fund of \$5,682,858 to various nonmajor governmental funds represent the movement of funds collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfers from the nonmajor governmental funds of \$2,401,818 to the Capital Projects Fund represent the movement of funds collected in various funds to finance capital projects related to tourism and other special projects.

Transfers from the Capital Projects fund of \$1,321,570 to the Debt Service Fund were for debt service payments related to a bond issuance in fiscal year 2019. Transfers from the Capital Projects Fund of \$1,075,998 to nonmajor governmental funds were for stormwater special projects.

June 30, 2019

#### 5) Due from Other Governments

Details of net amounts due from other governments as of June 30, 2019 are as follows:

Primary Government	General	Capital Projects	onmajor /ernmental	Total
Local:	 		 	 
Wmbg. Regional Library	\$ 325,797	\$ -	\$ -	\$ 325,797
Other	84,139	-	107,400	191,539
WJCC Schools for services	102,079	-	-	102,079
City of Williamsburg	94,637	-	-	94,637
WJCC Schools - Comprehensive Svcs. Act	-	-	15,109	15,109
Commonwealth of Virginia:				
Car rental tax	10,263	-	-	10,263
Communications sales and use tax	230,789	-	-	230,789
Compensation Board	181,088	-	-	181,088
Personal property tax relief	4,836,856	-	-	4,836,856
Comprehensive Services Act	-	-	246,959	246,959
E911 Wireless Board	19,141	-	-	19,141
Other	7,655	-	36,360	44,015
Recordation tax	94,420	-	-	94,420
Rolling stock tax	12,428	-	-	12,428
Sales tax	1,474,266	-	-	1,474,266
Virginia Dept. of Aviation	-	-	89,600	89,600
Virginia Dept. of Social Services	-	-	108,671	108,671
Virginia Dept. of Environmental Quality	-	935,068	-	935,068
Federal:				
Dept. of Criminal Justice Services	-	-	14,348	14,348
Dept. of Homeland Security	-	-	66,499	66,499
Dept. of Housing & Community Development	-	-	28,461	28,461
Dept. of Justice	-	-	49,140	49,140
Dept. of Social Services	-	-	208,513	208,513
FEMA	 -	 -	 74,259	 74,259
Total	\$ 7,473,558	\$ 935,068	\$ 1,045,319	\$ 9,453,945

#### **Component Unit - Public Schools**

Federal government Commonwealth of Virginia	\$ 3,392,327 468,517
Fiduciary fund	225,226
City of Williamsburg	(42,982)
Total	\$ 4,043,088

All amounts due from other governments are expected to be collected within one year.

# 6) Capital Assets

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2019:

Governmental activities:	Balances July 1, 2018	Increases	Decreases	Balances June 30, 2019
Capital assets not being depreciated:				
Land and land improvements	\$ 28,132,818	\$ 2,143,849	\$-	\$ 30,276,667
Construction in progress	32,281,157	22,961,338	39,037,881	16,204,614
Intangible assets - easements	8,826,349	-		8,826,349
Total capital assets not being depreciated	69,240,324	25,105,187	39,037,881	55,307,630
Capital assets being depreciated:				
Depreciable land improvements	104,202	4,995,101	-	5,099,303
Intangible assets	543,371	274,350	-	817,721
Buildings and improvements	339,194,702	31,115,248	41,427	370,268,523
Improvements other than buildings	37,974,421	-	702,196	37,272,225
Equipment and vehicles	52,036,433	3,013,847	1,752,811	53,297,469
Infrastructure	10,704,394	1,186,123	11,922	11,878,595
Total capital assets being depreciated	440,557,523	40,584,669	2,508,356	478,633,836
Less accumulated depreciation for:				
Depreciable land improvements	689	67,639	-	68,328
Intangible assets	9,056	132,908	-	141,964
Buildings and improvements	107,296,574	8,118,640	20,652	115,394,562
Improvements other than buildings	12,789,070	3,564,651	514,944	15,838,777
Equipment and vehicles	36,000,647	3,706,403	1,698,106	38,008,944
Infrastructure	4,675,315	423,925	11,558	5,087,682
Total accumulated depreciation	160,771,351	16,014,166	2,245,260	174,540,257
Total capital assets being depreciated, net	279,786,172	24,570,503	263,096	304,093,579
Total	\$ 349,026,496	\$ 49,675,690	\$ 39,300,977	\$ 359,401,209

Depreciation was charged to governmental functions as follows:

Judicial administration331,433Public safety3,563,983Public works588,304Parks, recreation and cultural1,937,322Community development430,673Education7,959,267
Public works588,304Parks, recreation and cultural1,937,322Community development430,673
Parks, recreation and cultural1,937,322Community development430,673
Community development 430,673
<b>3</b>
Education 7 959 267
240041011 1,000,201
Health and welfare 339,029
Total \$ 16,014,166

# 6) Capital Assets, Continued

		Balances					
		uly 1, 2018		_			Balances
Business-type activity:	(	as restated)	ncreases	D	ecreases	J	une 30, 2019
Capital assets not being depreciated:							
Land	\$	1,739,491	\$ 2,500	\$	-	\$	1,741,991
Land - utility plant		955,995	-		-		955,995
Land improvements		13,183	-		-		13,183
Construction in progress		2,552,479	5,183,949		4,271,458		3,464,970
Intangible assets - easements		4,570	-		-		4,570
Total capital assets not being depreciated		5,265,718	 5,186,449		4,271,458		6,180,709
Capital assets being depreciated:							
Water and sewer systems - utility plant		255,282,927	9,026,989		-		264,309,916
Land improvements (depreciable)		-	8,930		-		8,930
Buildings and improvements		4,394,478	41,417		-		4,435,895
Office fixtures and equipment		2,128,725	272,451		21,271		2,379,905
Automotive equipment		2,905,285	225,743		112,560		3,018,468
Intangible assets - water rights		25,000,000	-		-		25,000,000
Infrastructure		91,798	 -		-		91,798
Total capital assets being depreciated		289,803,213	 9,575,530		133,831	-	299,244,912
Less accumulated depreciation for:			 			-	
Water and sewer systems - utility plant		132,330,600	6,752,818		-		139,083,418
Land improvements		-	223		-		223
Buildings and improvements		1,160,571	125,849		-		1,286,420
Office fixtures and equipment		1,398,029	157,279		20,356		1,534,952
Automotive equipment		2,391,591	269,887		112,222		2,549,256
Intangible assets - water rights		5,674,847	613,497		-		6,288,344
Infrastructure		530	3,060		-		3,590
Total accumulated depreciation		142,956,168	 7,922,613		132,578		150,746,203
Total capital assets being depreciated, net		146,847,045	1,652,917		1,253		148,498,709

Depreciation was charged to the business-type operations as follows:

Water Sewer	\$ 5,014,701 2,907,912
Total	\$ 7,922,613

Notes to Basic Financial Statements June 30, 2019

## 6) Capital Assets, Continued

Component Unit - Public Schools	J	Balances July 1, 2018	I	ncreases		ecreases	Balances ine 30, 2019
Capital assets not being depreciated:					-		
Land improvements	\$	8,435,126	\$	-	\$	-	\$ 8,435,126
Construction in progress		1,795,982		2,151,277		2,578,902	1,368,357
Total capital assets not being depreciated		10,231,108		2,151,277	-	2,578,902	9,803,483
Capital assets being depreciated:							
Buildings and improvements		64,818,907		2,043,408		9,504	66,852,811
Furniture and equipment		26,262,186		2,774,228		321,230	28,715,184
Total capital assets being depreciated		91,081,093		4,817,636		330,734	95,567,995
Less accumulated depreciation for:							
Buildings and improvements		24,072,435		2,686,968		2,416	26,756,987
Furniture and equipment		18,329,940		1,597,131		307,167	19,619,904
Total accumulated depreciation		42,402,375		4,284,099		309,583	46,376,891
Total capital assets being depreciated, net		48,678,718		533,537		21,151	49,191,104
Total	\$	58,909,826	\$	2,684,814	\$	2,600,053	\$ 58,994,587

Depreciation of \$4,284,099 was charged to the Public Schools' governmental functions.

The total construction in progress for the Public Schools was \$10,891,296 at June 30, 2019. Capital outlay expenditures totaling \$9,522,939 are presented in the County's construction in progress balance in order to match the corresponding debt.

	Balances							Balances	
Component Unit - EDA	J	uly 1, 2018	In	creases	Dee	creases	Ju	ne 30, 2019	
Capital assets not being depreciated:									
Land	\$	1,037,951	\$	-	\$	-	\$	1,037,951	
Land improvements		34,200		-		-		34,200	
Construction in progress		166,510		-		-		166,510	
Total capital assets not being depreciated		1,238,661	-			-		1,238,661	
Capital assets being depreciated:									
Land improvements	237,988			-		-	237,988		
Buildings and improvements	290,095			-		-	29		
Infrastructure		182,379		-		-		182,379	
Furniture and equipment		5,119		-		5,119		-	
Total capital assets being depreciated		715,581		-		5,119		710,462	
Less accumulated depreciation for:									
Buildings and improvements		4,835		7,252		-		12,087	
Land improvements		7,933		11,899		-		19,832	
Infrastructure		4,155		6,233		-		10,388	
Furniture and equipment		3,541		512		4,053		-	
Total accumulated depreciation		20,464		25,896		4,053		42,307	
Total capital assets being depreciated, net		695,117		(25,896)		1,066		668,155	
Total	\$	1,933,778	\$	(25,896)	\$	1,066	\$	1,906,816	

#### 7) Due From and To Component Units

The Authority owed the County \$996,066 at June 30, 2019, which primarily represented payroll expenses and purchase card expenses.

The County funds its construction costs for schools through the Capital Projects Fund for the component unit - Public Schools. At June 30, 2019, the County owed the Public Schools \$2,222,431, primarily for construction incurred by the Public Schools. The Public Schools owed the County \$2,298,968 for local schools funds unexpended at year-end that are contractually required to be returned to the County. The net due from component unit – Public Schools was \$76,537 at June 30, 2019.

The County owed the Economic Development Authority \$48,116 for its contribution to fund an incentive to a business under a performance based agreement.

#### 8) Unavailable Revenue and Unearned Revenue

Unavailable revenue represents amounts that have been earned but are not available. Unavailable revenue consists of the following as of June 30, 2019:

	General fund	apital ojects	gov	Other vernmental funds	Total		
Medic fees	\$ 212,868	\$ -	\$	-	\$	212,868	
Grants not collected within							
availability period	-	-		456,548		456,548	
Property taxes not collected within							
availability period	 19,855,711	 593		-	_	19,856,304	
	\$ 20,068,579	\$ 593	\$	456,548	\$	20,525,720	

Unearned revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Details of unearned revenue as of June 30, 2019 were as follows:

			Other									
Primary government	(	General fund		apital ojects	•	ernmental funds		Total				
Prepaid property taxes and fees	\$	113,628	\$	-	\$	-	\$	113,628				
Grants received in advance		-		-	_	2,400		2,400				
	\$	113,628	\$	-	\$	2,400	\$	116,028				

		General		Grants		
Component Unit - Public Schools	fund fund			Total		
Insurance reimbursement	\$	101,131	\$	-	\$	101,131
Behavioral intervention grant		-		9,124		9,124
Outdoor science grant		-		4,301		4,301
Math grant		-		2,353		2,353
	\$	101,131	\$	15,778	\$	116,909

#### 9) Long-Term Liabilities

#### Primary Government

A summary of the County's long-term liability activity for governmental activities for the fiscal year ended June 30, 2019, is presented below:

Governmental activities	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due within one year
General obligation bonds	\$ 35,505,000	\$-	\$ 4,090,000	\$ 31,415,000	\$ 4,195,000
Lease revenue/refunding bonds	99,268,000	21,015,000	18,772,000	101,511,000	9,027,000
Bond premiums, net	12,645,307	2,007,010	1,428,339	13,223,978	1,420,654
Capital leases	3,183,141	-	1,036,183	2,146,958	1,060,841
Landfill post-closure care	174,973	4,024	-	178,997	63,666
Compensated absences	3,687,253	70,103	-	3,757,356	2,818,017
Net pension liability	13,912,380	-	1,419,966	12,492,414	-
Net OPEB retiree healthcare liability	4,296,213	275,723	-	4,571,936	-
Net OPEB group life insurance liability	3,183,000	58,000	-	3,241,000	-
Net OPEB health insurance credit liability	583,614	16,327	-	599,941	-
Total	\$176,438,881	\$ 23,446,187	\$26,746,488	\$173,138,580	\$18,585,178

The General Fund or the Special Revenue Fund where the employees' salaries are charged generally liquidates compensated absences and the pension and OPEB liabilities.

#### 9) Long-Term Liabilities, Continued

#### Lease Revenue Bond Issuance and Refunding

In November 2018, the County issued \$21,015,000 of revenue and refunding bonds, with interest rates ranging from 4.00%-5.00%. A portion of the proceeds were used to refund \$9,555,000 of outstanding 2009 Build America Bonds, with interest rates ranging from 4.00%-4.60%. Net proceeds of \$9,779,912 (including the use of debt service reserve funds of \$1,235,976, an equity contribution of \$913,121, a premium of \$856,509, and after payment of \$45,695 in issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the outstanding balance of the 2009 Build America Bonds in the amount of \$8,895,000 as of June 30, 2019 is consider defeased, and the liability for those bonds has been removed from the statement of net position.

The reacquisition price exceeded the carrying value of the old debt by \$846,709 ("deferred charge on refunding"), and this amount is being amortized over the life of the old debt. The revenue refunding bonds mature in various installments through 2039 with interest payable semiannually. The County refunded the 2009 Build America Bonds to reduce its total debt service payments over 10 years by \$1,625,173 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt less accumulated debt service reserve funds) of \$160,725.

In addition, the bond issuance included a new lease revenue bond in the amount of \$14,195,000 with a premium of \$1,150,501. The proceeds of this issuance will be used to finance the cost of capital improvements for fire vehicles and apparatus and school purposes.

#### <u>Arbitrage</u>

Arbitrage is the difference between the yield on an issuer's tax-exempt bonds and the investment income earned on the proceeds. Arbitrage restrictions imposed by the federal government prohibit an issuer from retaining arbitrage profits when investing bond proceeds at a yield that exceeds the yield on the bonds. Any excess arbitrage must be rebated to the U.S. Treasury. As of June 30, 2019, there was no rebate liability.

Details of long-term bond indebtedness at June 30, 2019 for governmental activities were as follows:

	Sale	Orginial	Interest	Final	Balance		
General obligation bonds	date	borrowing	rates	maturity	Ju	ne 30, 2019	
Virginia Public School Authority bonds (Series A)	1999	\$ 19,220,000	5.10-5.225%	2020	\$	1,465,000	
Virginia Public School Authority bonds (Series B)	1999	1,250,000	6.10%	2020		60,000	
Virginia Public School Authority bonds (Series A)	2011	1,000,000	4.25%	2031		650,000	
General obligation refunding bonds	2014	21,610,000	2.00-5.00%	2028		17,060,000	
General obligation refunding bonds (Series A)	2015	11,280,000	2.50-5.00%	2030		11,180,000	
Taxable general obligation refunding bonds (Series B)	2015	3,820,000	1.50-2.00%	2020		1,000,000	
				Total	\$	31,415,000	
Lease revenue/refunding bonds							
Lease revenue bonds	2011	6,672,000	2.18%	2022		2,001,000	
Lease revenue bonds	2012	26,380,000	3.00-5.00%	2033		14,860,000	
Lease revenue refunding bonds	2014	12,575,000	3.00-4.00%	2026		8,595,000	
Lease revenue refunding bonds	2015	49,815,000	4.00-5.00%	2026		31,180,000	
Lease revenue bonds	2016	26,750,000	2.00-5.00%	2036		23,860,000	
Lease revenue refunding bonds	2018	21,015,000	4.00-5.00%	2039		21,015,000	
				Total	\$ ´	101,511,000	
Capital lease	2010	1,312,522	3.725%	2021	\$	307,454	
Capital lease	2017	4,736,044	2.160%	2021	4	1,839,504	
Capital lease	2017	4,730,044	2.100 %	Total	\$	2,146,958	
				rotal	φ	2,140,950	

June 30, 2019

#### 9) Long-Term Liabilities, Continued

Year ending	 General obli	gatio	n bonds	Lease revenue/refunding bonds						
June 30,	Principal	_	Interest		Principal		Interest			
2020	\$ 4,195,000	\$	1,181,116	\$	9,027,000	\$	4,215,502			
2021	2,710,000		1,062,788		9,172,000		3,814,511			
2022	2,790,000		928,038		9,347,000		3,386,070			
2023	2,885,000		789,037		8,855,000		2,956,650			
2024	2,985,000		645,287		9,020,000		2,558,950			
2025-2029	13,165,000		1,638,075		30,285,000		7,316,051			
2030-2034	2,685,000		141,000		17,540,000		3,136,650			
2035-2039	 		-		8,265,000		745,050			
	\$ 31,415,000	\$	6,385,341	\$	101,511,000	\$	28,129,434			

The debt service requirements for the governmental activities' bond obligations are as follows:

In November 2010, the County executed a regional lease purchase agreement with York County to purchase enhanced 911 equipment to service each respective jurisdiction's Dispatch Center and to be compatible with current technology and telephone systems. The amount included in capital assets at June 30, 2019 was \$1,008,200 and depreciation expense of \$100,820 was incurred during fiscal year 2019.

In July 2016, the County entered into a Memorandum of Understanding with York County to upgrade the joint public safety/public services radio communication system. The County's portion was \$4,736,044 and is included in capital assets. Depreciation expense of \$947,209 was incurred during fiscal year 2019.

The present value of future minimum capital lease payments of the County as of June 30, 2019 is as follows:

Year ending June 30:	
2020	1,112,027
2021	1,112,027
Total minimum lease payments	2,224,054
Less amount representing interest	(77,096)
Present value of minimum	
capital lease payments	\$ 2,146,958

A summary of the County's long-term liability activity for its business-type activity for the fiscal year ended June 30, 2019, is presented below:

	Balance July 1, 2018	Additions		Reductions		Balance June 30, 2019		_	ue within one year
Revenue refunding bonds	\$ 21,205,000	\$	-	\$	630,000	\$	20,575,000	\$	655,000
Premium, net	1,395,295		-		63,907		1,331,388		63,907
Pension liability	613,640		-		90,470		523,170		-
Net retiree healthcare OPEB liability	406,742		26,227		-		432,969		-
Net group life insurance OPEB liability	333,000		7,000		-		340,000		-
Net health insurance credit OPEB liability	62,323		-		7,950		54,373		-
Compensated absences	401,955		494,881		480,339		416,497		312,373
Total	\$ 24,417,955	\$	528,108	\$	1,272,666	\$	23,673,397	\$	1,031,280

Details of long-term bond indebtedness at June 30, 2019 for the business-type activity were as follows:

	Sale Orginial		Interest	Final	Balance
Revenue refunding bonds	date	borrowing	rates	maturity	June 30, 2019
Water and sewer system revenue refunding bonds	2016	\$ 22,595,000	3.00-5.00%	2040	\$ 20,575,000

Notes to Basic Financial Statements

June 30, 2019

### 9) Long-Term Liabilities, Continued

The debt service requirements for the business-type activity debt obligations are as follows:

Year ending	Revenue refunding bonds									
June 30,		Principal		Interest						
2020	\$	655,000	\$	700,050						
2021		690,000		667,300						
2022		720,000		632,800						
2023		745,000		611,200						
2024		785,000		573,950						
2025-2029		4,445,000		2,332,600						
2030-2034		5,190,000		1,578,300						
2035-2039		6,030,000		750,600						
2040		1,315,000		39,450						
Total	\$	20,575,000	7,886,250							

#### Component Unit - Public Schools

A summary of the Public Schools' long-term liability activity for the fiscal year ended June 30, 2019, is presented below:

	Balance						Balance	D	ue within	
Component unit - Public Schools	July 1, 2018		Additions		Reductions		June 30, 2019		one year	
Capital leases	\$	32,299	\$	-	\$	32,299	\$	-	\$	483,767
Net pension liability		106,201,000		-		6,308,000		99,893,000		-
Other postemployment benefits		21,715,475		147,251		-		21,862,726		-
Compensated absences		1,289,504		988,015		1,202,481		1,075,038		-
Total	\$	129,238,278	\$	1,135,266	\$	7,542,780	\$	122,830,764	\$	483,767

#### 10) Landfill Closure and Postclosure Care Cost

The County closed its landfill during fiscal year 1994 and contracted with a third party to provide solid waste disposal services to its residents. This third party operates the site, collects fees based upon the source of the waste, and pays the associated expenditures. The County was responsible for construction of the transfer station and all major maintenance and repairs to it. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the site for 10 to 30 years after closure.

The \$178,997 reported as landfill postclosure liability at June 30, 2019, represents the amount estimated to monitor the landfill for an average monitoring period of 25 years, and is based on what it would cost to perform all closure and postclosure care in 2019. The increase of \$4,024 from prior year is due to an inflation factor of 1.023, required by the Department of Environment Quality. Actual costs may be higher due to inflation, technology changes, or regulation changes. The County intends to fund these costs from the net revenues collected from the above contract and from any funds accumulated for this purpose in the County's General Fund.

#### 11) Pension Plan

The County, Authority, and Public Schools' non-professional employees participate in a multi-employer, agent defined benefit pension plan (Political Subdivision Retirement Plan) administered by the Virginia Retirement System (VRS). The Public Schools' professional employees participate in a multi-employer, cost sharing defined benefit pension plan (Teacher Retirement Plan) administered by VRS. The VRS establishes a separate annual contribution requirement for the Public Schools' professional employees who participate in the VRS statewide teacher cost-sharing pool.

#### 11) Pension Plan, Continued

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement plans and the additions to/deductions from the retirement plans' net fiduciary position have been determined on the same basis as they were reported by the VRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **Plan Description**

All full-time, salaried regular employees of the County, Authority, and Public Schools (professional and nonprofessional) are automatically covered by VRS upon employment. These plans are administered by the VRS (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave and previously refunded service.

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are set out below.

RETIREMENT PLAN PROVISIONS							
PLAN 1	PLAN 1 PLAN 2						
About Plan 1 Plan 1 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.	About Plan 2 Plan 2 is a defined benefit plan. The retirement benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.	<ul> <li>About the Hybrid Retirement Plan The Hybrid Retirement Plan combines the features of a defined benefit plan and a defined contribution plan.</li> <li>The defined benefit is based on a member's age, creditable service and average final compensation at retirement using a formula.</li> <li>The benefit from the defined contribution component of the plan depends on the member and employer contributions made to the plan and the investment performance of those contributions.</li> <li>In addition to the monthly benefit payment payable from the defined benefit plan at retirement, a member may start receiving distributions from the balance in the defined contribution s, investment gains or losses, and any required fees.</li> </ul>					

ri) relision rian, continued		
Eligible Members Employees are in Plan 1 if their membership date is before July 1, 2010, and they were vested as of January 1, 2013, and they have not taken a refund. Hybrid Opt-In Election VRS non-hazardous duty covered Plan 1 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 1 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan. Members who were eligible for an optional retirement plan (ORP) and had prior service under Plan 1 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 1 or ORP.	Eligible Members Employees are in Plan 2 if their membership date is on or after July 1, 2010, or their membership date is before July 1, 2010, and they were not vested as of January 1, 2013. Hybrid Opt-In Election Eligible Plan 2 members were allowed to make an irrevocable decision to opt into the Hybrid Retirement Plan during a special election window held January 1 through April 30, 2014. The Hybrid Retirement Plan's effective date for eligible Plan 2 members who opted in was July 1, 2014. If eligible deferred members returned to work during the election window, they were also eligible to opt into the Hybrid Retirement Plan. Members who were eligible for an optional retirement plan (ORP) and have prior service under Plan 2 were not eligible to elect the Hybrid Retirement Plan and remain as Plan 2 or ORP.	<ul> <li>Eligible Members <ul> <li>Employees are in the Hybrid</li> <li>Retirement Plan if their membership</li> <li>date is on or after January 1, 2014.</li> <li>This includes:</li> <li>Political subdivision employees*</li> </ul> </li> <li>Members in Plan 1 or Plan 2 <ul> <li>who elected to opt into the plan</li> <li>during the election window held</li> <li>January 1-April 30, 2014; the</li> <li>plan's effective date for opt-in</li> <li>members was July 1, 2014</li> </ul> </li> <li>*Non-Eligible Members <ul> <li>Some employees are not eligible to participate in the Hybrid Retirement</li> <li>Plan. They include:</li> </ul> </li> <li>Political subdivision employees who are covered by enhanced benefits for hazardous duty employees</li> <li>Those employees eligible for an optional retirement plan (ORP) must elect the ORP plan or the Hybrid Retirement Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan 1 or Plan 2, they are not eligible to elect the Hybrid Retirement Plan and must select Plan 1 or Plan 2 (as applicable) or ORP.</li> </ul>
Retirement Contributions Employees contribute 5% of their compensation each month to their member contribution account through a pre-tax salary reduction. Member contributions are tax- deferred until they are withdrawn as part of a retirement benefit or as a refund. The employer makes a separate actuarially determined contribution to VRS for all covered employees. VRS invests both member and employer contributions to provide funding for the future benefit payment.	Retirement Contributions Same as Plan 1.	Retirement Contributions A member's retirement benefit is funded through mandatory and voluntary contributions made by the member and the employer to both the defined benefit and the defined contribution components of the plan. Mandatory contributions are based on a percentage of the employee's creditable compensation and are required from both the member and the employer. Additionally, members may choose to make voluntary contributions to the defined contribution component of the plan, and the employer is required to match those voluntary contributions according to specified percentages.

Creditable Service Creditable service includes active service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit.	Creditable Service Same as Plan 1.	Creditable Service Defined Benefit Component: Under the defined benefit component of the plan, creditable service includes active_service. Members earn creditable service for each month they are employed in a covered position. It also may include credit for prior service the member has purchased or additional creditable service the member was granted. A member's total creditable service is one of the factors used to determine their eligibility for retirement and to calculate their retirement benefit. It also may count toward eligibility for the health insurance credit in retirement, if the employer offers the health insurance credit. Defined Contributions Component: Under the defined contribution component, creditable service is used to determine vesting for the employer contribution portion of the plan.
Vesting Vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members become vested when they have at least five years (60 months) of creditable service. Vesting means members are eligible to qualify for retirement if they meet the age and service requirements for their plan. Members also must be vested to receive a full refund of their member contribution account balance if they leave employment and request a refund. Members are always 100% vested in the contributions that they make.	Vesting Same as Plan 1.	Vesting Defined Benefit Component: Defined benefit vesting is the minimum length of service a member needs to qualify for a future retirement benefit. Members are vested under the defined benefit component of the Hybrid Retirement Plan when they reach five years (60 months) of creditable service. Plan 1 or Plan 2 members with at least five years (60 months) of creditable service who opted into the Hybrid Retirement Plan remain vested in the defined benefit component. Defined Contributions <u>Component:</u> Defined contribution vesting refers to the minimum length of service a member needs to be eligible to withdraw the employer contributions from the defined contribution component of the plan.

		<ul> <li>Members are always 100% vested in the contributions that they make.</li> <li>Upon retirement or leaving covered employment, a member is eligible to withdraw a percentage of employer contributions to the defined contribution component of the plan, based on service.</li> <li>After two years, a member is 50% vested and may withdraw 50% of employer contributions.</li> <li>After three years, a member is 75% vested and may withdraw 75% of employer contributions.</li> <li>After four or more years, a member is 100% vested and may withdraw 100% of employer contributions.</li> <li>Distribution is not required by law until age 70½.</li> </ul>
Calculating the Benefit The Basic Benefit is calculated based on a formula using the member's average final compensation, a retirement multiplier and total service credit at retirement. It is one of the benefit payout options available to a member at retirement. An early retirement reduction factor is applied to the Basic Benefit if the member retires with a reduced retirement benefit or selects a benefit payout option other than the Basic Benefit.	Calculating the Benefit See definition under Plan 1.	Calculating the Benefit <u>Defined Benefit Component:</u> See definition under Plan 1. <u>Defined Contributions</u> <u>Component:</u> The benefit is based on contributions made by the member and any matching contributions made by the employer, plus net investment earnings on those contributions.
Average Final Compensation A member's average final compensation is the average of the 36 consecutive months of highest compensation as a covered employee.	Average Final Compensation A member's average final compensation is the average of their 60 consecutive months of highest compensation as a covered employee.	Average Final Compensation Same as Plan 2. It is used in the retirement formula for the defined benefit component of the plan.

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<ul> <li>Service Retirement Multiplier</li> <li>VRS: The retirement multiplier is a factor used in the formula to determine a final retirement benefit. The retirement multiplier for nonhazardous duty members is 1.70%.</li> <li>Sheriffs and regional jail superintendents: The retirement multiplier for sheriffs and regional jail superintendents is 1.85%.</li> <li>Political subdivision hazardous duty employees: The retirement multiplier of eligible political subdivision hazardous duty employees other than sheriffs and regional jail superintendents is 1.70% or 1.85% as elected by the employer.</li> <li>Normal Retirement Age VRS: Age 65.</li> <li>Political subdivisions hazardous duty employees: Age 60.</li> </ul>	<ul> <li>Service Retirement Multiplier VRS: Same as Plan 1 for service earned, purchased or granted prior to January 1, 2013. For non- hazardous duty members the retirement multiplier is 1.65% for creditable service earned, purchased or granted on or after January 1, 2013.</li> <li>Sheriffs and regional jail superintendents: Same as Plan 1.</li> <li>Political subdivision hazardous duty employees: Same as Plan 1.</li> <li>Normal Retirement Age VRS: Normal Social Security retirement age.</li> <li>Political subdivisions hazardous duty employees: Same as Plan 1.</li> </ul>	Service Retirement Multiplier Defined Benefit Component: VRS: The retirement multiplier for the defined benefit component is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans. Sheriffs and regional jail superintendents: Not applicable. Political subdivision hazardous duty employees: Not applicable. Defined Contributions Component: Not applicable. Normal Retirement Age Defined Benefit Component: VRS: Same as Plan 2. Political subdivisions hazardous duty employees: Not applicable. Defined Contributions hazardous duty employees: Not applicable.
Earliest Unreduced Retirement Eligibility VRS: Age 65 with at least five years (60 months) of creditable service or at age 50 with at least 30 years of creditable service. Political subdivisions hazardous duty employees: Age 60 with at least five years of creditable service or age 50 with at least 25 years of creditable service.	Earliest Unreduced Retirement Eligibility VRS: Normal Social Security retirement age with at least five years (60 months) of creditable service or when their age and service equal 90. Political subdivisions hazardous duty employees: Same as Plan 1.	Earliest Unreduced Retirement Eligibility Defined Benefit Component: VRS: Normal Social Security retirement age and have at least five years (60 months) of creditable service or when their age and service equal 90. Political subdivisions hazardous duty employees: Not applicable. Defined Contributions Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.

Earliest Reduced Retirement Eligibility VRS: Age 55 with at least five years (60 months) of creditable service or age 50 with at least 10 years of creditable service. Political subdivisions hazardous duty employees: 50 with at least five years of creditable service.	Earliest Reduced Retirement Eligibility VRS: Age 60 with at least five years (60 months) of creditable service. Political subdivisions hazardous duty employees: Same as Plan 1.	Earliest Reduced Retirement Eligibility Defined Benefit Component: VRS: Age 60 with at least five years (60 months) of creditable service. Political subdivisions hazardous duty employees: Not applicable. Defined Contributions Component: Members are eligible to receive distributions upon leaving employment, subject to restrictions.
Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 3% increase in the Consumer Price Index for all Urban Consumers (CPI-U) and half of any additional increase (up to 4%) up to a maximum COLA of 5%. <u>Eligibility:</u> For members who retire with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service, the COLA will go into effect on July 1 after one full calendar year from the retirement date. For members who retire with a reduced benefit and who have less than 20 years of creditable service, the COLA will go into effect on July 1 after one calendar year following the unreduced retirement eligibility date. <u>Exceptions to COLA Effective</u> <u>Dates:</u> The COLA is effective July 1 following one full calendar year (January 1 to December 31) under any of the following circumstances: The member is within five years of qualifying for an unreduced retirement benefit as of January 1, 2013. The member retires on disability.	Cost-of-Living Adjustment (COLA) in Retirement The Cost-of-Living Adjustment (COLA) matches the first 2% increase in the CPI-U and half of any additional increase (up to 2%), for a maximum COLA of 3%. Eligibility: Same as Plan 1. Exceptions to COLA Effective Dates: Same as Plan 1.	Cost-of-Living Adjustment (COLA) in Retirement Defined Benefit Component: Same as Plan 2. Defined Contributions Component: Not applicable. Eligibility: Same as Plan 1 and Plan 2. Exceptions to COLA Effective Dates: Same as Plan 1 and Plan 2.

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<ul> <li>The member retires directly from short-term or long-term disability under the Virginia Sickness and Disability Program (VSDP).</li> <li>The member is involuntarily separated from employment for causes other than job performance or misconduct and is eligible to retire under the Workforce Transition Act or the Transitional Benefits Program.</li> <li>The member dies in service and the member's survivor or beneficiary is eligible for a monthly death-in-service benefit. The COLA will go into effect on July 1 following one full calendar year (January 1 to December 31) from the date the monthly benefit begins.</li> </ul>		
<b>Disability Coverage</b> Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.7% on all service, regardless of when it was earned, purchased or granted.	<b>Disability Coverage</b> Members who are eligible to be considered for disability retirement and retire on disability, the retirement multiplier is 1.65% on all service, regardless of when it was earned, purchased or granted.	Disability Coverage Employees of political subdivisions (including Plan 1 and Plan 2 opt- ins) participate in the Virginia Local Disability Program (VLDP) unless their local governing body provides and employer-paid comparable program for its members. Hybrid members (including Plan 1 and Plan 2 opt-ins) covered under VLDP are subject to a one-year waiting period before becoming eligible for non-work-related disability benefits.
Purchase of Prior Service Members may be eligible to purchase service from previous public employment, active duty military service, an eligible period of leave or VRS refunded service as creditable service in their plan. Prior creditable service counts toward vesting, eligibility for retirement and the health insurance credit. Only active members are eligible to purchase prior service. Members also may be eligible to purchase periods of leave without pay.	Purchase of Prior Service Same as Plan 1.	<ul> <li>Purchase of Prior Service <u>Defined Benefit Component:</u> Same as Plan 1, with the following exceptions:</li> <li>Hybrid Retirement Plan members are ineligible for ported service.</li> <li><u>Defined Contributions</u> <u>Component:</u> Not applicable.</li> </ul>

#### 11) Pension Plan, Continued

#### Agent Multiple-Employer Political Subdivision Retirement Plan

#### **Employees Covered by Benefit Terms**

As of the June 30, 2017 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Governmental Activities	Business-type Activities	Component unit- Public Schools (non-professional)
	Number	Number	Number
Inactive members or their beneficiaries currently receiving benefits	439	48	101
Inactive members:			
Vested	157	15	23
Non-vested	197	18	79
Active elsewhere in VRS	271	27	48
Total inactive members	625	60	150
Active members	806	85	229
Total	1,870	193	480

#### **Contributions**

The contributions requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5% of their compensation toward their retirement.

The Authority's and Public Schools' contractually required contribution rates for the year ended June 30, 2019 were 5.64% and 3.54%, respectively, of covered employee compensation. These rates were based on actuarially determined rates from an actuarial valuation as of June 30, 2017. The County's contractually required contribution rate was 8.70% for the period July 1, 2018 through December 31, 2018. Effective January 1, 2019, the County's contractually required contribution was changed to 10.11% through June 30, 2019, as a result of the separation of Middle Peninsula Juvenile Detention Commission and the Williamsburg Area Transit Authority from the County's VRS plan.

These rates, when combined with employee contributions, were expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Total contributions to the pension plan from the County were \$3,816,392 and \$3,793,308, the Authority were \$250,534 and \$308,672, and the Public Schools were \$173,657 and \$224,276 for years ended June 30, 2019 and 2018, respectively.

#### Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2017 rolled forward to the measurement date of June 30, 2018.

#### Actuarial Assumptions - General Employees

The total pension liability for general employees in the County's retirement plan was based on an actuarial valuation as of June 30, 2017, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

#### 11) Pension Plan, Continued

- · Inflation: 2.5%
- Salary increases, including inflation: 3.5% 5.35%
- Investment rate of return: 7.0%, net of pension plan investment expense, including inflation\*

\*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 - Non-Hazardous Duty: 20% of deaths are assumed to be service related

Pre-retirement:

RP-2014 employee rates to age 80, healthy annuitant rates at ages 81 and older projected with scale of BB to 2020; males 95% of rates; females 105% of rates.

Post-retirement:

RP-2014 employee rates to age 49, healthy annuitant rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 disability mortality rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

All Others (Non 10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related Pre-retirement:

RP-2014 employee rates to age 80, healthy annuitant rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates

Post-retirement:

RP-2014 employee rates to age 49, healthy annuitant rates at age 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 disability mortality rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Non-Hazardous Duty:

- · Update mortality rates to a more current mortality table RP-2014 projected to 2020
- Lowered retirement rates at older ages and changed final retirement from 70 to 75
- · Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- · Lowered disability rates
- · No change in salary scale
- Increase line of duty disability rate from 14% to 20%

All Others (Non 10 Largest) - Non-Hazardous Duty:

- · Update mortality rates to a more current mortality table RP-2014 projected to 2020
- · Lowered retirement rates at older ages and changed final retirement from 70 to 75
- · Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- Lowered disability rates
- No change in salary scale
- Increase line of duty disability rate from 14% to 15%

#### 11) Pension Plan, Continued

#### Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits

The total pension liability for public safety employees with hazardous duty benefits in the County's retirement plan was based on an actuarial valuation as of June 30, 2017, using the entry age normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

- · Inflation: 2.5%
- · Salary increases, including inflation: 3.5% 4.75%
- Investment rate of return: 7.0%, net of pension plan investment expense, including inflation\*

\*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates:

Largest 10 – Hazardous Duty: 70% of deaths are assumed to be service related

Pre-retirement:

RP-2014 employee rates to age 80, healthy annuitant rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-retirement:

RP-2014 employee rates to age 49, healthy annuitant rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 disability mortality rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

All Others (Non 10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related Pre-retirement:

RP-2014 employee rates to age 80, healthy annuitant rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-retirement:

RP-2014 employee rates to age 49, healthy annuitant rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 disability mortality rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016. Changes to the actuarial assumptions as a result of the experience study are as follows:

Largest 10 - Hazardous Duty:

- · Update mortality rates to a more current mortality table RP-2014 projected to 2020
- · Lowered retirement rates at older ages
- · Adjusted withdrawal rates to better fit experience
- Increased disability rates
- · No change in salary scale
- Increase line of duty disability rate from 60% to 70%

#### 11) Pension Plan, Continued

All Others (Non 10 Largest) - Hazardous Duty:

- · Update mortality rates to a more current mortality table RP-2014 projected to 2020
- Increased age 50 retirement rates and lowered retirement rates at older ages
- · Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- · Adjusted disability rates to better fit experience
- · No change in salary scale
- Decrease line of duty disability rate from 60% to 45%

#### Long Term Expected Rate of Return

The long-term expected rate of return on pension system investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension system investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%		4.80%
		Inflation	2.50%
	*Expected arithm	etic nominal return	7.30%

\*The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

#### Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; political subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2018, the alternate rate was the employer contribution rate used in FY 2012 or 90% of the actuarially determined employer contribution rate from the June 30, 2015, actuarial valuations, whichever is greater. From July 1, 2018 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

# 11) Pension Plan, Continued

## Changes in Net Pension Liability

	Increase (decrease)						
	Total pension			lan fiduciary	Net pension		
		liability (a)	net pension (b)		liabili	ty (asset) (a) - (b)	
Governmental activities					-		
Balances at June 30, 2017	\$	175,749,998	\$	161,837,618	\$	13,912,380	
Changes for the year:		4 000 055				4 000 055	
Service cost		4,233,955		-		4,233,955	
Interest		12,034,506		-		12,034,506	
Difference between expected		(258, 200)				(258, 200)	
and actual experience Contributions - employer		(258,300)		- 3,660,271		(258,300) (3,660,271)	
Contributions - employee				1,952,900		(1,952,900)	
Net investment income		_		11,930,106		(11,930,106)	
Benefit payments, including				11,550,100		(11,556,166)	
refunds of employee contributions		(7,656,974)		(7,656,974)		_	
Administrative expenses		-		(102,499)		102,499	
Other changes		_		(10,651)		10,651	
Net changes		8,353,187		9,773,153		(1,419,966)	
Balances at June 30, 2018	\$	184,103,185	\$	171,610,771	\$	12,492,414	
Business-type activity	<u> </u>						
Balances at June 30, 2017	\$	16,499,993	\$	15,886,353	\$	613,640	
Changes for the year:		10,100,000		.0,000,000		0.0,0.0	
Service cost		379,365		-		379,365	
Interest		1,132,686		-		1,132,686	
Difference between expected							
and actual experience		62,537		-		62,537	
Contributions - employer		-		297,525		(297,525)	
Contributions - employee		-		204,311		(204,311)	
Net investment income		-		1,174,317		(1,174,317)	
Benefit payments, including							
refunds of employee contributions		(637,522)		(637,522)		-	
Administrative expenses		-		(10,045)		10,045	
Other changes		-		(1,050)		1,050	
Net changes		937,066		1,027,536		(90,470)	
Balances at June 30, 2018	\$	17,437,059	\$	16,913,889	\$	523,170	
Component unit - Public Schools (ne	-	· · · ·					
Balances at June 30, 2017	\$	18,326,818	\$	19,708,845	\$	(1,382,027)	
Changes for the year:							
Service cost		506,887		-		506,887	
Interest		1,254,419		-		1,254,419	
Difference between expected							
and actual experience		(287,441)		-		(287,441)	
Contributions - employer		-		224,276		(224,276)	
Contributions - employee		-		249,325		(249,325)	
Net investment income		-		1,451,191		(1,451,191)	
Benefit payments, including							
refunds of employee contributions		(813,097)		(813,097)		-	
Administrative expenses		-		(12,546)		12,546	
Other changes		-		(1,291)		1,291	
Net changes		660,768		1,097,858		(437,090)	
Balances at June 30, 2018	\$	18,987,586	\$	20,806,703	\$	(1,819,117)	

#### 11) Pension Plan, Continued

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6%)		Current Discount Rate (7%)		1% Increase (8%)	
Governmental activities						
Net pension liability (asset)	\$	37,338,501	\$	12,492,414	\$	(8,085,208)
Business-type activity						
Net pension liability (asset)	\$	2,790,320	\$	523,170	\$	(1,367,365)
Component unit - Public Schools						
(non-professional)						
Net pension liability (asset)	\$	425,549	\$	(1,819,117)	\$	(3,714,586)

#### <u>Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to</u> <u>Pensions</u>

For the year ended June 30, 2019, the County, Authority, and Public Schools (non-professional) recognized pension expense (recovery) of \$447,522, (\$73,893) and (\$330,979), respectively. At June 30, 2019, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources were reported:

	 rred outflows resources	Deferred inflows of resources		
Governmental activities				
Differences between expected and				
actual experience	\$ 24,995	\$	1,279,483	
Changes of assumptions	-		593,942	
Net difference between projected and actual				
earnings on pension plan investments	-		1,393,101	
Employer contributions subsequent to the				
measurement date	 3,816,392		-	
Total	\$ 3,841,387	\$	3,266,526	
Business-type activity				
Differences between expected and				
actual experience	\$ 88,238	\$	118,174	
Changes of assumptions	-		156,533	
Net difference between projected and actual				
earnings on pension plan investments	-		144,264	
Employer contributions subsequent to the				
measurement date	 250,534		-	
Total	\$ 338,772	\$	418,971	
Component unit - Public Schools				
(non-professional)				
Differences between expected and				
actual experience	\$ -	\$	342,708	
Changes of assumptions	-		91,137	
Net difference between projected and actual				
earnings on pension plan investments	-		176,960	
Employer contributions subsequent to the				
measurement date	 173,657			
Total	\$ 173,657	\$	610,805	

#### 11) Pension Plan, Continued

The County, Authority, and Public Schools reported deferred outflows of resources of \$3,816,392, \$250,534 and \$173,657, respectively, related to pensions resulting from contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended	 vernmental	Bu	siness-type Activity	Pu	nponent unit - blic Schools -professional)
2020	\$ (649,489)	\$	(71,453)	\$	(225,954)
2021	(764,517)		(92,942)		(153,736)
2022	(1,692,131)		(152,857)		(214,328)
2023	 (135,394)		(13,481)		(16,787)
	\$ (3,241,531)	\$	(330,733)	\$	(610,805)

#### Pension Plan Data

Information about the VRS Political Subdivision Retirement Plans is also available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of that report may be downloaded from the VRS website at <a href="https://www.varetire.org/pdf/publications/2018-annual-report.pdf">https://www.varetire.org/pdf/publications/2018-annual-report.pdf</a> or by writing to VRS' Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

#### Cost-Sharing Multiple-Employer Plan - Teacher Retirement Plan (Professional Plan)

#### **Contributions**

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5% of their compensation toward their retirement. The Public Schools' contractually required contribution rate for the year ended June 30, 2019 was 15.68% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarial determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Public Schools were \$11,047,560 and \$10,992,169 for the years ended June 30, 2019 and June 30, 2018, respectively.

#### <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows for</u> <u>Resources Related to Pensions</u>

At June 30, 2019, the Public Schools' reported a liability of \$99,893,000 for its proportionate share of the Net Pension Liability of the Teacher Retirement Plan. The Net Pension Liability was measured as of June 30, 2018 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

#### 11) Pension Plan, Continued

The Public Schools' proportion of the Net Pension Liability was based on the Public Schools' actuarially determined employer contributions to the pension plan for the year ended June 30, 2018 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2018, the Public Schools' proportion was 0.84943% as compared to 0.86356% at June 30, 2017.

For the year ended June 30, 2019, the Public Schools recognized pension expense of \$5,846,169. Given that there was a change in proportionate share between measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2019, the Public Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources for the Teacher Retirement Plan:

		erred outflows fresources	Deferred inflows of resources	
Component unit - Public Schools (professional plan)				
Differences between expected and	-			
actual experience	\$	-	\$	8,542,000
Change in assumptions		1,192,000		
Changes in proportion and differences between employer contributions and proportionate share of				
contributions		713,000		2,763,000
Differences between expected and actual investment				
earnings on pension plan investments		-		2,118,000
Employer contributions subsequent to the				
measurement date		11,047,560		-
Total	\$	12,952,560	\$	13,423,000

Deferred outflows of resources report in the amount of \$11,047,560 related to pensions resulting from the Public Schools' contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<b>M</b> = = =		mponent unit -
Year		ublic Schools
ended	(pro	fessional plan)
2020	\$	(1,502,000)
2021		(2,729,000)
2022		(5,021,000)
2023		(1,717,000)
2024		(549,000)
	\$	(11,518,000)

#### Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2017, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

- Inflation: 2.5%
- · Salary increases, including inflation: 3.5% 5.95%
- Investment rate of return: 7.0%, net of pension plan investment expenses, including inflation\*

#### 11) Pension Plan, Continued

\*Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of pension liabilities.

Mortality rates

Pre Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates at age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the four-year period from July 1, 2012 through June 30, 2016.

Mortality Rates (Pre-retirement, post-	Updated to a more current mortality table -
retirement healthy, and disabled)	RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and changed final retirement age from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service year through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change

Changes to the actuarial assumptions as a result of the experience study are as follows:

#### Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2018, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

	Teacher Employee irement Plan
Total Pension Liability	\$ 46,679,555
Plan Fiduciary Net Position	 34,919,563
Employers' Net Pension Liability (Asset)	\$ 11,759,992
Plan Fiduciary Net Position as a % of the Total Pension Liability	 74.81%

#### 11) Pension Plan, Continued

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

#### Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Estate	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%		4.80%
		Inflation	2.50%
•	Expected arithm	etic nominal return	7.30%

\*The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

#### Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate.

Through the fiscal year ending June 30, 2018, the rate contributed by the school division for the VRS Teacher Retirement Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, school divisions are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

# <u>Sensitivity of the Public Schools' Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>

The following presents the school division's proportionate share of the net pension liability using the discount rate of 7.00%, as well as what the Public Schools' proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

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#### 11) Pension Plan, Continued

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Component unit - Public Schools _(professional plan)	 (***		 (0.0)
Net pension liability	\$ 152,589,000	\$ 99,893,000	\$ 56,275,000

#### Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be requested from the System's Chief Financial Officer in writing at P.O. Box 2500, Richmond, VA 23218-2500 or by downloading a copy from the VRS website at: <u>https://www.varetire.org/pdf/publications/2018-annual-report.pdf</u>.

#### 12) Other Post-Employment Benefits (OPEB)

#### Multiple Employer Agent Plan - Retiree Healthcare

The County, Authority and Public Schools provide post-employment health care benefits for qualifying retired employees who are not yet eligible for Medicare through an agent, multiple-employer (County and Authority) and single-employer (for the Public Schools) defined benefit plan. The plans are administered by the County and Schools, respectively, and the benefits, benefit levels, employee contributions and employer contributions are governed by the County and Public Schools and can be amended through their personnel manuals.

Valuation reports were prepared for the County, Authority and Schools by Bolton Partners. The County and Authority reports may be obtained from the James City County Department of Financial and Management Services, 101-F Mounts Bay Road, Williamsburg, Virginia 23187-8784. The Public Schools' report may be obtained from the Finance Department, 117 Ironbound Road, Williamsburg, Virginia 23185.

#### Plan Description

Participants must be eligible to retire under VRS and must be full-time active employees who retire directly from the County or Authority and are at least 55 years of age with 15 years of service. Each year, retirees participating in the County or Authority's sponsored plans will be given the opportunity to change plans or drop coverage during an open enrollment period. The pre-Medicare retirees have a choice of two plans offered by Cigna. Dental plans are available at the retiree's cost and therefore, have no employer obligation. There is no coverage for post-Medicare retirees.

The Public Schools provides a single-employer defined benefit medical plan and a retiree health insurance premium contribution plan that covers retirees until they reach 65 years of age. There is no coverage for retirees or their spouses once they reach the age of 65 and are eligible for Medicare. Both plans were established under the authority of the Williamsburg-James City County School Board and any amendments to the plans must be approved by the School Board. The Public Schools' plan allows retirees under the age of 65 to remain in the same medical and dental plan as active employees if they have at least five years of service and are a covered member under the plan at retirement and for at least 24 months prior to retiring. Retirees pay 100% of the premium, minus the monthly \$62.50 contribution, as applicable. The Public Schools' plan allows eligible retirees to receive a \$750 annual contribution toward their health insurance premium if they have a minimum of twelve continuous years of service. The Public Schools' current membership is 23.

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Funding Policy

Retirees contribute towards their health insurance premiums based on a blended rate and therefore, the County and Authority have an implicit obligation. Retirees pay 100% of the published rates for individual and dependent coverage until age 65. The estimated contributions are based on the implicit rate subsidy payments made during the year by the retirees. The County, Authority and Public Schools do not intend to establish a trust to pre-fund their obligations. The anticipated growth in the net retiree healthcare OPEB liability is based on contributions to the benefit plan on a pay-as-you-go cost basis. The data has been projected into the future based on the assumption the current active population remains constant.

#### Employees Covered by Benefit Terms

As of the June 30, 2017 actuarial valuation, the following employees were covered by the benefit terms of the retiree healthcare OPEB plan:

	Governmental Activities	Business-type Activities	Component unit - Public Schools (non-professional)
	Number	Number	Number
Active employees	568	74	1,148
Retirees	19	1	30
Total	587	75	1,178

#### Actuarial Methods and Assumptions

For the actuarial valuation at July 1, 2017 (measurement date of June 30, 2018), the entry age normal funding method was used. The goal of this method is that the annual accrual (or normal cost) be a level percent of pay throughout an employee's career. This method requires a salary increase assumption. The normal cost percentage is equal to the present value of benefits divided by the present value of future salary determined when the employee was hired. The actuarial accrued liability is equal to the present value of benefits minus the normal cost percentage times the present value of future salaries at the valuation date.

The actuarial assumptions included calculations based on a discount rate of 3.62% for the unfunded liability. Benefits are discounted based on an index rate for 20-year tax exempt general obligation (GO) municipal bonds with an average rating of AA/Aa or higher. For this valuation, the Bond Buyer GO 20-year Bond Municipal Bond Index was used.

The medical trend assumption for the County and Authority were changed from the previous valuation to an assumption developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model baseline assumptions. The SOA Model was released in December 2007 and revised in 2014. The following assumptions were used as input variables into this model:

2.20%
1.63%
1.30
1.40%
25.00%
2075

The medical trend assumption for the Public Schools was changed from the previous valuation to an assumption developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model baseline assumptions. The SOA Model was released in December 2007. The following assumptions were used as input variables into this model:

Inflation	2.80%
Rate of growth in real income/ GDP per capita	1.50%
Income multiplier for health spending	1.30
Extra trend due to technology and other factors	1.10%
Health share of GDP resistance point	23.00%
Year for limiting cost growth to GDP growth	2060

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgments of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of an SOA Project Oversight Group.

The actuarial assumptions for the County and Authority included calculations based on salary increases of 3.15%-1.30% (general) and 2.55%-1.30% (public safety) based on years of service. The valuation assumed that 40% of participants currently with coverage will elect coverage upon retirement, and that 30% of participants electing coverage at retirement will elect coverage for their spouse.

Mortality decrements:

- Pre-Retirement (General): RP 2000 Employee Mortality Table Projected with Scale AA to 2020, males set forward 2 years and females set back 3 years
- Pre-Retirement (LEOS): RP 2000 Employee Mortality Table Projected with Scale AA to 2020, males and females set back 2 years
- Post-Retirement (General): RP 2000 Combined Mortality Table Projected with Scale AA to 2020, females back 1 year
- Post-Retirement (LEOS): RP 2000 Combined Mortality Table Projected with Scale AA to 2020, males set forward 1 year
- Disabled: RP 2000 Disabled Mortality Table, males set back 3 years not fully generational

The actuarial assumptions for the Public Schools included calculations based on salary increases of 3.75%-1.30% based on years of service. The valuation assumed that 25% of participants currently with coverage will elect coverage upon retirement.

Mortality decrements:

- Healthy: RP 2000 Combined Healthy Table, fully generational with Scale AA, sex distinct
- Disabled: RP 200 Combined Disabled Table

#### Changes in Assumptions Since Prior Valuation for the County and the Authority

- Discount rate was updated as required under the GASB 75 standard.
- Decrement and mortality assumptions were updated to the most recent VRS assumptions.
- Election rate was decreased from 50% to 40% for participants currently with coverage and 50% to 30% for participants who elect coverage at retirement taking spousal coverage.
- Claims assumption was updated to include the most recent plan experience.

#### Changes in Assumptions Since Prior Valuation for the Public Schools

- Discount rate was updated as required under the GASB 75 standard.
- Decrement and mortality assumptions were updated to the most recent VRS assumptions.
- Changed the funding method.

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Changes in Retiree Healthcare OPEB Liability

	Increase (decrease)						
	Total OPEB		Plan fiduciary	Net OPEB			
		ability (a)	net position (b)	liat	oility (a) - (b)		
Governmental activities		4 000 040	¢	¢	4 000 040		
Balances at June 30, 2017	\$	4,296,213	\$ -	\$	4,296,213		
Changes for the year: Service cost		263,439			263,439		
Interest		151,623	-		151,623		
Experience losses		193,468			193,468		
ER contribution		-	314,650		(314,650)		
Net investment income		-	-		(014,000)		
Changes in assumptions		(17,822)	_		(17,822)		
Changes in proportions		(335)	-		(335)		
Benefit payments		(314,650)	(314,650)		-		
Administrative expenses		-	-		-		
Net changes		275,723	-		275,723		
Balances at June 30, 2018	\$	4,571,936	\$ -	\$	4,571,936		
Business-type activity	_						
Balances at June 30, 2017 Changes for the year:	\$	406,742	\$-	\$	406,742		
Service cost		24,948	-		24,948		
Interest		14,359	-		14,359		
Experience losses		18,322	-		18,322		
ER contribution		-	29,798		(29,798)		
Net investment income		-	-		-		
Changes in assumptions		(1,688)	-		(1,688)		
Changes in proportions		84			84		
Benefit payments		(29,798)	(29,798)		-		
Administrative expenses		-			-		
Net changes		26,227			26,227		
Balances at June 30, 2018	\$	432,969	\$-	\$	432,969		
Component unit - Public Schools	\$	4 74 0 475	¢	¢	4 740 475		
Balances at June 30, 2017	\$	4,716,475	\$-	\$	4,716,475		
Changes for the year:		100 710			400 740		
Service cost		432,740	-		432,740		
		165,148	-		165,148		
Experience losses		(270,907)	-		(270,907)		
ER contribution		-	(64,113)		64,113		
Changes in assumptions		(13,843)	-		(13,843)		
Benefit payments		64,113	64,113		-		
Administrative expenses		-			-		
Net changes		377,251	-		377,251		
ے Balances at June 30, 2018	\$	5,093,726	\$-	\$	5,093,726		

#### Sensitivity of the Retiree Healthcare OPEB Liability to Changes in the Discount Rate

The following presents the retiree healthcare OPEB liability using the discount rate of 3.62%, as well as what the retiree healthcare OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.62%) or one percentage point higher (4.62%) than the current rate:

	1% Decrease (2.62%)		Current Discount Rate (3.62%)		1% Increase (4.62%)
Governmental activities Retiree Healthcare OPEB liability	\$	5,038,599	\$	4,571,936	\$ 4,148,707
Business-type activity Total and Net Retiree Healthcare OPEB liability	\$	477,162	\$	432,969	\$ 392,888
Component unit - Public Schools Total and Net OPEB liability	\$	5,457,318	\$	5,093,726	\$ 4,750,330

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### <u>Sensitivity of the Retiree Healthcare OPEB Liability to Changes in the Health Care Cost Trend Rate –</u> <u>the County and the Authority</u>

The following presents the retiree healthcare OPEB liability using the health care cost trend rate of 4.00%, as well as what the retiree healthcare OPEB liability would be if it were calculated using a health cost trend rate that is one percentage point lower (3.00%) or one percentage point higher (5.00%) than the current rate:

	1% Decrease (3%)		Ultimate Trend Rate (4%)		1% Increase (5%)	
Governmental activities Retiree Healthcare OPEB liability	\$	3,978,356	\$	4,571,936	\$	5,279,124
Business-type activity Total and Net Retiree Healthcare OPEB liability	\$	376,756	\$	432,969	\$	499,940

#### <u>Sensitivity of the Retiree Healthcare OPEB Liability to Changes in the Health Care Cost Trend Rate –</u> <u>Public Schools</u>

The following presents the retiree healthcare OPEB liability using the health care cost trend rate of 4.10%, as well as what the retiree healthcare OPEB liability would be if it were calculated using a health cost trend rate that is one percentage point lower (3.10%) or one percentage point higher (5.10%) than the current rate:

		1%		Ultimate		1%
	Decrease (3.10%)		Trend Rate (4.10%)			Increase (5.10%)
Component unit - Public Schools						
Total and Net OPEB liability	\$	4,536,289	\$	5,093,726	\$	5,755,491

# <u>Retiree Healthcare OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources</u>

For the year ended June 30, 2019, the County, Authority, and Public Schools recognized retiree healthcare OPEB expense of \$393,379, \$37,604, and \$749,532, respectively. At June 30, 2019, deferred outflows of resources and deferred inflows of resources related to retiree healthcare OPEB from the following sources were reported:

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

	Deferred outflows of resources		 rred inflows resources
Governmental activities			 
Differences between expected and	-		
actual experience	\$	165,829	\$ -
Change of assumptions		-	248,921
Net difference between projected and actual			
earnings on OPEB plan investments		-	-
Employer contributions subsequent to the			
measurement date		-	
Change in proportion		-	 288
Total	\$	165,829	\$ 249,209
Business-type activity			
Differences between expected and	_		
actual experience	\$	15,705	\$ -
Change of assumptions		-	21,899
Net difference between projected and actual			
earnings on OPEB plan investments		-	-
Employer contributions subsequent to the			
measurement date		-	-
Change in proportion		72	 -
Total	\$	15,777	\$ 21,899
Component unit - Public Schools	_		
Differences between expected and			
actual experience	\$	-	\$ 232,206
Change of assumptions		-	186,691
Net difference between projected and actual			
earnings on OPEB plan investments		-	-
Employer contributions subsequent to the			
measurement date		21,062	 -
Total	\$	21,062	\$ 418,897

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retiree healthcare OPEB will be recognized in retiree healthcare OPEB expense as follows:

_	Year ended	Governmental Activities		Business-type Activity		Component unit - Public Schools		
	2020	\$	(21,684)	\$ (1,703)	\$	(75,644)		
	2021		(21,684)	(1,703)		(75,644)		
	2022		(21,684)	(1,703)		(75,644)		
	2023		(21,684)	(1,703)		(75,644)		
	2024		(21,684)	(1,700)		(75,645)		
	Thereafter		25,040	 2,390		(40,676)		
	Total	\$	(83,380)	\$ (6,122)	\$	(418,897)		

#### Virginia Retirement System Plans

In addition to their participation in the pension plans offered through the Virginia Retirement System (VRS), the County, Authority, and Public Schools also participate in various cost-sharing and agent multi-employer other postemployment benefit plans, described as follows.

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Plan Description

#### General Employee Health Insurance Credit Program

All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision Health Insurance Credit Program (HIC) upon employment. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The health insurance credit is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death. This plan is a multi-employer agent plan.

As of the June 30, 2017 actuarial valuation, the following employees were covered by the benefit terms of the General Employee Health Insurance Credit Program:

	Governmental Activities	Business-type Activities	Component unit- Public Schools (non-professional)
	Number	Number	Number
Inactive members or their beneficiaries currently receiving benefits	145	13	33
Inactive members:			
Vested	11	-	1
Non-vested	-	-	-
Active elsewhere in VRS	-	-	-
Total inactive members	156	13	34
Active members	712	85	229
Total	868	98	263

Specific information about HIC is available at <a href="https://www.varetire.org/retirees/insurance/healthinscredit/index.asp">https://www.varetire.org/retirees/insurance/healthinscredit/index.asp</a>

#### Group Life Insurance Program

All full-time, salaried permanent employees of the state agencies, teachers and employees of participating political subdivisions are automatically covered by the VRS Group Life Insurance (GLI) Program upon employment.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for the GLI is available at <u>https://www.varetire.org/members/benefits/life-insurance/basic-group-life-insurance.asp</u>

#### Public Schools Professional Plan Health Insurance Credit Program

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee Health Insurance Credit (HIC) Program. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The health insurance credit is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

Specific information about the Teacher HIC is available at <a href="https://www.varetire.org/retirees/insurance/healthinscredit/index.asp">https://www.varetire.org/retirees/insurance/healthinscredit/index.asp</a>

#### Virginia Local Disability Program – Public Schools Non-Professional Plan

All full-time, salaried general employees; including local law enforcement officers, firefighters, or emergency medical technicians of political subdivisions who do not provide enhanced hazardous duty benefits; who are in the VRS Hybrid Retirement Plan benefit structure and whose employer has not elected to opt out of the VRS-sponsored program are automatically covered by the VRS Political Subdivision Employee Virginia Local Disability Program. Political subdivisions are required by Title 51.1 of the Code of Virginia, as amended to provide short-term and long- term disability benefits for their Hybrid employees either through a local plan or through the Virginia Local Disability Program (VLDP).

Specific information about VLDP is available at https://www.varetirement.org/hybrid/benefits/disability/virginia-local-disability-program.html

#### Virginia Local Disability Program – Public Schools Professional Plan

All full-time, salaried permanent (professional) employees of public school divisions who are in the VRS Hybrid Retirement Plan benefit structure and whose employer has not elected to opt out of the VRS-sponsored program are automatically covered by the VRS Teacher Employee Virginia Local Disability Program. School divisions are required by Title 51.1 of the Code of Virginia, as amended to provide short-term and long-term disability benefits for their Hybrid employees either through a local plan or through the Virginia Local Disability Program (VLDP).

Specific information about VLDP is available at <a href="https://www.varetirement.org/hybrid/benefits/disability/virginia-local-disability-program.html">https://www.varetirement.org/hybrid/benefits/disability/virginia-local-disability-program.html</a>

The GLI, Teacher HIC, VLDP non-professional, and Teacher VLDP are administered by the VRS along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia. All of these plans are considered multiple employer, cost sharing plans.

#### Contributions

Contributions to the VRS OPEB programs were based on actuarially determined rates from actuarial valuations as of June 30, 2017. The actuarially determined rates were expected to finance the cost of benefits earned by employees during the year, with an additional amount to fund any unfunded accrued liability. Specific details related to the contributions for the VRS OPEB programs are as follows:

#### General Employee Health Insurance Credit Program

		ernmental ctivities		iness-type ctivities	- Pu	nponent unit blic Schools (non- ofessional)
Governed by	<i>Code of Virginia</i> 51.1-1401(E) and may be impacte a result of funding provided to governmental agencie the Virginia General Assembly					
Total rate of employee compensation		0.21%		0.19%		0.16%
June 30, 2019 Contribution	\$	74,871	\$	8,467	\$	9,226
June 30, 2018 Contribution	\$	67,836	\$	8,467	\$	11,165

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Group Life Insurance Program

		ernmental ctivities		ness-type ctivities	un Sch	omponent it - Public nools (non- ofessional)
Governed by	impad	nmental ag	resu	lt of fundi	ng	and may be provided to nia General
Total rate of employee compensation*						1.31%
June 30, 2019 Contribution	\$	213,323	\$	21,000	\$	407,768
June 30, 2018 Contribution	\$	212,091	\$	22,168	\$	378,100

\*Rate is allocated 60/40; 0.79% employee and 0.52% employer. Employers may elect to pay all or part of the employee contribution.

#### Public Schools Professional Plan Health Insurance Credit Program

	Schools (professional)
Governed by	Code of Virginia 51.1-1401(E) and may be impacted as a result of funding provided to school divisions by the Virginia General Assembly.
Total rate of employee compensation	1.20%
June 30, 2019 Contribution	\$ 864,798
June 30, 2018 Contribution	\$ 851,814

# Virginia Local Disability Program – Public Schools Non-Professional Plan

#### Component unit - Public Schools (non-professional)

**Component unit - Public** 

Governed by	Code of Virginia 51.1-1178(C) and may be impacted as a result of funding provided to political subdivisions by the Virginia General Assembly.
Total rate of employee compensation	0.72%
June 30, 2019 Contribution	\$ 15,074
June 30, 2018 Contribution	\$ 9,890

Virginia Local Disability Program – Public Schools Professional Plan

#### Component unit - Public Schools (professional)

Governed by	Code of Virginia 51.1-1178(C) and may be impacted as a result of funding provided to school divisions by the Virginia General Assembly.
Total rate of employee compensation	0.41%
June 30, 2019 Contribution	\$ 64,096
June 30, 2018 Contribution	\$ 39,047

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### VRS OPEB Liabilities, VRS OPEB Expense and Deferred Inflows and Outflows of Resources Related to VRS OPEB

The net VRS OPEB liabilities were measured as of June 30, 2018 and the total VRS OPEB liabilities used to calculate the net VRS OPEB liabilities were determined by actuarial valuations as of that date.

#### General Employee Health Insurance Credit Program

Changes in net OPEB liability of the General Employee Health Insurance Credit Program were as follows:

			ease)				
	Tota	OPEB - HIC		n fiduciary	Net OPEB - HIC		
	lia	ability (a)	net	oosition (b)	liabili	ty (asset) (a) - (b)	
Governmental activities	-						
Balances at June 30, 2017	\$	1,282,074	\$	698,460	\$	583,614	
Changes for the year:		00.005				00.005	
Service cost Interest		29,285 86,675		-		29,285 86,675	
Changes in benefit terms		86,675		-		86,675	
Changes of assumptions		_				_	
Difference between expected							
and actual experience		12,586		_		12,586	
Contributions - employer		12,000		67,836		(67,836)	
Contributions - employee		-		-		(07,000)	
Net investment income		-		49,083		(49,083)	
Benefit payments, including				,		(,,	
refunds of employee contributions		(87,727)		(87,727)		-	
Administrative expenses		-		(1,138)		1,138	
Other changes		-		(3,562)		3,562	
Net changes		40,819		24,492		16,327	
Balances at June 30, 2018	\$	1,322,893	\$	722,952	\$	599,941	
Business-type activity							
Balances at June 30, 2017	\$	162,592	\$	100,269	\$	62,323	
Changes for the year:							
Service cost		3,588		-		3,588	
Interest		11,121		-		11,121	
Changes in benefit terms		-		-			
Changes of assumptions		-		-		-	
Difference between expected							
and actual experience		(7,706)		-		(7,706)	
Contributions - employer		-		8,467		(8,467)	
Contributions - employee		-		-		-	
Net investment income		-		7,150		(7,150)	
Benefit payments, including							
refunds of employee contributions		(7,440)		(7,440)		-	
Administrative expenses		-		(170)		170	
Other changes		-		(494)		494	
Net changes	-	(437)		7,513	-	(7,950)	
Balances at June 30, 2018	\$	162,155	\$	107,782	\$	54,373	
Component unit - Public Schools (n Balances at June 30, 2017		sional) 323,268	¢	007 770	¢		
Changes for the year:	\$	323,288	\$	327,773	\$	(4,505)	
Service cost		8 610				8,619	
Interest		8,619 21,905		-		-	
		21,905		-		21,905	
Changes in benefit terms		-		-		-	
Changes of assumptions		-		-		-	
Difference between expected							
and actual experience		(16,514)				(16,514)	
Contributions - employer		-		11,165		(11,165)	
Contributions - employee		-		-		-	
Net investment income		-		23,057		(23,057)	
Benefit payments, including							
refunds of employee contributions		(20,665)		(20,665)		-	
Administrative expenses		-		(535)		535	
Other changes		-		(1,683)		1,683	
Net changes		(6,655)		11,339		(17,994)	
Balances at June 30, 2018	\$	316,613	\$	339,112	\$	(22,499)	
	•			, =		( ,,	

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

The covered employer's proportion of the net OPEB liabilities were based on the covered employer's actuarially determined employer contributions for the year ended June 30, 2018 relative to the total of the actuarially determined employer contributions for all participating employers.

#### Group Life Insurance Program

	Governmental Activities	Business-type Activities	Component unit - Public Schools (professional)	Component unit - Public Schools (non- professional)
June 30, 2019 proportionate share of Liability	\$ 3,241,000	\$ 340,000	\$	5,946,000
June 30, 2018 proportion	0.21342%	0.02234%	0.36332%	0.02817%
June 30, 2017 proportion	0.21149%	0.02217%	0.37116%	0.02951%
June 30, 2019 expense	\$ 31,000	\$ 4,000	\$	6,100

Public Schools Professional Plan Health Insurance Credit Program

#### Component unit - Public Schools (professional)

June 30, 2019 proportionate share of Liability	\$ 10,793,000
June 30, 2018 proportion	0.85004%
June 30, 2017 proportion	0.86281%
June 30, 2019 expense	\$ 849,814

Virginia Local Disability Program – Public Schools Non-Professional Plan

#### Component unit - Public Schools (non-professional)

June 30, 2019 proportionate share of Liability	\$ 5,000
June 30, 2018 proportion	0.67880%
June 30, 2017 proportion	0.75284%
June 30, 2019 expense	\$ 10,890

Virginia Local Disability Program - Public Schools Professional Plan

#### Component unit - Public Schools (professional)

		-
June 30, 2019 proportionate share of Liability	\$	25,000
June 30, 2018 proportion		3.37801%
June 30, 2017 proportion		3.31886%
June 30, 2019 expense	\$	46,047

Given that there was a change in proportionate share between measurement dates, a portion of the VRS OPEB expense above was related to deferred amount from changes in proportion.

At June 30, 2019 the County, Authority, and Public Schools reported deferred outflows of resources and deferred inflows of resources related to VRS OPEB from the following sources.

June 30, 2019

# 12) Other Post-Employment Benefits (OPEB), Continued

## General Employee Health Insurance Credit Program

		Deferred outflows of resources		Deferred inflows of resources	
Governmental activities					
Differences between expected and					
actual experience	\$	10,767	\$	-	
Change of assumptions		-		7,687	
Net difference between projected and actual					
earnings on OPEB plan investments		-		17,596	
Employer contributions subsequent to the					
measurement date		74,871		-	
Total	\$	85,638	\$	25,283	
Business-type activity					
Differences between expected and					
actual experience	\$	-	\$	6,594	
Change of assumptions		-		2,829	
Net difference between projected and actual					
earnings on OPEB plan investments		-		2,486	
Employer contributions subsequent to the					
measurement date		8,002		-	
Total	\$	8,002	\$	11,909	
Component unit - Public Schools (non-professional)					
Differences between expected and					
actual experience	\$	-	\$	13,544	
Change of assumptions		-		7,379	
Net difference between projected and actual					
earnings on OPEB plan investments		-		8,387	
Employer contributions subsequent to the					
measurement date	<u> </u>	9,226		-	
Total	\$	9,226	\$	29,310	

## Group Life Insurance Program

	Deferred outflows of resources		Deferred inflows of resources	
Governmental activities				
Differences between expected and				
actual experience	\$	158,000	\$	59,000
Change of assumptions		-		135,000
Net difference between projected and actual				
earnings on OPEB plan investments		-		105,000
Changes in proportionate share		42,000		-
Employer contributions subsequent to the				
measurement date		213,323		-
Total	\$	413,323	\$	299,000
Business-type activity				
Differences between expected and				
actual experience	\$	17,000	\$	6,000
Change of assumptions		-		14,000
Net difference between projected and actual				
earnings on OPEB plan investments		-		11,000
Changes in proportionate share				2,000
Employer contributions subsequent to the				
measurement date		23,296		-
Total	\$	40,296	\$	33,000
Component unit - Public Schools				
Differences between expected and				
actual experience	\$	291,000	\$	105,000
Change of assumptions		-		248,000
Net difference between projected and actual				
earnings on OPEB plan investments		-		194,000
Changes in proportionate share		-		139,000
Employer contributions subsequent to the				
measurement date		407,768		-
Total	\$	698,768	\$	686,000

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Public Schools Professional Plan Health Insurance Credit Program

	Deferred outflows of resources		Deferred inflows of resources	
Component Unit - Public Schools (professional)				
Differences between expected and				
actual experience	\$	-	\$	53,000
Change of assumptions		-		94,000
Net difference between projected and actual				
earnings on OPEB plan investments		-		8,000
Changes in proportionate share		-		218,000
Employer contributions subsequent to the				
measurement date		864,798		-
Total	\$	864,798	\$	373,000

#### Virginia Local Disability Program – Public Schools Non-Professional Plan

Deferred outflows of resources		Deferred inflows of resources	
-			
\$	-	\$	-
	-		1,000
	-		-
	-		-
	15,074		-
\$	15,074	\$	1,000
	of r	of resources	<u>of resources</u> <u>of re</u> \$ <u>-</u> \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

#### Virginia Local Disability Program – Public Schools Professional Plan

		Deferred inflows of resources	
\$ -	\$	2,000	
2,000		-	
-		-	
-		-	
64,096		-	
\$ 66,096	\$	2,000	
\$	,	,	

The deferred outflows of resources related to VRS OPEB resulting from the County's, Authority's and Public School's contributions subsequent to the measurement date will be recognized as a reduction of the net VRS OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to VRS OPEB will be recognized in VRS OPEB expense as follows on the next page:

Notes to Basic Financial Statements

June 30, 2019

# 12) Other Post-Employment Benefits (OPEB), Continued

#### Component unit -Governmental Business-type Public Schools Year ended Activities Activity (non-professional) 2020 \$ (5,512) \$ (2,495) \$ (7,710) 2021 (5,512) (2,495) (7,710) 2022 (5,514) (2,496) (7,708) 2023 70 (1,696) (4,518) 2024 280 (1,674) (1,664) Thereafter 1,672 (1,053) -Total \$ (14,516) \$ (11,909) \$ (29,310)

#### General Employee Health Insurance Credit Program

#### Group Life Insurance Program

Year ended	 ernmental ctivities	Business-type Activity		ponent unit - blic Schools
2020	\$ (40,000)	\$	(6,000)	\$ (114,000)
2021	(40,000)		(6,000)	(114,000)
2022	(40,000)		(5,000)	(114,000)
2023	(10,000)		(2,000)	(57,000)
2024	18,000		1,000	(6,000)
Thereafter	 13,000		2,000	 10,000
Total	\$ (99,000)	\$	(16,000)	\$ (395,000)

#### Public Schools Professional Plan Health Insurance Credit Program

Year ended	P	omponent unit - Public Schools (professional)
2020	\$	(64,000)
2021		(64,000)
2022		(64,000)
2023		(59,000)
2024		(61,000)
Thereafter		(61,000)
Total	\$	(373,000)

#### Virginia Local Disability Program – Public Schools Non-Professional Plan

Year ended	Component unit - Public Schools (non-professional)			
2020	\$	(1,000)		
2021		-		
2022		-		
2023		-		
2024		-		
Thereafter		-		
Total	\$	(1,000)		

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Actuarial Assumptions

The total VRS OPEB liability was determined using the following assumptions based on an actuarial valuation date of June 30, 2017, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018:

Inflation	2.50%
Salary increases, including inflation:	
Locality - general employees	3.5% - 5.35%
Locality - hazardous duty employees	3.5% - 4.75%
Teachers	3.5% - 5.95%
Investment rate of return	7.0%, net of investment
	expenses, including
	inflation*

\* Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 7.0%. However, since the difference was minimal, and a more conservative 7.0% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 7.0% to simplify preparation of OPEB liabilities.

Mortality rates used for the various VRS OPEB plans are the same as those used for the actuarial valuations of the VRS pension plans. The mortality rates are discussed in detail at Note 11.

#### Net VRS OPEB Liabilities

The net VRS OPEB liabilities represent each program's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2018, net OPEB liability amounts for the various VRS OPEB programs are as follows (amounts expressed in thousands):

	Group Life	Public Schools	VLDP - Public	VLDP - Public
	Insurance OPEB	Professional HIC	Schools Non-	Schools
	Program	OPEB Plan	Professional Plan	Professional Plan
Total OPEB Liability	\$ 3,113,508	\$ 1,381,313	\$ 1,588	\$ 1,401
Plan Fiduciary Net Position	1,594,773	111,639	816	647
Employers' Net OPEB Liability (Asset)	\$ 1,518,735	\$ 1,269,674	\$ 772	\$ 754
Plan Fiduciary Net Position as a % of the Total OPEB Liability	51.22%	8.08%	51.39%	46.18%

The total liability is calculated by the VRS actuary and each plan's fiduciary net position is reported in the VRS financial statements. The net OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the VRS notes to the financial statements and required supplementary information.

#### Long-Term Expected Rate of Return

The long-term expected rate of return on VRS investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	40.00%	4.54%	1.82%
Fixed Income	15.00%	0.69%	0.10%
Credit Strategies	15.00%	3.96%	0.59%
Real Assets	15.00%	5.76%	0.86%
Private Equity	15.00%	9.53%	1.43%
Total	100.00%	-	4.80%
	Inflation		2.50%
* Expected arit	thmetic nominal return	-	7.30%

\* The above allocation provides a one-year return of 7.30%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 6.83%, including expected inflation of 2.50%.

#### Discount Rate

The discount rate used to measure the total VRS OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2018, the rate contributed by the entity for the OPEB liability will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly. From July 1, 2018 on, employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total OPEB liability.

#### Sensitivity of the Net VRS OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net VRS OPEB liability using the discount rate of 7.00%, as well as what the employer's proportionate share of the net VRS OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

#### General Employee Health Insurance Credit Program

	_	1% ecrease (6.00%)	C	Current Discount te (7.00%)		1% ncrease (8.00%)
Governmental activities						
Net OPEB liability	\$	751,006	\$	599,941	\$	471,876
Business-type activity						
Net OPEB liability	\$	71,742	\$	54,373	\$	39,537
Component unit - Public Schools (non-professional)						
Net OPEB liability (Asset)	\$	10,127	\$	(22,499)	\$	(50,570)

Notes to Basic Financial Statements

June 30, 2019

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Group Life Insurance Program

	1% Decrease (6.00%)		Current Discount 7.00%		1% Increase (8.00%)	
Governmental activities						
Net OPEB liability	\$	4,236,000	\$	3,241,000	\$	2,433,000
Business-type activity						
Net OPEB liability	\$	444,000	\$	340,000	\$	255,000
Component unit - Public Schools						
Net OPEB liability	\$	7,770,000	\$	5,946,000	\$	4,464,000

#### Public Schools Professional Plan Health Insurance Credit Program

	l	1% Decrease (6.00%)	R	Current Discount Rate (7.00%)	1% Increase (8.00%)
Component unit - Public Schools (professional)					
Net OPEB liability	\$	12,055,000	\$	10,793,000	\$ 9,720,000

#### Virginia Local Disability Program – Public Schools Non-Professional Plan

	1% ecrease 6.00%)	Di	urrent scount e (7.00%)	 1% ncrease (8.00%)
Component unit - Public Schools (non-professional)				
Net OPEB liability	\$ 6,000	\$	5,000	\$ 4,000

#### Virginia Local Disability Program – Public Schools Professional Plan

	1% ecrease (6.00%)	D	Current Viscount te (7.00%)	-	1% ncrea <i>s</i> e (8.00%)
Component unit - Public Schools (professional)					
Net OPEB liability	\$ 31,000	\$	25,000	\$	20,000

#### **OPEB Plan Fiduciary Net Position**

Information about the various VRS OPEB plan fiduciary net position is available in the separately issued VRS 2018 Comprehensive Annual Financial Report (CAFR). A copy of the 2018 VRS CAFR may be downloaded from the VRS website at <u>https://www.varetire.org/pdf/publications/2018-annual-report.pdf</u>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

#### 12) Other Post-Employment Benefits (OPEB), Continued

#### Payables to the OPEB Plan

At June 30, 2019, the following amounts were payable to the Virginia Retirement System for the legally required contributions related to June 2019 payroll:

Public Schools Group Life Insurance Program:	\$99,459
Public Schools Teacher HIC Program:	\$83,853
Public Schools (Professional) Teacher VLDP Plan:	\$6,367

#### 13) Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan, available to permanent part-time and full-time County and Authority employees, permits them to defer 25% of their gross income up to the maximum allowable by the IRC (\$19,000 in 2019). The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the participants. The County acts as trustee for the plan with the choice of investment options being made by the participants. The activity of the plan is accounted for in the Deferred Compensation trust fund in the accompanying basic financial statements.

#### 14) Related-Party Transactions

Certain financial management, accounting, and other services are provided to the Authority by the County. The charges for these services amounted to \$831,810 for the year ended June 30, 2019. In addition, the County leases space in Authority's buildings under long-term operating leases. The County paid the Authority \$88,463 for the year ended June 30, 2019.

In September 2009, the County entered into an agreement with the Schools for maintenance and custodial services. The agreement is in place for one year, which may be renewed or amended by November 1 each year. The County paid the Schools \$116,452 for the year ended June 30, 2019 for these services.

In April 2013, the County entered into a memorandum of understanding (MOU) with the Schools to provide risk management services. The MOU had an initial term of one year with the option of renewal for four additional one year terms and is currently on a monthly basis.

#### 15) Risk Management

The County reports all of its risk management expenditures in the General Fund. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

The County maintains surety coverage for principal officials through the Virginia Association of Counties Self Insurance Risk Pool. Surety coverage is provided under the general liability coverage with a limit of \$9,000,000. All elected officials, appointed officials, members of all appointed governing bodies, employees and volunteers are covered while acting within the scope of their duties with the County.

The County is subject to certain claims that arise in the ordinary course of operations. Many of these claims are in the early stages of the evaluation process. Accordingly, it is not possible at the present time to estimate the ultimate legal and financial liability, if any, with respect to certain lawsuits or other proceedings. In the opinion of management, after consultation with counsel, the eventual outcome of such claims has not yet been determined probable to have a material adverse effect on the County's operations or financial position.

#### **16)** Commitments and Contingencies

#### **Primary Government**

#### **Construction in Progress**

At June 30, 2019, the County and Authority had several major projects under construction which are presented in the accompanying financial statements as construction in progress. Below are the financial details.

Project	Budget	Expenditures to date	Balance of contract	Budget balance
Governmental activities				
General government admin.	\$ 3,976,690	\$ 329,568	\$ 89,717	\$ 3,557,405
Public safety	4,075,504	3,009,302	223,643	842,559
Public works	3,722,123	622,624	158,676	2,940,823
Health & welfare	59,852	-	2,883	56,969
Community development	9,455,911	1,813,354	401,936	7,240,621
Parks, recreation and cultural	4,557,870	906,827	711,208	2,939,835
Total	\$ 25,847,950	\$ 6,681,675	\$ 1,588,063	\$ 17,578,212
Business-type activity				
Sewer improvements	\$ 5,657,345	\$ 1,810,586	\$ 1,559,189	\$ 2,287,570
Water supply	9,146,731	615,802	997,039	7,533,890
Water distribution	1,582,374	353,176	115,919	1,113,279
Water transmission	889,593	509,656	18,069	361,868
Water storage	185,620	-	-	185,620
Other	2,398,022	175,750	87,381	2,134,891
	\$ 19,859,685	\$ 3,464,970	\$ 2,777,597	\$ 13,617,118

#### **Encumbrances**

As previously discussed, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General fund	\$ 1,611,301
Capital projects	1,588,063
Nonmajor governmental	 373,717
Total	\$ 3,573,081

#### Advances for Construction

The Authority records advances for construction representing two separate agreement types. Funds can be advanced by developers for the construction of specific facilities. These agreements call for rebates, up to the amount advanced, and have no expiration date. Developers can also construct a facility, dedicate it to the Authority and receive rebates up to the cost of the facility for up to 10 years. The Authority no longer enters into these types of agreements. At June 30, 2019, the Authority had \$32,902 outstanding in advances for construction.

#### County of James City, Virginia Notes to Basic Financial Statements June 30, 2019

#### 16) Commitments and Contingencies, Continued

#### **Operating Leases**

The County leases certain land and office space under noncancelable operating lease agreements. Rental expenditures related to these lease agreements were \$254,483 for the year ended June 30, 2019.

The Public Schools lease equipment and buildings under noncancelable operating leases. Total costs for such leases were approximately \$345,211 for the year ended June 30, 2019. The future minimum lease payments for these leases are as follows:

Year ending June 30:	go	Primary vernment - vernmental activities	omponent unit - Public Schools
2020	\$	258,607	\$ 228,711
2021		265,027	143,305
2022		271,635	89,639
2023		279,013	15,055
2024		286,223	224
2025-2029		820,724	 -
Total	\$	2,181,229	\$ 476,934

#### <u>Other</u>

The County and the Public Schools participate in a number of federal awards. Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County, the Public Schools and the Development Authority are currently not involved in any litigation in which management deems any potential impact would be material to their respective financial statements.

#### 17) Tax Abatements

The Development Authority negotiates tax abatements as part of the Enterprise Zone Grant Program, the purpose of which is to bring new commercial and industrial businesses to the County. To be eligible for this program, the business must be located in one of the two Enterprise Zones in the County and make a capital investment of \$500,000 or more in a commercial or industrial project. Depending on the investment, the taxes abated are Real Estate or Machinery & Tools. The abatement is determined by taking the improvement value of the tax assessment for qualified capital investments and applying the following percentages:

-	Real Estate	Machinery & Tools
Year 1	0.45%	0.50%
Year 2	0.36%	0.40%
Year 3	0.27%	0.30%
Year 4	0.18%	0.20%
Year 5	0.09%	0.10%

As of June 30, 2019, the County had 6 tax abatement agreements for Real Estate taxes as follows:

	Tax Amount						
Tax Abatement Program		Abated					
Enterprise Zone Grant Program - Real Estate	\$	12,231					

The Development Authority has a performance agreement with a business related to machinery and tools. The business is to make additional investments in their operations, which would increase their machinery and tools tax paid to the County. If the business meets a specified threshold of machinery and tools tax paid for five calendar years, the Development Authority and County will refund 10% of the total machinery and tools tax paid. For the year 2019, \$48,116 was returned to the business.

#### County of James City, Virginia Notes to Basic Financial Statements June 30, 2019

#### 18) Restatement

The net position as of the beginning of fiscal years 2018 and 2019 was restated to reflect an adjustment to the Authority's capital assets for construction in progress as well as an adjustment to the water meter agreement deposit liability as follows:

	6/30/2017 Previously Reported	Restatement	6/30/2017 As Restated
Statement of Net Position			
Capital assets - Construction in progress	\$ 2,398,338	\$ (809,312)	\$ 1,589,026
Current liabilities - Deposits	\$ (190,732)	\$ (373,000)	\$ (563,732)
Net position - Net investment in capital assets	\$ (136,696,744)	\$ 809,312	\$ (135,887,432)
Net position - Unrestricted	\$ (40,905,314)	\$ 373,000	\$ (40,532,314)

		6/30/2018 Previously Reported	R	estatement		6/30/2018 As Restated
Statement of Net Position						
Capital assets - Construction in progress	\$	3,993,821	\$	(1,441,342)	\$	2,552,479
Current liabilities - Deposits	\$	(287,962)	\$	(406,500)	\$	(694,462)
Net position - Net investment in capital assets	\$	(132,616,889)	\$	1,441,342	\$ (	(131,175,547)
Net position - Unrestricted	\$	(46,664,323)	\$	406,500	\$	(46,257,823)
Statement of Revenues, Expenses and Changes in Net Po Operating revenues - Other Operating expenses - Maintenance Operating loss Change in net position	sition \$ \$ \$ \$	n 77,545 1,381,649 (1,933,103) 1,568,551	\$ \$ \$ \$	(33,500) 632,030 (665,530) (665,530)	\$ \$ \$	44,045 2,013,679 (2,598,633) 903,021
Statement of Cash Flows Cash Flows from operating activities						
Cash received from customers	\$	15,781,875	\$	33,500	\$	15,815,375
Other cash received	\$	739,584	\$	(33,500)	\$	706,084
Cash payments to suppliers for goods and services Cash flows from capital and related financing activities	\$	(4,292,153)	\$	(632,030)	\$	(4,924,183)
Acquisition and construction of capital assets	\$	(2,698,112)	\$	632,030	\$	(2,066,082)

#### **19) Subsequent Event**

In July 2019, the Board authorized the purchase of 21 acres at Green Mount Industrial Park to be used for economic development purposes. In September 2019, the purchase was completed, and the total amount paid at closing was \$1,282,476.

\* \* \* \* \*

Required Supplementary Information Other Than MD&A

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#### County of James City, Virginia General Fund

The General Fund is the general operating fund of the County, which is used to account for all of the financial resources, except those required to be accounted for in another fund. Revenues are derived primarily from general property taxes, other local taxes, licenses, permits and fees and intergovernmental revenues. Primary expenditures are for public safety, public works, health and welfare, parks, recreation and culture, education and the general administration of the County.

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited) General Fund Year ended June 30, 2019

Fund, major and minor revenue source	Original budget	Final budget	Actual	I	Variance positive (negative)		
Revenue from local sources:							
General property taxes:							
Real property taxes	\$ 100,100,000	\$ 100,100,000	\$ 100,799,717	\$	699,717		
Real and personal public service							
corporation property taxes	2,150,000	2,150,000	2,070,535		(79,465)		
Personal property taxes	24,005,000	24,005,000	24,966,205		961,205		
Machinery and tools taxes	6,000,000	6,000,000	5,792,160		(207,840)		
Penalties	695,000	695,000	726,994		31,994		
Interest	350,000	350,000	389,226		39,226		
Total general property taxes	133,300,000	133,300,000	134,744,837		1,444,837		
Other local taxes:							
Local sales and use taxes	15,500,000	15,500,000	15,757,412		257,412		
Franchise license taxes	650,000	650,000	783,685		133,685		
Taxes on recordation and wills	1,450,000	1,450,000	1,141,226		(308,774)		
Hotel and motel room taxes	2,985,000	2,985,000	2,922,370		(62,630)		
Restaurant food taxes	7,390,000	7,390,000	7,509,825		119,825		
Deeds of conveyance	375,000	375,000	368,961		(6,039)		
Penalties	-	-	37,480		37,480		
Interest	-	-	10,204		10,204		
Total other local taxes	28,350,000	28,350,000	28,531,163		181,163		
Permits, privilege fees and regulatory licenses:							
Animal licenses	30,000	30,000	13,877		(16,123)		
Business licenses	7,330,000	7,330,000	7,658,776		328,776		
Motor vehicle licenses	200,000	200,000	220,060		20,060		
Building permits	1,162,000	1,144,000	893,697		(250,303)		
Permits and other licenses	777,000	795,000	710,121		(84,879)		
Total permits, privilege fees and							
regulatory licenses	9,499,000	9,499,000	9,496,531		(2,469)		
Fines and forfeitures	280,000	280,000	292,518		12,518		
Use of money and property	220,000	220,000	166,340		(53,660)		
Charges for services:							
Excess fees - Clerk of Court	230,000	230,000	163,088		(66,912)		
Charges for Commonwealth's attorney	6,000	6,000	6,585		585		
Charges for law enforcement and traffic control	135,000	135,000	136,740		1,740		
Charges for emergency medical services	2,050,000	2,050,000	2,023,437		(26,563)		
Charges for parks and recreation	3,545,500	3,545,500	3,734,662		189,162		
Landfill user fees	310,000	310,000	355,498		45,498		
Other fees	173,500	173,500	166,331		(7,169)		
Total charges for services	6,450,000	6,450,000	6,586,341		136,341		
Miscellaneous revenue:		_,,			,		
Sale of property	127,000	127,000	131,814		4,814		
Miscellaneous	123,000	123,000	149,715		26.715		
Total miscellaneous revenue	250.000	250.000	281,529		31,529		
Total revenue from local sources	178,349,000	178,349,000	180,099,259		1,750,259		
	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,,=		

(Continued)

See accompanying notes to the required supplementary information and independent auditor's report.

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited) General Fund Year ended June 30, 2019

Fund, major and minor revenue source		Original budget		Final budget		Actual		Variance positive (negative)		
Revenue from the Commonwealth:										
Noncategorical aid:	•		•		•	~~ ~~~	•			
Mobile home titling taxes	\$	30,000	\$	30,000	\$	30,590	\$	590		
Tax on deeds		500,000		500,000		380,568		(119,432)		
Railroad rolling stock taxes		60,000		60,000		55,323		(4,677)		
Personal property tax relief		9,770,137		9,770,137		9,770,137		-		
Communications sales and use tax		1,600,000		1,600,000		1,445,956		(154,044)		
Car rental tax		120,000		120,000		117,041		(2,959)		
Total noncategorical aid		12,080,137		12,080,137		11,799,615		(280,522)		
Categorical aid:										
Shared expenses:										
Commonwealth's attorney		575,000		575,000		575,659		659		
Sheriff		750,000		750,000		753,347		3,347		
Commissioner of the revenue		179,849		179,849		179,502		(347)		
Treasurer		165,500		165,500		170,245		4,745		
Registrar/electoral board		50,000		50,000		47,586		(2,414)		
Clerk of the circuit court		485,000		485,000		484,371		(629)		
Total shared expenses		2,205,349		2,205,349		2,210,710		5,361		
Other categorical aid:										
Wireless Board		210,000		210,000		223,951		13,951		
Commission of the arts		4,750		4,750		4,500		(250)		
HB 599 payments		1,400,000		1,400,000		1,413,432		13,432		
Share of state sales tax		11,817,764		11,817,764		11,999,269		181,505		
DMV Satellite Office		85,000		85,000		87,268		2,268		
Total other categorical aid		13,517,514		13,517,514		13,728,420		210,906		
Total categorical aid		15,722,863		15,722,863		15,939,130		216,267		
Total revenue from the Commonwealth		27,803,000		27,803,000		27,738,745		(64,255)		
Revenue from the federal government:		· · ·	-	<u> </u>	-			<b>,</b> , , , , ,		
Payments in lieu of taxes		8,000		8,000		8,257		257		
Total revenue from the federal government		8,000		8,000		8,257		257		
Total revenues	\$ 2	06,160,000	\$ 2	206,160,000	\$ 2	207,846,261	\$	1,686,261		

(Continued)

See accompanying notes to the required supplementary information and independent auditor's report.

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited) General Fund Year ended June 30, 2019

General government administration:           Legislative:           Board of supervisors         \$ 177.098         \$ 193.342         \$ 187.975         \$ 5.367           General and financial administration:         744.116         733.332         666.285         42.047           County administrator         744.116         733.332         666.285         42.047           County administrator         628.370         652.903         54.43.08         106.645           County administrator         628.370         652.903         32.64         12.80         12.92           Commissioner of the revenue         864.151         864.151         864.161         365.622         22.966           Real estate assessments         666.836         666.120         135.209         15.799         15.799         17.1147.006         143.768           Purchasing         285.661         220.707         1.414.006.475         1005.79         1.414.006.475         1005.79           Information technology         1.303.332         380.641         1.308.761         1.402.46         1.102.7318         906.666           Otor registration and elections         333.32         380.541         1.365.90         1.027.31         1.906.666           Uvenil	Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)	
Board of supervisors         \$ 177.098         \$ 193.342         \$ 187.975         \$ 5.367           General and financial administration:         744.116         738.332         666.285         42.047           County administrator         744.116         738.332         438.925         13.804           Human resources         628.370         652.903         546.358         106.545           Legal services         52.500         53.280         19.240         22.066           Commissioner of the revenue         864.151         864.151         842.085         22.066           Real estate assessments         656.636         655.636         622.006         135.209         15.799           Treasurer         1,115.229         815.606         220.667         17.879.461         103.185           Purchasing         285.661         285.661         270.706         14.955         17.006.475         105.799           Information technology         1,305.875         1,238.767         1,407.406         1,155.909         -           Total general and financial administration         1.082.582         11.933.884         11.027.318         906.666           Judicial administration:         12.384.012         12.556.867         11.558.103         932.761 <td></td> <td></td> <td></td> <td></td> <td></td>						
General and financial administration:         744.116         738.332         696.285         42.047           County attorney         453.529         453.529         453.629         439.825         13.604           Human resources         628.370         652.903         543.535         106.545           Legal services         628.370         652.300         52.500         33.260         19.240           Commissioner of the revenue         864,151         864.151         842.085         220.667           Real estate assessments         666.836         662.1014         35.822         7.783.31         1.240.541         97.290           Accounting         149.708         151.008         135.209         15.799         15.799           Accounting         1.826.813         1.902.647         1.799.461         103.186           Purchasing         285.661         225.067         1.147.026         89.741           Statilfe office         218.477         218.477         207.502         10.975           Fleet maintenance         1.080.720         1.155.909         1.15.939         -           Total general and financial administration         12.384.012         12.515.677         115.83.103         932.764           Judicial a						
County administrator         744,116         78,332         696,285         42,047           County attorney         453,529         433,529         439,825         13,604           Human resources         52,500         52,500         53,260         19,240           Commissioner of the revenue         864,151         864,151         844,151         844,151         844,151         842,085         22,066           Real estate assessments         666,836         656,636         656,632         621,014         35,822           Treasurer         1,115,29         1,115,29         885,562         229,667           Financial management         1,339,131         1,337,831         1,240,541         97,290           To for Applications         1,102,466         1,240,767         1,047,920         105,799           To for Applications         1,102,466         1,112,204         10,06,475         10,975           Filet maintenance         1,080,720         1,155,099         -         1,155,099         -           Total general and financial administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         20,39,092         39,092         30,572         8,520		\$ 177,098	\$ 193,342	\$ 187,975	\$ 5,367	
Counfy attorney         453.529         453.529         439.925         13,604           Human resources         628.370         652.903         546.358         106,545           Legal services         52,500         52,500         33,260         19,240           Commissioner of the revenue         864,151         864,151         842,085         220,667           Real estate assessments         666,836         666,036         621,014         35,822           Treasurer         1,115,229         1,115,229         1,328,311         1,327,313         1,242,641         179,461         103,186           Purchasing         285,661         226,667         1,49,055         17,204         1,006,475         105,729           Information technology         1,305,875         1,236,767         1,447,026         88,741           Satellite office         218,477         218,477         207,502         10,975           Total general and financial administration         11,823,582         11,933,984         11,027,318         906,665           Jucenia and general government administration         12,384,012         12,515,867         11,583,103         932,764           Jucenia and financial administration         12,384,012         12,515,867         11,583,103	General and financial administration:					
Human resources         628,370         652,903         546,358         106,545           Legal services         52,500         52,500         33,260         19,240           Commissioner of the revenue         864,151         864,151         842,085         22,066           Real estate assessments         656,836         656,836         656,836         621,014         35,822           Treasurer         1,115,229         1,115,229         865,562         222,667           Financial management         1,339,131         1,337,831         1,240,541         97,290           Accounting         149,708         151,008         135,209         15,799           IT Infrastructure         1,826,813         1,902,647         1,147,026         89,741           Stabilito technology         1,305,875         1,286,767         1,147,026         89,741           Stabilito technology         1,305,875         1,286,767         1,147,026         89,741           Stabilito efficions:         11,823,582         11,933,884         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Total general government administration         12,384,012         12,515,867         11	County administrator	,	'	,	42,047	
Legal services         52,500         52,500         33,260         19,240           Commissioner of the revenue         864,151         864,151         842,085         22,066           Real estate assessments         656,836         656,836         621,014         35,822           Treasurer         1,115,229         1,115,229         885,562         229,667           Financial management         1,339,131         1,337,831         1,240,541         97,299           Accounting         149,708         151,008         135,209         15,799           IT Infrastructure         1,826,813         1,902,647         1,799,461         103,186           Purchasing         285,661         285,661         270,706         14,955           IT Core Applications         1,102,466         1,112,204         1,006,475         105,729           Information technology         1,305,875         1,236,767         1,147,026         89,741           Satellite office         218,477         218,477         207,502         10,975           Total general and financial administration         12,384,012         12,516,867         11,027,318         906,666           Outer registration and elections         393,332         398,541         307,727 <t< td=""><td>County attorney</td><td></td><td></td><td>439,925</td><td>'</td></t<>	County attorney			439,925	'	
Commissioner of the revenue         864, 151         864, 151         842, 085         22,066           Real estate assessments         656,836         666,836         621,014         35,822           Treasurer         1,115,229         1,115,229         85,562         229,667           Financial management         1,339,131         1,337,831         1,240,541         97,290           Accounting         1,826,813         1,902,647         1,799,461         103,186           Purchasing         285,661         287,0706         149,955         17,0706         19,771           Statilie office         218,477         218,477         218,477         20,7502         10,975           Fleet maintenance         1,080,720         1,155,909         -         -         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731         906,666           Judicial administration         12,384,012         12,515,867         11,583,103         932,764           Judeial administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764 <td< td=""><td>Human resources</td><td>628,370</td><td>652,903</td><td>546,358</td><td>106,545</td></td<>	Human resources	628,370	652,903	546,358	106,545	
Real estate assessments         656,836         666,836         621,014         55,822           Treasurer         1,115,229         1,115,229         865,562         229,667           Financial management         1,339,131         1,337,831         1,240,541         97,290           Accounting         149,708         151,008         135,209         15,799           IT Infrastructure         1,826,681         290,2647         1,799,461         103,186           Purchasing         285,661         285,661         270,706         14,955           IT Core Applications         1,102,466         1,112,204         1,006,475         109,75           Information technology         1,305,875         1,236,767         1,147,026         89,741           Satellite difice         218,477         218,477         207,502         10,975           Total general and financial administration         11,233,582         11,933,984         11,027,318         906,666           Over registration and elections         383,332         388,541         367,810         20,731           Total general operent administration         12,384,012         12,515,867         11,58,103         932,764           Judicial administration:         12,384,012         14,439	Legal services	,	'	,	,	
Treasurer         1,115,229         1,115,229         885,562         229,667           Financial management         1,339,131         1,337,831         1,240,541         97,290           Accounting         1,49,708         151,008         135,209         15,799           IT Infrastructure         1,826,813         1,902,647         1,799,461         103,186           Purchasing         285,661         2270,706         14,955         17         Core Applications         1,102,466         1,112,204         1,006,475         105,729           Information technology         1,305,875         1,236,767         1,147,026         89,741           Satellite office         218,477         207,502         10,975         11933,984         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Total general government administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         13,583,103         932,764           Judicial district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         <	Commissioner of the revenue					
Financial management         1.339,131         1.337,831         1.240,641         97,290           Accounting         1.49,708         151,008         135,209         15,799           IT Infrastructure         1.826,813         1.902,647         1,799,461         103,186           Purchasing         285,661         285,661         270,706         14,955           IT core Applications         1.102,466         1,112,204         1,006,475         105,729           Information technology         1.305,875         1.238,767         1,447,026         89,741           Satellite office         218,477         218,477         207,502         10,975           Total general and financial administration         11,823,582         11,933,984         11,027,318         906,666           Dadroid elections:         383,332         388,541         367,810         20,731           Judicial administration:         12,384,012         12,515,667         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         11,66,74         6           General distric court         744,227         743,157         1,700         551,145         16,674           General distric tourt         744,227         748,227 <td>Real estate assessments</td> <td></td> <td></td> <td></td> <td></td>	Real estate assessments					
Accounting         149,708         151,008         135,209         15,799           IT Infrastructure         1,826,813         1,902,647         1,799,461         103,186           Purchasing         285,661         286,661         270,706         14,955           IT Core Applications         1,102,466         1,112,204         1,006,475         105,729           Information technology         1,305,875         1,236,767         1,147,026         89,741           Satellite office         218,477         203,767         1,147,026         89,741           Satellite office         218,477         218,477         207,502         10,975           Fleet maintenance         1,080,720         1,155,909         1,155,909         -           Total general and financial administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764           Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         34,822         744,227         731,157         17,070           Sheriff         1,445,592         1,445,027					229,667	
IT Infrastructure         1.826.813         1.902.467         1.799.461         103.186           Purchasing         285.661         285.661         270,706         14.955           IT Core Applications         1.102.466         1.112.204         1.006,475         105.729           Information technology         1.305.875         1.236,767         1.447.026         89,741           Satellite office         218.477         218,477         207.502         10,975           Fleet maintenance         1.080.720         1.155.909         1.155.909         -           Total general overnment administration         11.233.582         11.933.984         10.027.318         906.666           Sourd of elections:         20.731         21.515.867         11.55.909         -         -           Voter registration and elections         383.332         388,541         367.810         20.731           Jucicial deministration:         12.384.012         12.515.867         11.583.103         932.764           Jucicial administration administration         12.384.012         12.51.445         16.674           General district court         748.227         748.227         731,157         1.7070           Sheriff         1.443.592         1.446.027 <t< td=""><td>Financial management</td><td>1,339,131</td><td></td><td>1,240,541</td><td>97,290</td></t<>	Financial management	1,339,131		1,240,541	97,290	
Purchasing         285,661         286,661         270,706         14,955           IT Core Applications         1,102,466         1,112,204         1,006,475         105,729           Information technology         1,305,875         1,236,767         207,502         10,975           Satellite office         218,477         207,502         10,975           Fleet maintenance         1,080,720         1,155,909         -           Total general and financial administration         11,823,582         11,933,984         11,027,318         906,666           Board of elections:         Voter registration and elections         383,332         388,541         367,810         20,731           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,877         1,562         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,446,592         1,446,027	Accounting	149,708	151,008	135,209	15,799	
IT Core Applications         1,102,466         1,112,204         1,006,475         105,729           Information technology         1,305,875         1,236,6767         1,147,026         89,741           Satellite office         218,477         218,477         207,502         10,975           Fleet maintenance         1,080,720         1,155,909         -         -           Total general and financial administration         11,823,582         11,933,984         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Uricial general government administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         Courts:         001,572         8,520         30,902         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         731,157         17,700         Sheriff         11,087,321         54,776           9th judicial district         6,408         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,378	IT Infrastructure	1,826,813	1,902,647	1,799,461	103,186	
Information technology         1.305.875         1.236.767         1.147.026         89,741           Satellite office         218.477         218.477         207.502         10.975           Fleet maintenance         1.080.720         11.55.909         -         -           Total general and financial administration         11.823.582         11.933.984         11.027.318         906.666           Woter registration and elections         383.332         388.541         367.810         20.731           Total general government administration         12.384.012         12.515.867         11.583.103         932.764           Judicial administration:         20.731         11.683.103         932.764         30.772         8.520           Juvenile and domestic relations district court         14.439         14.439         12.877         1.562           Juvenile and domestic relations district court         748.227         748.227         731.157         17.070           Sheriff         1.445.592         1.446.027         1.391.251         54.776         941           Ocurt services and juvenile detention         329.059         329.978         581         69         Court services and juvenile detention         329.059         329.373         28.364           Court servi				,	14,955	
Satellite office         218,477         218,477         207,502         10,975           Fleet maintenance         1,080,720         1,155,909         1,155,909         -         -           Board of elections:         006,666         11,933,984         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Total general government administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         000,657         11,583,103         932,764         94,012         90,022         30,572         8,520           Courts:         00rex of the circuit court         14,439         14,439         12,877         1,562         11,57         17,070           Sheriff         1,445,592         1,446,027         1,381,251         54,776         94         106,579         329,378         581           Courts ervices and juvenile detention         329,059         329,378         581         06,579         329,373         28,364           Courthouse         544,953         588,318         451,739         106,579         20,448         234,195           Public safety:         20         206,5331	IT Core Applications			1,006,475	105,729	
Fleet maintenance         1.080,720         1.155,909         1.155,909         -           Total general and financial administration         11.823,582         11.933,984         11.027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Total general government administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         20,671         567,611         567,819         551,145         16,674           Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         39,092         30,092         30,572         8,520           Juvenile and domestic relations district court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776         9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581         361,733         28,364           Court services and juvenile detention         4,681,005         4,732,026         4,497,831	Information technology	1,305,875	1,236,767	1,147,026	89,741	
Total general and financial administration         11,823,582         11,933,984         11,027,318         906,666           Board of elections:         383,332         388,541         367,810         20,731           Voter registration and elections         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         Courts:         12,384,012         12,515,867         11,583,103         932,764           Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         14,439         14,439         12,877         1,562         8,520           Juvenile and domestic relations district court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,439         69         200,731         106,579           Court services and juvenile detention         329,059         329,978         581         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737 <td>Satellite office</td> <td>218,477</td> <td>218,477</td> <td>207,502</td> <td>10,975</td>	Satellite office	218,477	218,477	207,502	10,975	
Board of elections:         383,332         388,541         367,810         20,731           Voter registration and elections         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         Courts:         11,583,103         932,764         932,764           Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         14,439         14,439         12,877         1,562         1,446,027         1,391,251         54,776           Juvenile and domestic relations district court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776         9th judicial district         6,408         6,4339         69           Court services and juvenile detention         329,053         329,378         581         06,579         106,579         102,737         993,373         28,364           Courthouse         544,953         558,318         451,739         106,579         28,364           Total courts         3,069,624					-	
Voter registration and elections Total general government administration         383,332         388,541         367,810         20,731           Judicial administration:         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,373         28,864           Conthouse         544,953         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Public safety:         Law enforcement and traffic control:         11,087,321         11,134,566         11,000,284	Total general and financial administration	11,823,582	11,933,984	11,027,318	906,666	
Total general government administration         12,384,012         12,515,867         11,583,103         932,764           Judicial administration:         Courts:         Courts:         567,611         567,819         551,145         16,674           General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         14,2877         1,552           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         699           Court services and juvenile detention         329,059         329,378         581           Courts         3,695,381         3,710,289         3,504,458         205,831           Conthouse         544,953         548,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Public safety:         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629 <td></td> <td></td> <td></td> <td></td> <td></td>						
Judicial administration:         Courts:           Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         12,877         1,562           Clerk of the circuit court         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,378         581           Court services and juvenile detention         329,059         329,373         28,364           Courthouse         544,953         558,318         451,739         106,679           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         11,087,321 <td>Voter registration and elections</td> <td></td> <td></td> <td></td> <td></td>	Voter registration and elections					
Courts:         Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         Police department         11,087,321         11,134,566         11,000,284         134,282		12,384,012	12,515,867	11,583,103	932,764	
Circuit court and judicial services         567,611         567,819         551,145         16,674           General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         11,087,321         11,134,566         11,000,284         134,282           Police department         11,952,6	Judicial administration:					
General district court         39,092         39,092         30,572         8,520           Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Court services and juvenile detention         329,059         3558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total courts         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Itawe nforcement and traffic control:         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total ave enforcement and traffic c						
Juvenile and domestic relations district court         14,439         14,439         12,877         1,562           Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total aw enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue	Circuit court and judicial services	567,611	567,819		16,674	
Clerk of the circuit court         748,227         748,227         731,157         17,070           Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         700         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total aw enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Co	General district court	,	'			
Sheriff         1,445,592         1,446,027         1,391,251         54,776           9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         Police department         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         _         _	Juvenile and domestic relations district court	14,439	14,439	12,877	1,562	
9th judicial district         6,408         6,408         6,339         69           Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         Police department         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         2,542,877         -           Regional jail         2,541,793         1,420,173         1,359,184         60,989	Clerk of the circuit court	748,227	748,227	731,157	17,070	
Court services and juvenile detention         329,059         329,959         329,378         581           Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:           2,868,422         288,207           Total law enforcement and traffic control         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:             2,0717           Correction and detention:          2,541,793         2,542,877         2,542,877            Regional jail         2,541,793         2,542,877         2,542,877 <td< td=""><td>Sheriff</td><td>1,445,592</td><td>1,446,027</td><td>1,391,251</td><td>54,776</td></td<>	Sheriff	1,445,592	1,446,027	1,391,251	54,776	
Courthouse         544,953         558,318         451,739         106,579           Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         900,284         134,282         288,207           Total law enforcement and traffic control         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         2,542,877         -           Regional jail         2,541,793         1,420,173         1,359,184         60,989           Other protection:         -         -         -         -           Animal control         173,792	9th judicial district	6,408	6,408	6,339	69	
Total courts         3,695,381         3,710,289         3,504,458         205,831           Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         906,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         -         -           Regional jail         2,541,793         2,542,877         -         -           Inspections:         1,413,673         1,420,173         1,359,184         60,989           Other protection:         1,413,673         1,420,173         1,359,184         60,989           Other	Court services and juvenile detention	329,059	329,959	329,378	581	
Commonwealth's attorney         985,624         1,021,737         993,373         28,364           Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         4,681,005         4,732,026         4,497,831         234,195           Police department         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         Fire department and emergency medical services         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         Regional jail         2,541,793         2,542,877         2,542,877         -           Building and safety permits         1,413,673         1,420,173         1,359,184         60,989           Other protection:         Animal control         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection <td>Courthouse</td> <td>544,953</td> <td>558,318</td> <td>451,739</td> <td>106,579</td>	Courthouse	544,953	558,318	451,739	106,579	
Total judicial administration         4,681,005         4,732,026         4,497,831         234,195           Public safety:         Law enforcement and traffic control:         11,087,321         11,134,566         11,000,284         134,282           Police department         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         Fire department and emergency medical services         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         Regional jail         2,541,793         2,542,877         -         -           Inspections:         Building and safety permits         1,413,673         1,420,173         1,359,184         60,989           Other protection:         Animal control         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931         146,690	Total courts	3,695,381	3,710,289	3,504,458	205,831	
Public safety:       11,087,321       11,134,566       11,000,284       134,282         Emergency communications       3,156,629       3,156,629       2,868,422       288,207         Total law enforcement and traffic control       14,243,950       14,291,195       13,868,706       422,489         Fire and rescue services:       11,952,684       12,038,245       12,017,528       20,717         Correction and detention:       2,541,793       2,542,877       2,542,877       -         Inspections:       1,413,673       1,420,173       1,359,184       60,989         Other protection:       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Commonwealth's attorney	985,624	1,021,737	993,373	28,364	
Law enforcement and traffic control:         Police department       11,087,321       11,134,566       11,000,284       134,282         Emergency communications       3,156,629       3,156,629       2,868,422       288,207         Total law enforcement and traffic control       14,243,950       14,291,195       13,868,706       422,489         Fire and rescue services:       11,952,684       12,038,245       12,017,528       20,717         Correction and detention:       2,541,793       2,542,877       2,542,877       -         Inspections:       1,413,673       1,420,173       1,359,184       60,989         Other protection:       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Total judicial administration	4,681,005	4,732,026	4,497,831	234,195	
Police department         11,087,321         11,134,566         11,000,284         134,282           Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         2,542,877         -           Inspections:         1,413,673         1,420,173         1,359,184         60,989           Other protection:         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	· · · · · · · · · · · · · · · · · · ·					
Emergency communications         3,156,629         3,156,629         2,868,422         288,207           Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         Fire department and emergency medical services         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         2,541,793         2,542,877         2,542,877         -           Inspections:         1,413,673         1,420,173         1,359,184         60,989           Other protection:         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	Law enforcement and traffic control:					
Total law enforcement and traffic control         14,243,950         14,291,195         13,868,706         422,489           Fire and rescue services:         Fire department and emergency medical services         11,952,684         12,038,245         12,017,528         20,717           Correction and detention:         Regional jail         2,541,793         2,542,877         -         -           Inspections:         Building and safety permits         1,413,673         1,420,173         1,359,184         60,989           Other protection:         Animal control         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690		11,087,321	11,134,566	11,000,284	134,282	
Fire and rescue services:       11,952,684       12,038,245       12,017,528       20,717         Correction and detention:       2,541,793       2,542,877       2,542,877       -         Regional jail       2,541,793       2,542,877       2,542,877       -         Inspections:       3       3       1,420,173       1,359,184       60,989         Other protection:       3       1,413,673       1,420,173       1,359,184       60,989         Other protection:       3       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Emergency communications			2,868,422	288,207	
Fire department and emergency medical services       11,952,684       12,038,245       12,017,528       20,717         Correction and detention:       2,541,793       2,542,877       2,542,877       -         Regional jail       2,541,793       2,542,877       2,542,877       -         Inspections:       1,413,673       1,420,173       1,359,184       60,989         Other protection:       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Total law enforcement and traffic control	14,243,950	14,291,195	13,868,706	422,489	
Correction and detention:       2,541,793       2,542,877       -         Regional jail       2,541,793       2,542,877       -         Inspections:       3       3       1,420,173       1,359,184       60,989         Other protection:       3       3       1,413,673       1,420,173       1,359,184       60,989         Other protection:       3       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Fire and rescue services:					
Regional jail       2,541,793       2,542,877       2,542,877       -         Inspections:       Building and safety permits       1,413,673       1,420,173       1,359,184       60,989         Other protection:       Animal control       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Fire department and emergency medical services	11,952,684	12,038,245	12,017,528	20,717	
Inspections:       1,413,673       1,420,173       1,359,184       60,989         Other protection:       173,792       173,792       157,033       16,759         Animal control       173,792       173,792       157,033       16,759         Emergency management       275,145       275,553       245,622       29,931         Total other protection       448,937       449,345       402,655       46,690	Correction and detention:					
Building and safety permits1,413,6731,420,1731,359,18460,989Other protection:173,792173,792157,03316,759Animal control173,792173,792157,03316,759Emergency management275,145275,553245,62229,931Total other protection448,937449,345402,65546,690	Regional jail	2,541,793	2,542,877	2,542,877		
Other protection:         173,792         173,792         157,033         16,759           Animal control         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	Inspections:					
Animal control         173,792         173,792         157,033         16,759           Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	Building and safety permits	1,413,673	1,420,173	1,359,184	60,989	
Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	Other protection:					
Emergency management         275,145         275,553         245,622         29,931           Total other protection         448,937         449,345         402,655         46,690	Animal control	173,792	173,792	157,033	16,759	
Total other protection         448,937         449,345         402,655         46,690		275,145				
				402,655		
30,001,037 $30,741,035$ $30,190,950$ $300,005$	Total public safety	30,601,037		30,190,950	550,885	

(Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Unaudited) General Fund Year ended June 30, 2019

Fund, major and minor expenditure source	Original budget	Final budget	Actual	Variance positive (negative)
Sanitation and waste removal:				
Grounds maintenance	\$ 2,157,403	\$ 2,531,157	\$ 2,196,614	\$ 334,543
Solid waste and recycling	1,407,582	1,501,242	1,489,202	12,040
Total sanitation and waste removal	3,564,985	4,032,399	3,685,816	346,583
Maintenance of general buildings and grounds:				
Facilities management	5,086,020	4,950,601	4,526,681	423,920
Total public works	8,651,005	8,983,000	8,212,497	770,503
Health and human services:				
Local health department	778,786	778,786	712,249	66,537
Behavioral health and development services	1,578,768	1,578,768	1,578,768	-
Total health and human services	2,357,554	2,357,554	2,291,017	66,537
Education:				
School board administration	93,368,382	93,368,382	91,070,061	2,298,321
Parks, recreation and cultural:				
Parks and recreation:				
Administration	5,135,154	5,206,665	5,161,234	45,431
Community centers	424,343	429,221	315,002	114,219
Park operations	411,689	469,833	451,350	18,483
Recreation services	422,691	423,391	339,627	83,764
Total parks and recreation	6,393,877	6,529,110	6,267,213	261,897
Library:				
Regional library	4,618,401	4,618,401	4,618,401	-
Total parks, recreation and cultural	11,012,278	11,147,511	10,885,614	261,897
Community development:				
Planning and community development:				
Planning	1,322,787	1,419,587	875,619	543,968
Community Development	205,120	208,283	207,237	1,046
Zoning enforcement	340,099	340,099	322,664	17,435
Economic development	429,023	429,200	419,935	9,265
Contributions – other	1,033,424	1,032,340	1,019,610	12,730
Regional transportation	708,761	708,761	708,761	-
Total planning and community	4 000 04 4	4 4 2 0 0 7 0	2 552 020	F04 444
development	4,039,214	4,138,270	3,553,826	584,444
Environmental management:	0 175 011	2 207 746	1 004 700	402 007
Stormwater & Resource protection Total environmental management	<u>2,175,911</u> 2,175,911	<u>2,397,716</u> 2,397,716	1,994,709	403,007
Total community development	6,215,125	6,535,986	<u>1,994,709</u> 5,548,535	<u>403,007</u> 987,451
Nondepartmental:	0,213,123	0,555,900	5,540,555	907,431
Miscellaneous	36,304	(14,518)	_	(14,518)
Health insurance	- 30,304	(14,510)	1,015,671	(1,015,671)
Total nondepartmental	36,304	(14,518)	1,015,671	(1,030,189)
Total expenditures	169,306,702	170,367,643	165,295,279	6,088,035
Excess of revenues over expenditures	36,853,298	35,792,357	42,550,982	7,774,296
Other financing sources (uses):	00,000,200	00,102,001	12,000,002	1,111,200
Transfers in	62,600	62,600	62,842	242
Transfers out	(36,915,898)	(38,806,898)	(41,503,213)	(2,696,315)
Total other financing sources (uses)	(36,853,298)	(38,744,298)	(41,440,371)	(2,696,073)
Net change in fund balance	-	(2,951,941)	1,110,611	5,078,223
Fund balance at beginning of year	-	2,951,941	45,778,686	42,826,745
Fund balance at end of year	\$ -	\$ -	\$ 46,889,297	\$ 47,904,968
	<del>.</del>		+ .0,000,201	+,00,000

#### County of James City, Virginia Schedule of Changes in the Net Pension Liability and Related Ratios Required Supplementary Information (Unaudited) Years ended June 30, 2019, 2018, 2017, 2016 and 2015<sup>\*</sup> (1)

		2015			2016		2017			2018				2019		
	County	JCSA	Public Schools' Non-Professional	County	JCSA	Public Schools' Non-Professional	County	JCSA	Public Schools' Non-Professional	County	JCSA	Public Schools' Non-Professional	County	JCSA	Public Schools' Non-Professional	
Total pension liability	obuilty	0004	Non-inforcasional	obuilty	0004	Non-releasional	oounty		Non-Froncostonia	obuilty	0004	Hon Toressionar	obuilty	0004	Non-recessional	
Service cost	\$ 4,376,092	\$ 417.066	\$ 507,972	\$ 4.416.137	\$ 430,269	\$ 526,136	\$ 4,398,469	\$ 404.294	\$ 540,481	\$ 4.344.463	\$ 411.137	\$ 523,460	\$ 4.233.955	\$ 379,365	\$ 506.887	
Interest	9,996,496	913,818	1,021,383	10,586,624	978,647	1,087,945	11,164,260	1,032,165	1,157,021	11,561,915	1,104,651	1,222,200	12,034,506	1,132,686	1,254,419	
Changes of benefit terms	-	· -	· · ·	-	-	-	-	· · ·	· · ·	-	-	-	-	· · ·	-	
Differences between expected and																
actual experience	-	-		252,227	(146,331)	(13,491)	(2,733,673)	128,139	(122,658)	(554,290)	(213,521)	(318,599)	(258,300)	62,537	(287,441)	
Changes in assumptions	-	-		-	-			-		(1,296,832)	(335,427)	(236,957)		-		
Benefit payments, including refunds of																
employee contributions	(5,223,843)	(376,365)	(570,189)	(6,660,511)	(433,146)	(586,736)	(7,345,595)	(562,945)	(640,852)	(6,950,943)	(495,181)	(646,577)	(7,656,974)	(637,522)	(813,097)	
Net change in total pension liability	9,148,745	954,519	959,166	8,594,477	829,439	1,013,854	5,483,461	1,001,653	933,992	7,104,313	471,659	543,527	8,353,187	937,066	660,768	
Total pension liability, beginning	145,419,002	13,242,723	14,876,279	154,567,747	14,197,242	15,835,445	163,162,224	15,026,681	16,849,299	168,645,685	16,028,334	17,783,291	175,749,998	16,499,993	18,326,818	
Total pension liability, ending (a)	\$154,567,747	\$ 14,197,242	\$ 15,835,445	\$163,162,224	\$ 15,026,681	\$ 16,849,299	\$ 168,645,685	\$ 16,028,334	\$ 17,783,291	\$175,749,998	\$ 16,499,993	\$ 18,326,818	\$184,103,185	\$ 17,437,059	\$ 18,987,586	
Plan fiduciary net position																
Contributions - employer	4,362,691	308,820	435,519	4,065,806	329,381	372,141	4,133,647	336,720	369,942	3,536,962	288,588	233,501	3,660,271	297,525	224,276	
Contributions - employee	1,909,429	197,188	237,728	1,844,202	193,349	256,454	1,870,648	197,261	256,786	1,934,998	210,624	257,483	1,952,900	204,311	249,325	
Net investment income	18,931,089	1,802,418	2,265,304	6,365,577	612,704	764,646	2,508,354	245,617	309,381	17,721,493	1,734,000	2,158,117	11,930,106	1,174,317	1,451,191	
Benefit payments, including refunds of																
employee contributions	(5,223,843)	(376,365)	(570,189)	(6,660,511)	(433,146)	(586,736)	(7,345,595)	(562,945)	(640,852)	(6,950,943)	(495,181)	(646,577)	(7,656,974)	(637,522)	(813,097)	
Adminstrative expense	(100,186)	(9,511)	(12,002)	(86,580)	(8,173)	(10,296)	(89,515)	(8,604)	(10,703)	(101,649)	(9,804)	(12,355)	(102,499)	(10,045)	(12,546)	
Other	998	95	120	(1,349)	(130)	(162)	(1,066)	(104)	(130)	(15,816)	(1,553)	(1,926)	(10,651)	(1,050)	(1,291)	
Net change in plan fiduciary net position	19,880,178	1,922,645	2,356,480	5,527,145	693,985	796,047	1,076,473	207,945	284,424	16,125,045	1,726,674	1,988,243	9,773,153	1,027,536	1,097,858	
Plan fiduciary net position, beginning	119,228,777	11,335,104	14,283,651	139,108,955	13,257,749	16,640,131	144,636,100	13,951,734	17,436,178	145,712,573	14,159,679	17,720,602	161,837,618	15,886,353	19,708,845	
Plan fiduciary net position, ending (b)	139,108,955	13,257,749	16,640,131	144,636,100	13,951,734	17,436,178	145,712,573	14,159,679	17,720,602	161,837,618	15,886,353	19,708,845	171,610,771	16,913,889	20,806,703	
Net pension liability (asset) (a) - (b)	\$ 15,458,792	\$ 939,493	\$ (804,686)	\$ 18,526,124	\$ 1,074,947	\$ (586,879)	\$ 22,933,112	\$ 1,868,655	\$ 62,689	\$ 13,912,380	\$ 613,640	\$ (1,382,027)	\$ 12,492,414	\$ 523,170	\$ (1,819,117)	
Plan fiduciary net position as a percentage of the total pension liability	90.00%	93.38%	105.08%	88.65%	92.85%	103.48%	86.40%	88.34%	99.65%	92.08%	96.28%	107.54%	93.21%	97.00%	109.58%	
Covered payroll	\$ 37,347,889	\$ 3,943,666	\$ 4,812,365	\$ 36,788,968	\$ 3,897,762	\$ 5,154,307	\$ 37,681,907	\$ 4,026,779	\$ 5,123,850	\$ 38,853,860	\$ 4,083,082	\$ 5,000,257	\$ 40,475,381	\$ 4,230,543	\$ 4,802,484	
Net pension liability (asset) as a percentage of the total covered payroll	41.39%	23.82%	-16.72%	50.36%	27.58%	-11.39%	60.86%	46.41%	1.22%	35.81%	15.03%	-27.64%	30.86%	12.37%	-37.88%	

(1) This schedule is intended to present 10 years of information. GASB 68 and 71 were implemented in fiscal year 2015, and additional years will be presented as the information becomes available.

\* The amounts presented have a measurement date of the previous fiscal year end.

See accompanying notes to the required supplementary information and independent auditor's report.

Schedule of Employer's Share of Net Pension Liability

Required Supplementary Information (Unaudited)

rears ended	June 30, 20	J19, 2018,	2017, 2016	and 2015"	(1)

	Public Schools' Professional									
	2015			2016		2017		2018		2019
Employer's proportion of the net pension liability		0.85987%		0.87896%		0.87104%		0.86356%		0.84943%
Employer's proportionate share of the net pension liability	\$	103,913,000	\$	110,629,000	\$	122,069,000	\$	106,201,000	\$	99,893,000
Employer's covered payroll	\$	62,882,350	\$	65,034,559	\$	65,800,057	\$	67,052,585	\$	67,353,977
Employer's proportionate share of the net pension liability as a percentage of its covered payroll		165.25%		170.11%		185.52%		158.38%		148.31%
Plan fiduciary net position as a percentage of the total pension liability		70.88%		70.68%		68.28%		72.92%		74.81%

(1) This schedule is intended to present 10 years of information. GASB 68 and 71 were implemented in fiscal year 2015, and additional years will be presented as the information becomes available.

\* The amounts presented have a measurement date of the previous fiscal year end.

Schedule of Employer Pension Contributions Required Supplementary Information (Unaudited) Years ended June 30, 2019, 2018, 2017, 2016 and 2015 (1)

rimary Gov Fiscal Year			Con def	ribution iciency (cess)	E	Employer's covered payroll	Contributions as a % of covered payroll	
2015	\$	4,090,933	\$ 4,091,153	\$	220	\$	36,788,968	11.12%
2016		4,190,228	4,190,244		16		37,681,907	11.12%
2017		3,640,607	3,640,677		70		38,853,860	9.37%
2018		3,792,543	3,793,308		765		40,475,381	9.37%
2019		3,814,569	3,816,392		1,823		40,710,451	9.37%

\*Excess contributions are a result of an amount due for retroactive payment for prior fiscal year.

Primary Gov	/ernmen	nt - Business-	Cont	ctivities - JCS ributions in lation to	Α			Contributions
Fiscal Year	Contractually required contribution		Contractually contractually required required			ibution ciency cess)	mployer's covered payroll	as a % of covered payroll
2015	\$	330,920	\$	330,920	\$	-	\$ 3,897,762	8.49%
2016		341,874		341,874		-	4,026,779	8.49%
2017		297,668		297,668		-	4,083,082	7.29%
2018		308,672		308,672		-	4,230,543	7.29%
2019		250,534		250,534		-	4,445,820	5.63%

Component	Unit - P	ublic Schools	s' - Non	-professional				
Fiscal Year	Contractually required contribution		re cor r	ributions in lation to htractually equired htribution	def	ribution ciency ccess)	mployer's covered payroll	Contributions as a % of covered payroll
2015	\$	372,141	\$	372,141	\$	-	\$ 5,154,307	7.22%
2016		369,942		369,942		-	5,123,850	7.22%
2017		233,512		233,512		-	5,000,257	4.67%
2018		224,276		224,276		-	4,802,484	4.67%
2019		173,657		173,657		-	4,905,565	3.54%

Component	Unit -	Public Schools	s' - Pro	ofessional					
Fiscal Year	Contractually required contribution		co	ntributions in elation to ontractually required ontribution	defi	ribution ciency ccess)	E	Employer's covered payroll	Contributions as a % of covered payroll
2015	\$	9,430,011	\$	9,430,011	\$	-	\$	65,034,559	14.50%
2016		9,251,488		9,251,488		-		65,800,057	14.06%
2017		9,829,909		9,829,909		-		67,052,585	14.66%
2018		10,992,169		10,992,169		-		67,353,977	16.32%
2019		11,047,560		11,047,560		-		70,456,378	15.68%

(1) This schedule is intended to present 10 years of information. GASB 68 and 71 were implemented in fiscal year 2015, and additional years will be presented as the information becomes available.

#### County of James City, Virginia Schedule of Changes in the Net OPEB - Retiree Healthcare (RH) Liability and Related Ratios Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018\* (1) (2)

				2018						2019		
	County			JCSA		lic Schools' Professional		County	JCSA		Public Schools' Non-Professional	
Total OPEB - RH liability												
Service cost	\$	264,429	\$	20,093	\$	457,670	\$	263,439	\$	24,948	\$	432,740
Interest cost		126,244		11,723		126,557		151,623		14,359		165,148
Changes of benefit terms		-		-		-		-		-		-
Differences between expected and actual experience		-		-		-		193,468		18,322		(270,907)
Changes in assumptions		(327,103)		(28,634)		(244,756)		(17,822)		(1,688)		(13,843)
Changes in proportions		-		-		-		(335)		84		
Benefit payments		(393,903)	_	(15,527)		(127,182)		(314,650)		(29,798)		64,113
Net change in total OPEB - RH liability		(330,333)		(12,345)		212,289		275,723		26,227		377,251
Total OPEB - RH liability, beginning		4,626,546	_	419,087		4,504,186		4,296,213		406,742		4,716,475
Total OPEB - RH liability, ending (a)	\$	4,296,213	\$	406,742	\$	4,716,475	\$	4,571,936	\$	432,969	\$	5,093,726
Plan fiduciary net position - RH												
Contributions - employer		393.903		15,527		206.794		314.650		29.798		(64,113)
Net investment income		-		10,027		200,734				23,730		(04,113)
Benefit payments		(393,903)		(15,527)		(206,794)		(314,650)		(29,798)		64.113
Administrative expense		(000,000)		(10,021)		(200,704)		(014,000)		(20,700)		-
Net change in plan fiduciary net position - RH												
Plan fiduciary net position - RH, beginning		-		_		-		-		-		-
Plan fiduciary net position - RH, ending (b)		-		-		-		-		-		-
OPEB - RH liability (a) - (b)	\$	4,296,213	\$	406.742	\$	4,716,475	\$	4,571,936	\$	432,969	\$	5,093,726
······································	<u> </u>	.,,			-		- <b>T</b>	.,,	<u> </u>			0,000,000
Plan fiduciary net position - RH as a percentage of the total OPEB - RH liability		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Expected average remaining service years of all participants		7		7		7		7		7		7

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

(2) This OPEB plan does not depend on salary information.

\* The amounts presented have a measurement date of the previous fiscal year end.

County of James City, Virginia Schedule of Changes in the Net OPEB - Health Insurance Credit (HIC) Liability Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018\* (1)

ears ended June 30, 2019 and 2018*	(	1
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	2018					2019						
						lic Schools'	_					olic Schools'
Total OPEB - HIC liability		County		JCSA	Non-	Professional		County		JCSA	Non-	-Professional
Service cost	\$	29,486	\$	3,682	\$	8,750	\$	29,285	\$	3.588	\$	8,619
Interest cost	φ	84.387	φ	10,769	φ	21.536	φ	86,675	φ	11.121	φ	21,905
Changes of benefit terms				10,709		21,550				-		21,905
Differences between expected and actual experience		-				-		12.586		(7,706)		(16,514)
Changes in assumptions		(10,761)		(3,953)		(11,335)		-		-		-
Benefit payments, including refunds of employee contributions		(53,124)		(3,508)		(6.674)		(87,727)		(7,440)		(20.665)
Net change in total OPEB - HIC liability		49,988		6,990		12,277		40,819		(437)		(6,655)
Total OPEB - HIC liability, beginning		1,232,086		155,602		310,991		1,282,074		162,592		323,268
Total OPEB - HIC liability, ending (a)	\$	1,282,074	\$	162,592	\$	323,268	\$	1,322,893	\$	162,155	\$	316,613
Plan fiduciary net position - HIC												
Contributions - employer		65,197		8,166		11,391		67,836		8,467		11,165
Contributions - employee		-		-		-		-		-		-
Net investment income		71,316		10,122		33,666		49,083		7,150		23,057
Benefit payments, including refunds of employee contributions		(53,124)		(3,508)		(6,674)		(87,727)		(7,440)		(20,665)
Administrative expense		(1,170)		(170)		(552)		(1,138)		170		(535)
Other		3,562		494		1,683	_	(3,562)		(494)		(1,683)
Net change in plan fiduciary net position - HIC		85,781		15,104		39,514		24,492		7,513		11,339
Plan fiduciary net position - HIC, beginning		612,679		85,165		288,259		698,460		100,269		327,773
Plan fiduciary net position - HIC, ending (b)		698,460		100,269		327,773		722,952		107,782		339,112
Net OPEB - HIC liability (asset) (a) - (b)	\$	583,614	\$	62,323	\$	(4,505)	\$	599,941	\$	54,373	\$	(22,499)
Plan fiduciary net position - HIC as a percentage of the total OPEB - HIC liability		54.48%		61.67%		101.39%		54.65%		66.47%		107.11%
Covered payroll	\$	38,853,860	\$	4,083,082	\$	5,000,257	\$	40,475,381	\$	4,230,543	\$	4,802,484
Net OPEB - HIC liability as a percentage of the total covered payroll		1.50%		1.53%		-0.09%		1.48%		1.29%		-0.47%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

 $^{\ast}$  The amounts presented have a measurement date of the previous fiscal year end.

County of James City, Virginia Schedule of Employer's Share of Net OPEB - Group Life Insurance (GLI) Liability Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018\* (1)

	2018							2019								
		County JCSA				blic Schools' Professional				County		JCSA	Public Schools' Professional			blic Schools' h-Professional
Employer's proportion of the net OPEB - GLI liability		0.21149%		0.02217%		0.37116%		0.02951%		0.21342%		0.02269%		0.36332%		0.02817%
Employer's proportionate share of the net OPEB - GLI liability	\$	3,183,000	\$	333,000	\$	5,585,000	\$	444,000	\$	3,241,000	\$	340,000	\$	5,518,000	\$	428,000
Employer's covered payroll	\$	38,853,860	\$	4,083,082	\$	67,052,585	\$	5,000,257	\$	40,475,381	\$	4,230,543	\$	67,353,977	\$	4,802,484
Employer's proportionate share of the net OPEB - GLI liability as a percentage of its covered payroll		8.19%		8.16%		8.33%		8.88%		8.01%		8.04%		8.19%		8.91%
Plan fiduciary net position as a % of total OPEB - GLI liability		48.86%		48.86%	6 48.869		48.86%		51.22%		51.22%		2% 51.22%		51.22%	

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

\* The amounts presented have a measurement date of the previous fiscal year end.

Schedule of Employer OPEB - Group Life Insurance Contributions Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018 (1)

Primary Gov	vernment	- Governme	ntal Ac	tivities - Cour	nty empl	oyees			
			Cont	ributions in ation to		-			Contributions
Fiscal		tractually equired		tractually equired		tribution iciency	E	Employer's covered	as a % of covered
Year	con	tribution	cor	ntribution	(e	xcess)		payroll	payroll
2018	\$	210,472	\$	212,091	\$	(1,619)	\$	40,475,381	0.52%
2019		211,694		213,323		(1,629)		40,710,451	0.52%
Primary Gov	/ernment	- Business-		tivities - Jam	es City S	Service Auth	ority	employees	
	Com	tre stuelly.	re	ributions in ation to	<b>C</b> = m	(uib(i.e.u.	-		Contributions
Fiscal		tractually equired		tractually		tribution iciency	E	Employer's covered	as a % of covered
Year		tribution		required contribution		iciency xcess)		payroll	payroll
2018	\$	21,999	\$	22,168	<u>(e</u>	(169)	\$	4,230,543	0.52%
2019	Ψ	23,131	Ψ	21,000	Ψ	2,131	Ψ	4,445,820	0.32%
Component	Unit - Pı	ublic Schools	s' - non-	professional					
				ributions in ation to					Contributions
	Con	tractually		tractually	Con	tribution	E	Employer's	as a % of
Fiscal		equired		equired		iciency	-	covered	covered
Year		tribution		tribution		xcess)		payroll	payroll
2018	\$	25,165	\$	25,165	\$	-	\$	4,802,484	0.52%
2019		30,390		30,390		-		4,802,484	0.63%
Component	Unit - Pu	blic Schools							
				ributions in					
	-			ation to	-		_		Contributions
		tractually	contractually			tribution	E	Employer's	as a % of
Fiscal		equired		required		iciency		covered	covered
Year		tribution		ntribution	-	xcess)		payroll	payroll
2018	\$	352,935	\$	352,935	\$	-	\$	67,353,977	0.52%
2019		377,378		377,378		-		72,572,693	0.52%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

#### Schedule of Employer OPEB - Health Insruance Credit Program Contributions Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018 (1)

rimary Gov	/ernment	- Governme	ntal Act	ivities - Cour	nty emplo	oyees			
				ibutions in	- 1	-			
	Con	tractually		ation to tractually	Cont	ribution	F	mployer's	Contributions as a % of
Fiscal		quired		quired		iciency	-	covered	covered
Year		tribution		tribution		(cess)		pavroll	payroll
2018	\$	76,903	\$	67,836	\$	9,067	\$	40,475,381	0.19%
2019		77,350		74,871	2,479		40,710,451		0.21%
Primary Gov	/ernment	- Business-	21	tivities - Jam	es City S	ervice Auth	ority e	employees	
			•••••	ibutions in ation to					Contributions
	Con	tractually	con	contractually		ribution	E	mployer's	as a % of
Fiscal		quired		quired	def	iciency		covered	covered
Year	con	tribution	con	tribution	(e)	(cess)		payroll	payroll
2018	\$	8,461	\$	8,467	\$	(6)	\$	4,230,543	0.20%
2019		8,002		8,467		(465)		4,445,820	0.19%
Component	Unit - Pu	blic Schools		professional					
				ibutions in					<b>A A H A</b>
	Com	we of up lly		ation to	Cont	ribution	_	malavaria	Contributions as a % of
Fiscal		tractually quired		tractually equired		iciency		mployer's covered	covered
Year		tribution		tribution		(cess)			
2018	\$	11,165	\$	11,165	<u>(e</u>		\$	payroll 4,802,484	payroll 0.23%
2010	Ψ	9.226	Ψ	9.226	Ψ	_	Ψ	4,905,565	0.23%
2015		0,220		5,220				4,000,000	0.1370
Component	Unit - Pu	blic Schools							
				ibutions in					
				ation to					Contributions
	Con	tractually	con	tractually		ribution	E	mployer's	as a % of
Fiscal		quired		quired		iciency		covered	covered
Year		tribution		tribution		(cess)		payroll	payroll
					r r				
2018 2019	\$	851,814 864,798	\$	851,814 864,798	\$	-	\$	67,353,977 70,456,378	1.26% 1.23%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

#### Schedule of Employer's Share of Net OPEB - Health Insurance Credit Program (HIC) Liability Required Supplementary Information (Unaudited)

Years ended June 30, 2019 and 2018\* (1)

	Public Schools' Professional						
	2018			2019			
Employer's proportion of the net OPEB - HIC liability		0.86281%		0.85004%			
Employer's proportionate share of the net OPEB - HIC liability	\$	10,946,000	\$	10,793,000			
Employer's covered payroll	\$	67,052,585	\$	67,353,977			
Employer's proportionate share of the net OPEB - HIC liability as a percentage of its covered payroll		16.32%		16.02%			
Plan fiduciary net position as a % of total OPEB - HIC liability		7.04%		8.08%			

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

\* The amounts presented have a measurement date of the previous fiscal year end.

Schedule of Employer's Share of Net OPEB - Virginia Local Disability Program (VLDP) Liability Required Supplementary Information (Unaudited)

Years ended June 30, 2019 and 2018\* (1)

reals ended Julie 30, 2019 and 2016	(1)	

		2018	3			20	019		
	Pu	blic Schools'	Pub	lic Schools'	Pu	blic Schools'	Put	olic Schools'	
	P	rofessional	Non-Profession			rofessional	Non	-Professional	
Employer's proportion of the net OPEB - VLDP liability		3.31886%		0.75284%		3.37801%	0.67880%		
Employer's proportionate share of the net OPEB - VLDP liability	\$	20,000	\$	4,000	\$	25,000	\$	5,000	
Employer's covered payroll	\$	67,052,585	\$	5,000,257	\$	67,353,977	\$	4,802,484	
Employer's proportionate share of the net OPEB - VLDP liability as a percentage of its covered payroll		0.03%		0.08%		0.04%		0.10%	
Plan fiduciary net position as a % of total OPEB - VLDP liability		31.96%		38.40%		46.18%	51.39%		

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

\* The amounts presented have a measurement date of the previous fiscal year end.

#### Exhibit 20

#### County of James City, Virginia

#### Schedule of Employer OPEB - Virginia Local Disability Program Contributions Required Supplementary Information (Unaudited) Years ended June 30, 2019 and 2018 (1)

Component	Unit - Pu	blic Schools	s' - non-	professional					
Fiscal Year	re	ractually quired tribution	rel con re	ributions in ation to tractually equired atribution	def	ribution iciency (cess)	I	Employer's covered payroll	Contributions as a % of covered payroll
2018	\$	9,890	\$	9,890	\$	-	\$	4,802,484	0.21%
2019		15,074		15,074		-		4,905,565	0.31%
Component	Unit - Pu	blic Schools							
Fiscal Year	re	ractually quired tribution	rel con re	ributions in ation to tractually equired htribution	def	ribution iciency (cess)	I	Employer's covered payroll	Contributions as a % of covered payroll
2018	\$	39,047	\$	39,047	\$	-	\$	67,353,977	0.06%
2019		64.096		64.096		-		70.456.378	0.09%

(1) This schedule is intended to present 10 years of information. GASB 75 was implemented in fiscal year 2018, and additional years will be presented as the information becomes available.

#### County of James City, Virginia Notes to Required Supplementary Information (Unaudited) June 30, 2019

#### 1) Budgeting and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

Prior to April 1, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating budget and capital budget include proposed expenditures and the means of financing them. Public hearings are then conducted to obtain citizen comments.

Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution. The Appropriations Resolution places legal restrictions on expenditures at the fund and function level. The appropriation for each fund and function can be revised only by the Board of Supervisors; however, the County Administrator may amend the budget within functions. Supplemental appropriations in addition to the appropriated budget were necessary during the year.

Formal budgetary integration is employed as a management control device during the year for those funds with legally adopted annual budgets which are the General Fund, Special Revenue Fund - Virginia Public Assistance, and Debt Service Fund, and these funds are integrated only at the level of legal adoption. Program and project budgets are utilized in the Capital Projects; Community Development; and Grants and Special Projects Funds where appropriations remain open and carry over to the succeeding years.

All budgets are adopted on the modified accrual basis of accounting. All appropriations lapse on June 30 for all County funds, except the funds referenced above. All budget data presented in the accompanying basic financial statements represents the appropriated budget as of June 30, 2019, as adopted and amended by supplemental appropriations.

#### 2) Pensions - Changes of Benefit Terms

There have been no actuarially material changes to the system benefit provisions since the prior actuarial valuation.

#### Pensions, OPEB Group Life Insurance, Health Insurance Credit and VLDP - Changes of Assumptions

The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

#### Largest 10 - Non-Hazardous Duty:

- Update mortality rates to a more current mortality table – RP-2014 projected to 2020

- Lowered retirement rates at older ages and changed final retirement from 70 to 75
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- Lowered disability rates
- No change in salary scale
- Increase line of duty disability rate from 14% to 20%

#### All Others (Non 10 Largest) - Non-Hazardous Duty:

- Update mortality rates to more current mortality table RP-2014 projected to 2020
- Lowered retirement rates at older ages and changed final retirement from 70 to 75
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- Lowered disability rates
- No change in salary scale
- Increase line of duty disability rate from 14% to 15%

See accompanying independent auditor's report.

Notes to Required Supplementary Information (Unaudited) June 30, 2019

# 3) Pensions and OPEB Group Life Insurance, Health Insurance Credit, and VLDP - Changes of Assumptions, Continued

Largest 10 - Hazardous Duty:

- Update mortality rates to a more current mortality table RP-2014 projected to 2020
- Lowered retirement rates at older ages
- Adjusted withdrawal rates to better fit experience
- Increased disability rates
- No change in salary scale
- Increase line of duty disability rate from 60% to 70%

All Others (Non 10 Largest) - Hazardous Duty:

- Update mortality rates to more current mortality table RP-2014 projected to 2020
- Increased age 50 retirement rates and lowered retirement rates at older ages
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- Adjusted disability rates to better fit experience
- No change in salary scale
- Decrease line of duty disability rate from 60% to 45%

#### 4) OPEB Retiree Healthcare - Trust Arrangement and Funding Policy

The County does not intend to establish a trust to pre-fund the obligation. The anticipated growth in the net OPEB liability is based on contributions to the benefit plan on a pay-as-you-go cost basis.

#### 5) OPEB Retiree Healthcare - Changes of Benefit Terms

There have been no actuarially material changes to the benefit provisions since the prior actuarial valuation.

#### 6) OPEB Retiree Healthcare - Changes of Assumptions

The following change in actuarial assumptions were made based on the most recent actuarial valuation:

Discount Rate	
June 30, 2017	2.85%
June 30, 2018	3.58%

#### 7) OPEB Group Life Insurance - Changes of Benefit Terms

There have been no actuarially material changes to the VRS benefit provisions since the prior actuarial valuation.

#### 8) OPEB Health Insurance Credit - Changes of Benefit Terms

There have been no actuarially material changes to the VRS benefit provisions since the prior actuarial valuation.

#### 9) OPEB Virginia Local Disability Program – Changes of Benefit Terms

There have been no actuarially material changes to the VRS benefit provisions since the prior actuarial valuation.

#### 10) OPEB Virginia Local Disability Program – Changes of Assumptions

The following changes in actuarial assumptions were made effective June 30, 2016 based on the most recent experience study of the System for the four-year period ending June 30, 2016:

#### Teachers:

- Update mortality rates to a more current mortality table RP-2014 projected to 2020
- Lowered retirement rates at older ages and changed final retirement from 70 to 75
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service
- Lowered disability rates
- No change in salary scale

See accompanying independent auditor's report.

Supplementary Information

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## County of James City, Virginia Debt Service Fund

*Debt Service Fund* - accounts for the accumulation of resources for and the payment of principal, interest and related costs on long-term debt of governmental funds.

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Debt Service Fund Year ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance positive (negative)
Revenues:				
Use of money and property	\$-	\$-	\$ 114,292	\$ 114,292
Miscellaneous	204,746	204,746	103,032	(101,714)
Total revenues	204,746	204,746	217,324	12,578
Expenditures:				
Community development	75,000	75,000	44,057	30,943
Debt service:				
Principal	15,003,183	15,003,183	14,343,182	660,001
Interest and other fiscal charges	5,573,019	5,573,019	5,848,486	(275,467)
Bond issuance costs	-	-	380,771	(380,771)
Total expenditures	20,651,202	20,651,202	20,616,496	34,706
Deficiency of revenues under expenditures	(20,446,456)	(20,446,456)	(20,399,172)	47,284
Other financing sources:				
Transfers in	20,600,000	20,600,000	22,502,576	(1,902,576)
Issuance of refunding bonds	-	-	6,820,000	(6,820,000)
Premium on refudning bonds	-	-	856,508	(856,508)
Payment to escrow agent for refunded bonds	-	-	(9,779,912)	9,779,912
Total other financing sources	20,600,000	20,600,000	20,399,172	200,828
Deficiency of revenues and other sources				
under expenditures	153,544	153,544	-	(153,544)
Fund balance, beginning of year	(153,544)	(153,544)	-	153,544
Fund balance, end of year	\$ -	\$ -	\$-	\$-

#### County of James City, Virginia Nonmajor Governmental Funds

The County reports the following nonmajor governmental funds:

*Virginia Public Assistance Fund* - accounts for funds received from the federal and state governments and transfers from the General Fund that are utilized for Social Service programs.

Colonial Community Corrections Fund - accounts for the revenues and expenditures under the Virginia Community Corrections Act for providing the judicial system with sentencing alternatives for certain nonviolent offenders requiring less than institutional custody, but more than probation supervision.

Community Development Fund - accounts for the revenues that are utilized to improve targeted areas within the County.

*Donation Trust Fund* - accounts for monies and donations held to celebrate historical events and various special purposes.

Tourism Fund - accounts for revenues and expenditures that provide for tourism initiatives.

Grants and Special Projects Fund - accounts for monies held for use for grants and special projects.

#### County of James City, Virginia Combining Balance Sheet Nonmajor Governmental Funds June 30, 2019

	Α	Virginia Public ssistance Fund	C	Colonial ommunity orrections Fund	Housing & Neighborhood Development Fund		 Donation Trust Fund		Tourism Fund		Grants and Special Projects Fund		Total
Assets													
Cash and cash equivalents and investments	\$	1,511,720	\$	310,648	\$	1,912,435	\$ 332,563	\$	654,170	\$	4,331,435	\$	9,052,971
Cash and cash equivalents, restricted		-		-		492,409	-		-		550,689		1,043,098
Taxes receivable		-		-		-	-		93,102		-		93,102
Loans receivable, net		-		-		613,170	-		-		-		613,170
Miscellaneous receivables		-		-		127	-		-		-		127
Due from other funds		-		-		-	-		11,599		-		11,599
Due from other governments		317,184		-		44,753	 -		-		683,382		1,045,319
Total assets	\$	1,828,904	\$	310,648	\$	3,062,894	\$ 332,563	\$	758,871	\$	5,565,506	\$	11,859,386
Liabilities													
Liabilities:													
Accounts payable	\$	24,428	\$	18,686	\$	7,152	\$ 916	\$	66,446	\$	150,748	\$	268,376
Accrued liabilities		15,956		1,040		-	-		-		1,571		18,567
Payables from restricted assets		-		-		39,458	-		-		-		39,458
Due to other funds		-		-		-	-		-		-		-
Due to component unit		-		-		-	-		-		279,555		279,555
Unearned revenue		-		-		-	-		-		2,400		2,400
Total liabilities		40,384		19,726		46,610	916		66,446		434,274		608,356
Deferred Inflows of Resources													
Unavailable revenue - grants		1,171		-		2,261	 -		-		453,116		456,548
Fund Balances											_		
Fund balances:													
Restricted		-		-		482,727	-		-		550,689		1,033,416
Assigned		1,787,349		290,922		2,531,296	 331,647		692,425		4,127,427		9,761,066
Total fund balances		1,787,349		290,922		3,014,023	 331,647		692,425		4,678,116		10,794,482
Total liabilities, deferred inflows of													
resources, and fund balances	\$	1,828,904	\$	310,648	\$	3,062,894	\$ 332,563	\$	758,871	\$	5,565,506	\$	11,859,386

Exhibit B-1

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#### Exhibit B-2

### County of James City, Virginia

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds Year ended June 30, 2019

	Virginia Public Assistance Fund		Colonial community orrections Fund	Neig Deve	ousing & hborhood elopment Fund	[	Donation Trust Fund	Tourism Fund		Grants and Special Projects Fund			Total
Revenues:	•	•		•		•		•		•		•	
Other local taxes	\$-	\$	-	\$	-	\$	-	\$	792,886	\$	-	\$	792,886
Miscellaneous	2,292		46,597		201,417		158,604		550		-		409,460
Intergovernmental:													
Local	-		126,864		-		-		-		251,000		377,864
Commonwealth	1,046,668		784,657		198,756		-		-		1,211,520		3,241,601
Federal	2,450,344		-		1,479,609		-		-		502,299		4,432,252
Total revenues	3,499,304		958,118		1,879,782		158,604		793,436		1,964,819		9,254,063
Expenditures:													
Current:													
General government administration	-		-		-		551		-		67,772		68,323
Judicial administration	-		979,456		-		10,086		-		421,377		1,410,919
Public safety	-		-		-		87,392		-		848,991		936,383
Public works	-		-		-		9,300		-		13,889		23,189
Health and human services	4,840,040		-		-		-		-		1,128,021		5,968,061
Parks, recreation and cultural	-		-		-		5,224		-		6,000		11,224
Community development	-		-		2,333,099		13,178		1,667,202		845,458		4,858,937
Total expenditures	4,840,040		979,456		2,333,099		125,731		1,667,202		3,331,508		13,277,036
Excess (deficiency) of revenues over													
(under) expenditures	(1,340,736	)	(21,338)		(453,317)		32,873		(873,766)		(1,366,689)		(4,022,973)
Other financing sources (uses):													
Transfers in	1,318,330		55,867		643,225		-		1,753,422		2,988,012		6,758,856
Transfers out	-		-		-		-		(2,390,842)		(73,818)		(2,464,660)
Total other financing sources (uses)	1,318,330		55,867		643,225		-		(637,420)		2,914,194		4,294,196
Net change in fund balances	(22,406	)	34,529		189,908		32,873		(1,511,186)		1,547,505		271,223
Fund balances, beginning of year	1,809,755		256,393		2,824,115		298,774		2,203,611		3,130,611		10,523,259
Fund balances, end of year	\$ 1,787,349	\$	290,922	\$	3,014,023	\$	331,647	\$	692,425	\$	4,678,116	\$	10,794,482

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual Virginia Public Assistance Fund

Year ended June 30, 2019

	Original Budget	Revised Budget	Actual	Variance positive (negative)
Revenues:				
Miscellaneous	\$-	\$ 12,150	\$ 2,292	\$ 9,858
Intergovernmental:				
Commonwealth	-	112,400	1,046,668	934,268
Federal	3,725,362	3,765,362	2,450,344	(1,315,018)
Total revenues	3,725,362	3,889,912	3,499,304	(370,892)
Expenditures:				
Current:				
Health and human services	5,509,357	5,673,907	4,840,040	833,867
Deficiency of revenues under expenditures	(1,783,995)	(1,783,995)	(1,340,736)	833,867
Other financing sources:				
Operating transfers in	1,318,330	1,318,330	1,318,330	-
Total other financing sources:	1,318,330	1,318,330	1,318,330	925,950
Deficiency of revenues and other sources				
under expenditures	(465,665)	(465,665)	(22,406)	(443,259)
Fund balance, beginning of year	465,665	465,665	1,809,755	(1,344,090)
Fund balance, end of year	\$-	\$-	\$ 1,787,349	\$ (1,787,349)

#### County of James City, Virginia Agency Funds

Agency funds account for money received and held by the County in the capacity of fiscal agent for individuals, other governmental agencies and private organizations.

The County reports the following Agency funds:

Special Welfare - accounts for the transfer of funds provided by the Virginia Public Assistance Fund for aid to dependent children.

WAMAC - accounts for the fiscal agent funds held for the Williamsburg Area Medical Assistance Corporation.

Regional Jail - accounts for the fiscal agency funds held for the Virginia Peninsula Regional Jail Authority.

*Juvenile Detention* - accounts for fiscal agency funds held for the Middle Peninsula Juvenile Detention Commission.

*Williamsburg Area Transit* - accounts for the fiscal agency funds held for the Williamsburg Area Transit Authority.

#### County of James City, Virginia Combining Statement of Fiduciary Net Position Agency Funds June 30, 2019

		Special Welfare WAMAC						Juvenile Detention				Total
Assets	•		•		•		•		•		•	
Cash and investments	\$	1,806	\$	75,684	\$	3,766,966	\$	2,020,108	\$	1,614,162	\$	7,478,726
Restricted cash and investments		-		4,695,253		-		-		-		4,695,253
Accounts receivable and due from other governmental units		-		211,025		650,371		65,912		3,891,162		4,818,470
Total assets	\$	1,806	\$	4,981,962	\$	4,417,337	\$	2,086,020	\$	5,505,324	\$	16,992,449
Liabilities												
Accounts payable and accrued liabilities	\$	-	\$	341,299	\$	3,144,346	\$	313,031	\$	3,321,666	\$	7,120,342
Amounts held for others		1,806		4,640,663		1,272,991		1,772,989		2,183,658		9,872,107
Total liabilities	\$	1,806	\$	4,981,962	\$	4,417,337	\$	2,086,020	\$	5,505,324	\$	16,992,449

# **County of James City, Virginia** Combining Statement of Changes in Assets and Liabilities Agency Funds Year ended June 30, 2019

	Balance			Balance
Special Welfare Fund:	July 1, 2018	Additions	Reductions	June 30, 2019
Assets:				
Cash	\$ 1,678	\$ 2,446	\$ 2,318	\$ 1,806
Liabilities:				
Accounts payable	\$-	\$ 90	\$ 90	-
Amounts held for others	1,678	2,356	2,228	1,806
Total liabilities	\$ 1,678	\$ 2,446	\$ 2,318	\$ 1,806
Williamsburg Area Medical Assistance Corporation Fund:				
Assets:				
Cash	\$ 27,662	\$ 2,576,630	\$ 2,528,608	\$ 75,684
Restricted cash	4,400,306	1,274,329	979,382	4,695,253
Accounts receivable	201,697	342,304	332,976	211,025
Total assets	\$ 4,629,665	\$ 4,193,263	\$ 3,840,966	\$ 4,981,962
Liabilities:	¢ 050.007	¢ 0.405 700	¢ 0.045.400	¢ 0.44.000
Accounts payable and accrued liabilities Amounts held for others	\$ 250,697	\$ 2,405,732	\$ 2,315,130	\$ 341,299
Total liabilities	<u>4,378,968</u> \$ 4,629,665	<u>4,835,456</u> \$7,241,188	<u>4,573,761</u> \$ 6,888,891	<u>4,640,663</u> \$ 4,981,962
Regional Jail Fund:	φ 4,029,000	φ 7,241,100	φ 0,000,091	φ 4,901,902
Assets:				
Cash and investments	\$ 1,833,590	\$ 13,881,527	\$ 11,948,151	\$ 3,766,966
Restricted cash and investments	2,767,543	13,824	2,781,367	φ 0,700,500
Accounts receivable and due from other governmental units	3,087,376	8,881,746	11,318,751	650,371
Total assets	\$ 7,688,509	\$ 22,777,097	\$ 26,048,269	\$ 4,417,337
Liabilities:	<u> </u>			
Accounts payable and accrued liabilities	\$ 2,731,241	\$ 2,110,666	\$ 1,697,561	\$ 3,144,346
Amounts held for others	4,957,268	21,891,374	25,575,651	1,272,991
Total liabilities	\$ 7,688,509	\$ 24,002,040	\$ 27,273,212	\$ 4,417,337
Juvenile Detention Fund:				
Assets:				
Cash and investments	\$ 2,008,501	\$ 4,215,822	\$ 4,204,215	\$ 2,020,108
Accounts receivable and due from other governmental units	98,146	3,695,168	3,727,402	65,912
Total assets	\$ 2,106,647	\$ 7,910,990	\$ 7,931,617	\$ 2,086,020
Liabilities:				
Accounts payable and accrued liabilities	\$ 962,187	\$ 206,222	\$ 855,378	\$ 313,031
Amounts held for others	1,144,460	6,000,850	5,372,321	1,772,989
Total liabilities	\$ 2,106,647	\$ 6,207,072	\$ 6,227,699	\$ 2,086,020
Williamsburg Area Transit Authority Fund:				
Assets: Cash and investments	\$ 1,474,406	\$ 6,647,486	\$ 6,507,730	\$ 1,614,162
Accounts receivable and due from other governmental units	\$ 1,474,400 891,745	7,398,250	4,398,833	3,891,162
Total assets	\$ 2,366,151	\$ 14,045,736	\$ 10,906,563	\$ 5,505,324
Liabilities:	¢ _,000,101	¢ 11,010,100	<i>\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ </i>	<i>↓</i> 0,000,021
Accounts payable and accrued liabilities	\$ 478,762	\$ 3,143,175	\$ 300,271	\$ 3,321,666
Amounts held for others	1,887,389	7.412.954	7,116,685	2,183,658
Total liabilities	\$ 2,366,151	\$ 10,556,129	\$ 7,416,956	\$ 5,505,324
Total:				
Assets:				
Cash and investments	\$ 5,345,837	\$ 27,323,911	\$ 25,191,022	\$ 7,478,726
Restricted cash and investments	7,167,849	1,288,153	3,760,749	4,695,253
Accounts receivable and due from other governmental units	4,278,964	20,317,468	19,777,962	4,818,470
Total assets	\$ 16,792,650	\$ 48,929,532	\$ 48,729,733	\$ 16,992,449
Liabilities:			• • • • •	
Accounts payable and accrued liabilities	\$ 4,422,887	\$ 7,865,885	\$ 5,168,430	\$ 7,120,342
Amounts held for others	12,369,763	40,142,990	42,640,646	9,872,107
Total liabilities	\$ 16,792,650	\$ 48,008,875	\$ 47,809,076	\$ 16,992,449

## **County of James City, Virginia** Discretely Presented Component Units

The County reports the following discretely presented component units:

*Public Schools* - responsible for educating the school-age population of the City of Williamsburg, Virginia and the County.

Economic Development Authority - promote industrial and commercial development in the County.

58,994,587

#### County of James City, Virginia

Balance Sheet

Discretely Presented Component Unit – Public Schools – Governmental Funds June 30, 2019

		General		Grants		Schools' food services		Capital projects	go	Total overnmental funds
Assets										
Cash and temporary investments	\$	14,668,639	\$	-	\$	830,520	\$	-	\$	15,499,159
Receivables		117,223		-		6,654		-		123,877
Due from other funds		3,246,780		-		-		-		3,246,780
Due from fiduciary funds		225,226		-		-		-		225,226
Due from federal government		-		3,022,139		370,188		-		3,392,327
Due from Commonwealth of Virginia		10,271		458,246		-		-		468,517
Due from the City of Williamsburg and										
James City County		794,636		-		-		1,626,982		2,421,618
Inventory		-		-		57,050		-		57,050
Total assets	\$	19,062,775	\$	3,480,385	\$	1,264,412	\$	1,626,982	\$	25,434,554
Liabilities and Fund Balances										
Liabilities:										
Accounts payable	\$	1,524,533	\$	17,105	\$	33.912	\$	788,383	\$	2,363,933
Accrued payroll	Ψ	7,451,746	Ψ	211,418	Ψ	164,055	Ψ	-	Ψ	7,827,219
Accrued benefits		7,244,227		291,895		140,563		_		7,676,685
Due to the City of Williamsburg and		1,244,221		201,000		140,000				1,010,000
James City County		2,541,138		-		_		-		2,541,138
Due to other funds		-		2,857,521		_		389,259		3,246,780
Unearned revenue		101,131		15,778		-		-		116,909
Total liabilities		18,862,775		3,393,717		338,530		1.177.642		23,772,664
Deferred Inflow of Resources				0,000,111		000,000		.,,.		
Unavailable revenue - grants		-		-		-		-		-
Fund balances:										
Nonspendable - inventory		-		-		57,050		-		57,050
Restricted		-		-		868,832		-		868,832
Committed		-		-				449,340		449,340
Unassigned		200.000		86,668		-		-		286,668
Total fund balances		200,000		86,668		925,882		449,340		1,661,890
Total liabilities and fund balances	\$	19,062,775	\$	3,480,385	\$	1,264,412	\$	1,626,982		.,
	<u> </u>		<u> </u>		<u> </u>	<u> </u>		<u> </u>		

Adjustments for the statement of net position:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.

Long-term liabilities are not reported as liabilities in the governmental funds.		
Compensated absences	\$ (1,075,038)	
Net OPEB asset and liabilities and related deferred inflows and outflows of resources	(21,675,409)	
Net pension asset and liabilities and related deferred inflows and outflows of resources	(98,981,471)	(121,731,918)
Net position of governmental activities		\$ (61,075,441)

## County of James City, Virginia Statement of Revenues, Expenditures and Changes in Fund Balances Discretely Presented Component Unit – Public Schools – Governmental Funds

Year ended June 30, 2019

	General	Grants	Schools' food services	Capital projects	Total governmental funds
Revenues:					
Intergovernmental:					
From City of Williamsburg and James City County	\$ 102,312,629	\$ -	\$ -	\$ 1,362,290	\$ 103,674,919
From Commonwealth of Virginia	34,294,385	946,897	55,177	-	35,296,459
From federal government	181,300	4,636,508	2,441,789	-	7,259,597
Total intergovernmental	136,788,314	 5,583,405	 2,496,966	1,362,290	146,230,975
Charges for services	418,465	-	1,829,793	-	2,248,258
Interest	892	-	392	-	1,284
Miscellaneous	131,595	739,932	-	-	871,527
Total revenues	137,339,266	 6,323,337	 4,327,151	1,362,290	149,352,044
Expenditures:	· · · ·	 	 		
General and administrative	3,286,405	-	-	-	3,286,405
Instruction	98,741,508	4,420,645	-	-	103,162,153
Attendance and health services	4,523,635	615,561	-	-	5,139,196
Pupil transportation	7,684,485	-	-	-	7,684,485
Operations and maintenance	11,573,849	51,190	-	-	11,625,039
Technology	8,509,159	446,554	-	-	8,955,713
Food services	-	70,390	4,323,373	-	4,393,763
Debt service:					
Principal	32,299	-	-	-	32,299
Interest	1,417	-	-	-	1,417
Capital outlay	2,986,509	6,927	34,285	1,362,290	4,390,011
Total expenditures	137,339,266	 5,611,267	 4,357,658	 1,362,290	148,670,481
Excess (deficiency) of revenues over (under)					
expenditures	-	712,070	(30,507)	-	681,563
Net change in fund balances	-	 712,070	 (30,507)	 -	681,563
Fund balances, beginning of year	200,000	(625,402)	956,389	449,340	980,327
Fund balances, end of year	\$ 200,000	\$ 86,668	\$ 925,882	\$ 449,340	\$ 1,661,890

#### County of James City, Virginia Statement of Revenues, Expenditures and Changes in Fund Balances Discretely Presented Component Unit - Public Schools - Governmental Funds Year ended June 30, 2019 Net change in fund balances \$ 681,563 Adjustments for the statement of activities: Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which new capital assets exceeded depreciation expense in the current period: Capital outlay \$ 4,390,011 Depreciation expense (4,284,099) 105,912 \$ In the statement of activities, the loss on the sale of equipment is reported, whereas in the governmental funds, only the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the equipment (21, 151)sold. Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (622, 031)Repayment of debt principal is an expenditure in the governmental funds, but does not affect the statement of activities. 32,299 Expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. Change in compensated absences liability 214,466 Change in net OPEB liability and related deferred inflows and outflows of resources (282,856) Change in net pension liability and related deferred inflows and outflows of resources 5,706,027 5.637.637 5,814,229 Change in net position \$

See accompanying independent auditor's report.

#### Schedule of Changes in Assets and Liabilities Discretely Presented Component Unit – Public Schools – Agency Funds Year ended June 30, 2019

	J	Balance uly 1, 2018		Additions	R	eductions		Balance ne 30, 2019
State Operated Educational Program: Assets:								
Cash and temporary investments	\$	-	\$	1,098,482	\$	1,098,482	\$	-
Due from other governmental units	+	284,418	+	314,888	+	284,418	*	314,888
Total assets	\$	284,418	\$	1,413,370	\$	1,382,900	\$	314,888
Liabilities:	•		<b>^</b>	004.040	<b>^</b>	004.004	<b>^</b>	05
Accounts payable	\$	-	\$	234,919	\$	234,894	\$	25
Accrued payroll Accrued benefits		37,126 54,455		118,824 641,318		117,381 644,705		38,569 51,068
Due to other funds		192,837		32,389		-		225,226
Total liabilities	\$	284,418	\$	1,027,450	\$	996,980	\$	314,888
School Activity Fund: Assets: Cash and temporary investments Liabilities:	\$	1,266,190	\$	2,159,224	\$	2,095,418	\$	1,329,996
Amounts held for others	\$	1,266,190	\$	2,159,224	\$	2,095,418	\$	1,329,996
Totals – primary government: Assets:								
Cash and temporary investments	\$	1,266,190	\$	3,257,706	\$	3,193,900	\$	1,329,996
Due from other governmental units		284,418		314,888		284,418	_	314,888
Total assets	\$	1,550,608	\$	3,572,594	\$	3,478,318	\$	1,644,884
Liabilities: Accounts payable	\$	-	\$	234,919	\$	234,894	\$	25
Accrued payroll	Ψ	37,126	Ψ	118,824	Ψ	117,381	Ψ	38,569
Accrued benefits		54,455		641,318		644,705		51,068
Amounts held for others		1,266,190		2,159,224		2,095,418		1,329,996
Due to General Fund		192,837	_	32,389	_	-		225,226
Total liabilities	\$	1,550,608	\$	3,186,674	\$	3,092,398	\$	1,644,884

Statement of Net Position Discretely Presented Component Unit - Economic Development Authority June 30, 2019

#### Assets

Current assets:\$ 341,040Due from James City County (note 7)48,116Accounts receivable8,146Bond fee receivable3,203Total current assets400,505Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Nondepreciable, net668,155Capital assets, net1,906,816Total current assets1,906,816	
Due from James City County (note 7)48,116Accounts receivable8,146Bond fee receivable3,203Total current assets400,505Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Nondepreciable, net668,155Capital assets, net1,906,816	
Accounts receivable8,146Bond fee receivable3,203Total current assets400,505Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Depreciable, net668,155Capital assets, net1,906,816	)
Bond fee receivable3,203Total current assets400,505Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Depreciable, net668,155Capital assets, net1,906,816	5
Total current assets400,505Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Nondepreciable1,238,661Depreciable, net668,155Capital assets, net1,906,816	5
Notes receivable, net allowance25,000Capital assets (note 6):1,238,661Nondepreciable1,238,661Depreciable, net668,155Capital assets, net1,906,816	3
Capital assets (note 6):NondepreciableDepreciable, netCapital assets, net1,906,816	;
Nondepreciable1,238,661Depreciable, net668,155Capital assets, net1,906,816	)
Depreciable, net668,155Capital assets, net1,906,816	
Capital assets, net 1,906,816	
	5
	5
Total assets <u>\$ 2,332,321</u>	
Liabilities and Net Position	
Current liabilities:	
Accounts payable \$ 50,959	)
Net position:	
Net investment in capital assets 1,906,816	3
Unrestricted 374,546	3
Total net position 2,281,362	2
Total liabilities and net position \$ 2,332,321	

# Statement of Revenues, Expenses and Changes in Fund Net Position Discretely Presented Component Unit - Economic Development Authority Year ended June 30, 2019

Operating revenues: Intergovernmental - County contribution Lease income Bond fees Miscellaneous Total operating revenues	\$ 79,427 76,225 17,671 3,911 177,234
Operating expenses: Community development Promotion Depreciation Professional fees Other Total operating expenses	 127,361 39,866 25,896 19,185 337 212,645
Operating loss	 (35,411)
Nonoperating revenue (expenses): Interest income Loss on disposal of capital assets Total nonoperating revenue (expenses)	 4,136 (1,066) 3,070
Change in net position Net position, beginning of year Net position, end of year	\$ (32,341) 2,313,703 2,281,362

# Statement of Cash Flows

# Discretely Presented Component Unit - Economic Development Authority

Year ended June 30, 2019

Cash flows from investing activities: Interest received4,136Net decrease in cash and short-term investments Cash and short-term investments, beginning of year(9,043) 350,083Cash and short-term investments, end of year\$ 341,040Reconciliation of operating loss to net cash used for operating activities: Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation25,896Changes in assets and liabilities: Bond fee receivable Due from James City County Accounts receivable Accounts payable Net cash used for operating activities(175) (44,572) (44,572) (44,572) (41,179)	Cash flows from operating activities: Receipts from County and customers Payments to suppliers Net cash used for operating activities	\$	124,341 (137,520) (13,179)
Cash and short-term investments, beginning of year350,083Cash and short-term investments, end of year\$ 341,040Reconciliation of operating loss to net cash used for operating activities: Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation\$ (35,411)Changes in assets and liabilities: Due from James City County Accounts receivable Accounts payable(175)(44,572) (8,146) 49,229(8,146)	-		4,136
Cash and short-term investments, beginning of year350,083Cash and short-term investments, end of year\$ 341,040Reconciliation of operating loss to net cash used for operating activities: Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation\$ (35,411)Changes in assets and liabilities: Due from James City County Accounts receivable Accounts payable(175)(44,572) (8,146) 49,229(8,146)	Net decrease in cash and short-term investments		(9.043)
Reconciliation of operating loss to net cash used for operating activities: Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation25,896Changes in assets and liabilities: Bond fee receivable Due from James City County Accounts receivable Accounts payable(175)Accounts payable(8,146)	Cash and short-term investments, beginning of year		· · · · · · · · · · · · · · · · · · ·
Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation25,896Changes in assets and liabilities: Bond fee receivable(175)Due from James City County Accounts receivable(44,572)Accounts receivable Accounts payable(8,146)49,22949,229	Cash and short-term investments, end of year	\$	341,040
Operating loss\$ (35,411)Adjustments to reconcile operating loss to cash used for operating activities: Depreciation25,896Changes in assets and liabilities: Bond fee receivable(175)Due from James City County Accounts receivable(44,572)Accounts receivable Accounts payable(8,146)49,22949,229			
Adjustments to reconcile operating loss to cash used for operating activities:DepreciationChanges in assets and liabilities:Bond fee receivableDue from James City CountyAccounts receivableAccounts payable		•	
Depreciation25,896Changes in assets and liabilities:(175)Bond fee receivable(175)Due from James City County(44,572)Accounts receivable(8,146)Accounts payable49,229		\$	(35,411)
Changes in assets and liabilities:(175)Bond fee receivable(175)Due from James City County(44,572)Accounts receivable(8,146)Accounts payable49,229			25 906
Bond fee receivable(175)Due from James City County(44,572)Accounts receivable(8,146)Accounts payable49,229			20,696
Due from James City County(44,572)Accounts receivable(8,146)Accounts payable49,229	5		(175)
Accounts receivable(8,146)Accounts payable49,229			( )
Accounts payable 49,229			· · · ·
	Accounts payable		( )
		\$	

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Statistical Section (Unaudited)

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Statistical Section Overview

This part of the James City County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

#### **Financial Trends**

These tables contain trend information to help the reader understand how the County's financial performance and well-being has changed over time.

#### **Revenue Capacity**

These tables contain information to help the reader assess the factors affecting the County's ability to generate its property taxes.

#### **Debt Capacity**

These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and its ability to issue additional debt in the future.

#### **Demographic & Economic Information**

These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

#### **Operation Information**

These tables contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these tables is derived from the comprehensive annual financial report for the relevant year.

### Tables 5 - 9

Tables 10 - 12

Tables 13 - 14

Tables 1 - 4

## Tables 15 - 18

#### County of James City, Virginia Net Position by Component Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 91,045,788	\$ 46,961,066	\$ 133,812,951	\$ 128,851,392	\$ 142,867,725	\$ 159,469,360	\$ 176,303,250	\$ 185,274,286	\$ 198,539,384	\$ 210,357,610
Restricted:										
Capital projects	41,296,767	20,005,183	21,226,338	35,010,428	8,320,449	1,551,387	-	-	-	-
Debt service	-	-	-	-	-	-	1,222,336	1,226,566	1,236,338	4,536,503
Other purposes	813,685	-	-	-	-	-	1,899,944	3,067,921	4,940,612	1,043,098
Unrestricted	61,999,946	134,831,315	55,343,408	52,396,401	50,095,897	51,222,452	52,962,121	63,841,474	70,378,940	82,578,292
Total governmental activities net position	\$ 195,156,186	\$ 201,797,564	\$ 210,382,697	\$ 216,258,221	\$ 201,284,071	\$ 212,243,199	\$ 232,387,651	\$ 253,410,247	\$ 275,095,274	\$ 298,515,503
Business-type activity:										
Net investment in capital assets	\$ 135,071,435	\$ 135,641,623	\$ 135,110,313	\$ 139,966,206	\$ 137,922,955	\$ 137,173,064	\$ 139,312,785	\$ 136,696,744	\$ 132,616,889	\$ 134,359,937
Restricted:										
Capital projects	4,610,218	4,740,769	4,876,760	2,620,384	2,601,160	2,716,277	-	-	-	-
Debt service	-	-	-	-	-	-	729,605	677,614	567,011	569,708
Unrestricted	36,430,621	34,057,874	34,462,629	30,189,025	29,159,119	32,903,518	37,014,202	41,443,900	46,664,323	49,536,564
Total business-type activity net position	\$ 176,112,274	\$ 174,440,266	\$ 174,449,702	\$ 172,775,615	\$ 169,683,234	\$ 172,792,859	\$ 177,056,592	\$ 178,818,258	\$ 179,848,223	\$ 184,466,209
Primary government:										
Net investment in capital assets	\$ 226,117,223	\$ 182,602,689	\$ 268,923,264	\$ 268,817,598	\$ 280,790,680	\$ 296,642,424	\$ 315,616,035	\$ 321,971,030	\$ 331,156,273	\$ 344,717,547
Restricted:										
Capital projects	45,906,985	24,745,952	26,103,098	37,630,812	10,921,609	4,267,664	-	-	-	-
Debt Service	-	-	-	-	-	-	1,951,941	1,904,180	1,803,349	5,106,211
Other purposes	813,685	-	-	-	-	-	1,899,944	3,067,921	4,940,612	1,043,098
Unrestricted	98,430,567	168,889,189	89,806,037	82,585,426	79,255,016	84,125,970	89,976,323	105,285,374	117,043,263	132,114,856
Total primary government net position	\$ 371,268,460	\$ 376,237,830	\$ 384,832,399	\$ 389,033,836	\$ 370,967,305	\$ 385,036,058	\$ 409,444,243	\$ 432,228,505	\$ 454,943,497	\$ 482,981,712

#### County of James City, Virginia Government-Wide Expenses and Program Revenues by Function Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
General government administration	\$ 23,962,622	\$ 23,061,671	\$ 17,103,421	\$ 14,304,134	\$ 9,249,487	\$ 19,278,147	\$ 8,807,519	\$ 11,261,405	\$ 8,768,221	\$ 11,011,081
Judicial administration	5,321,244	5,394,548	5,513,976	5,505,727	5,216,769	5,598,594	5,682,096	5,147,078	6,053,891	6,153,636
Public safety	22,477,094	15,003,864	23,768,668	27,750,476	25,964,996	23,996,973	30,842,789	30,313,710	32,036,916	34,180,592
Public works	19,240,014	7,332,972	6,119,246	7,963,622	7,244,367	6,985,073	7,986,260	9,161,360	7,258,365	9,128,572
Health and human services	7,332,607	7,582,994	7,042,619	6,785,380	6,671,151	7,013,325	7,368,295	7,742,508	7,883,242	8,482,617
Education	81,441,066	83,737,593	82,082,568	84,309,615	85,595,145	87,713,464	87,508,710	93,728,530	94,073,287	100,445,268
Parks, recreation, and cultural	8,938,509	8,980,597	8,744,156	8,536,371	10,897,006	9,386,351	10,650,141	11,779,541	12,346,131	12,909,059
Community development	11,472,198	9,467,357	14,832,661	11,139,632	10,676,484	10,692,736	12,787,069	11,905,882	10,627,626	9,481,249
Interest on long-term debt	10,671,318	9,853,465	9,384,810	9,522,081	8,822,326	7,787,361	5,869,933	5,386,316	4,905,534	5,647,370
Total governmental activities expenses	190,856,672	170,415,061	174,592,125	175,817,038	170,337,731	178,452,024	177,502,812	186,426,330	183,953,213	197,439,444
Business-type activities:										
Service Authority	20,074,066	20,896,660	21,361,681	21,272,566	21,002,926	19,888,935	19,971,937	19,876,242	19,522,028	20,319,667
Stormwater Utility						-				-
Total business-type expenses	20,074,066	20,896,660	21,361,681	21,272,566	21,002,926	21,002,926	19,971,937	19,876,242	19,522,028	20,319,667
Total primary government expenses	\$ 210,930,738	\$ 191,311,721	\$ 195,953,806	\$ 197,089,604	\$ 191,340,657	\$ 199,454,950	\$ 197,474,749	\$ 206,302,572	\$ 203,475,241	\$ 217,759,111
Program revenues:										
Governmental activities:										
Charges for services:					• • • • • • •		• • · · · · · ·		· ····	
General government administration	\$ 6,594,623	\$ 6,845,682	\$ 7,246,961	\$ 7,436,450	\$ 7,758,238	\$ 8,047,642	\$ 7,547,746	\$ 7,797,839	\$ 7,973,771	\$ 8,423,063
Judicial administration	1,753,575	1,864,708	1,816,700	1,828,073	1,839,637	1,832,471	2,464,271	2,366,908	2,407,582	2,404,298
Public safety	2,704,770	2,874,239	3,172,589	3,463,159	3,330,101	3,455,177	3,558,411	3,281,957	2,964,057	2,875,855
Parks, recreation and cultural	2,547,762	2,494,536	2,527,532	2,708,063	2,854,489	3,109,047	3,563,791	3,667,720	3,694,635	3,734,663
Other	213,976	203,302	216,443	225,520	281,256	270,799	1,041,798	1,017,317	1,015,042	1,084,496
Total charges for services	13,814,706	14,282,467	14,980,225	15,661,265	16,063,721	16,715,136	18,176,017	18,131,741	18,055,087	18,522,375
Operating grants and contributions	23,161,669	32,049,993	33,019,242	31,354,415	30,572,383	31,767,861	32,181,074	32,903,768	32,980,663	33,465,872
Capital grants and contributions	423,581	434,823	2,035,365	1,312,352	1,286,856	346,627	269,439	196,051	828,415	1,125,513
Total governmental activities program revenues	37,399,956	46,767,283	50,034,832	48,328,032	47,922,960	48,829,624	50,626,530	51,231,560	51,864,165	53,113,760
Business-type activities:	15.575.143	40 442 520	44.000.007	45 074 407	40 404 400	40 450 400	40.040.075	40.004.077	40 500 070	40.040.400
Charges for services		16,443,520	14,883,627	15,871,187	16,131,430	16,452,120	16,018,375	19,064,677	19,523,972	19,248,136
Operating grants and contributions	2,756	-	- 	-	-	-	-	-	-	-
Capital grants and contributions	3,427,510	1,750,073	<u>5,395,362</u> 20.278.989	4,600,645	<u>3,388,700</u> 19.520,130	<u>5,284,379</u> 21,736,499	<u>6,865,346</u> 22,883,721	1,509,214	796,235 20.320,207	5,137,825
Total business-type activities program revenues Total primary government program revenues	<u>19,005,409</u> \$ 56,405,365	<u>18,193,593</u> \$ 64,960,876	\$ 70,313,821	\$ 68,799,864	\$ 67,443,090	\$ 70,566,123	\$ 73,510,251	20,573,891 \$ 71,805,451	\$ 72,184,372	24,385,961 \$ 77,499,721
Net (expense)/revenue:	\$ 30,403,303	\$ 04,900,070	φ 70,313,021	φ 00,799,004	\$ 07,443,090	φ 70,300,123	φ 73,310,231	φ 71,005,451	φ 12,104,312	\$ 11,433,121
Governmental activities	\$ (153,456,716)	\$ (123,647,778)	\$ (124,557,293)	\$ (127,489,006)	\$ (122,414,771)	\$ (129,622,400)	\$ (126,876,282)	\$ (135,194,770)	\$ (132,089,048)	\$ (144,325,684)
Business-type activities	(1.068.657)	(123,047,778)	(1.082.692)	(800,734)	(1.482.796)	\$ (129,022,400) 1.847.564	2.911.784	\$ (135,194,770) 697.649	\$ (132,009,048) 798.179	4.066.294
Total primary government net expense	\$ (154,525,373)	\$ (126,350,845)	\$ (125,639,985)	\$ (128,289,740)	\$ (123,897,567)	\$ (127,774,836)	\$ (123,964,498)	\$ (134,497,121)	\$ (131,290,869)	\$ (140,259,390)
General revenues and other changes in net position:	φ (104,020,010)	φ (120,000,040)	φ (120,000,000)	φ (120,200,140)	φ (120,001,001)	φ (121,114,000)	φ (120,004,400)	φ (104,407,121)	φ (101,200,000)	φ (140,200,000)
Governmental activities:										
Taxes:										
Property taxes, levied for general purposes	\$ 109.159.897	\$ 109.545.003	\$ 111.454.692	\$ 110.351.991	\$ 111.899.484	\$ 113,359,672	\$ 120,796,742	\$ 128.334.481	\$ 131.493.564	\$ 134.846.403
Other local taxes	18,355,067	19,100,086	20,006,069	21,208,061	21,435,046	22,771,626	24,027,667	24,555,363	24,442,882	29,324,049
Permits, fees and licenses	6,672,136	-	-	-	-	-	-		-	
Interest on investment earnings	673,668	442,698	395,001	330,514	339,358	232,388	263,745	402,544	382,080	795,865
Gain on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Sale of land	-	-				-	-			
Miscellaneous	1.390.966	1.201.369	1.286.664	1.473.964	1.875.485	4,217,842	1.932.580	2.924.978	3.065.493	2.779.596
Total governmental activities	136,251,734	130,289,156	133,142,426	133,364,530	135,549,373	140.581.528	147.020.734	156.217.366	159.384.019	167,745,913
Business-type activities:										
Interest on investment earnings	956,056	509,675	351,929	(1,249,111)	267,061	248,207	519,767	90,148	43,940	1,904,327
Gain (loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Miscellaneous	644,620	521,384	740,199	375,758	520,504	1,013,854	832,182	973,869	726,432	495,207
Total business-type activities	1,600,676	1.031.059	1.092.128	(873,353)	787,565	1,262,061	1.351,949	1.064.017	770.372	2.399.534
Total primary government	\$ 137,852,410	\$ 131,320,215	\$ 134,234,554	\$ 132,491,177	\$ 136,336,938	\$ 141,843,589	\$ 148,372,683	\$ 157,281,383	\$ 160,154,391	\$ 170,145,447
Change in net position:										
Governmental activities	\$ (17,204,982)	\$ 6,641,378	\$ 8,585,133	\$ 5,875,524	\$ 13,134,602	\$ 10,959,128	\$ 20,144,452	\$ 21,022,596	\$ 27,294,971	\$ 23,420,229
Business-type activities	532,019	(1,672,008)	9,436	(1,674,087)	(695,231)	3,109,625	4,263,733	1,761,666	1,568,551	6,465,828
Total primary government	\$ (16,672,963)	\$ 4,969,370	\$ 8,594,569	\$ 4,201,437	\$ 12,439,371	\$ 14,068,753	\$ 24,408,185	\$ 22,784,262	\$ 28,863,522	\$ 29,886,057

(1) Reflects expenses from Exhibit 2.

#### **County of James City, Virginia** Fund Balances, Governmental Funds

Last Ten Fiscal Years (1)

	 2010	 2011	 2012	 2013	 2014	 2015	 2016	 2017	 2018	2019	
General fund: Nonspendable:											
Inventory	\$ 276,083	\$ 298,757	\$ 346,545	\$ 361,682	\$ 370,536	\$ 340,709	\$ 336,498	\$ 332,335	\$ 311,882	\$	252,792
Prepaid items	400,301	-	-	-	-	2,111	-	-	-		-
Assigned:											
General	1,161,093	2,678,655	6,089,236	6,595,137	6,544,809	5,991,822	7,860,584	7,249,473	8,384,195		7,825,910
Capital reserve	12,408,971	16,045,435	15,766,115	11,583,529	8,118,950	4,968,111	5,414,938	6,001,542	6,963,412		7,116,956
Unassigned	 21,187,263	 20,449,054	 21,674,594	 22,345,746	 23,099,410	 23,360,679	 24,681,548	 28,339,753	 30,119,197		31,693,639
Total general fund	\$ 35,433,711	\$ 39,471,901	\$ 43,876,490	\$ 40,886,094	\$ 38,133,705	\$ 34,663,432	\$ 38,293,568	\$ 41,923,103	\$ 45,778,686	\$	46,889,297
All other government funds:											
Restricted - bond proceeds											
held in escrow	\$ -	\$ 1,236,338	\$	4,536,503							
Committed:											
Grants	-	741,113	962,702	128,700	240,900	69	-	-	-		-
Capital projects/reserve	52,626,696	25,150,586	21,226,338	35,010,428	8,320,449	1,551,387	28,907,491	13,781,490	-		-
Assigned:											
Capital reserve	-	-	-	-	14,466,602	16,178,748	18,699,213	26,115,707	26,401,040		29,732,523
Special revenue	 4,454,442	 3,372,795	 4,132,137	 4,993,071	 4,505,717	 4,957,409	 6,111,183	 7,233,419	 10,523,259		9,761,066
Total all other	 		 	 			 		 		
governmental funds	\$ 57,081,138	\$ 29,264,494	\$ 26,321,177	\$ 40,132,199	\$ 27,533,668	\$ 22,687,613	\$ 53,717,887	\$ 47,130,616	\$ 38,160,637	\$	44,030,092

(1) Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which provides fund balance classifications that can be more consistently applied was adopted by the County as of July 1, 2010. Therefore, the fund balances for years 2009 through 2010 have been restated to reflect this standard.

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
General property taxes	\$ 107,695,813	\$ 108,564,306	\$ 110,677,787	\$ 109,112,196	\$ 112,151,342	\$ 112,542,078	\$ 124,363,595	\$ 128,094,252	\$ 130,402,106	\$ 134,744,837
Other local taxes	18,355,067	19,100,086	20,006,069	21,208,061	21,435,046	22,771,626	24,027,667	24,555,363	24,442,882	29,324,049
Licenses, permits, and fees	6,672,136	7,055,618	7,487,105	7,623,652	8,134,299	8,443,821	8,779,496	9,049,208	8,892,499	9,496,531
Fines and forfeitures	296,866	334,633	274,198	295,355	293,625	271,615	309,278	270,716	265,561	292,518
Use of money and property	673,668	442,698	395,001	330,514	339,358	232,388	263,745	402,544	382,080	795,865
Charges for services	4,857,836	4,861,478	5,174,185	5,736,864	5,549,607	5,944,750	6,623,273	6,471,404	6,656,889	6,586,341
Miscellaneous	1,390,966	1,201,370	1,286,664	1,473,964	1,875,484	4,217,842	1,932,580	2,924,978	3,065,493	2,779,596
Intergovernmental	32,245,254	34,515,554	37,099,346	34,672,161	33,945,431	34,169,438	34,635,171	35,092,799	35,731,814	36,733,787
Total revenues	172,187,606	176,075,743	182,400,355	180,452,767	183,724,192	188,593,558	200,934,805	206,861,264	209,839,324	220,753,524
Expenditures:										
Storm costs	-	-	2,454,661	-	-	-	-	-	-	-
General government administration	8,323,563	8,265,513	8,669,692	9,399,885	9,643,858	9,432,889	9,678,060	9,770,250	10,086,403	11,651,426
Judicial administration	5,302,279	5,311,684	5,254,489	5,250,974	5,514,609	5,599,728	5,463,744	5,870,569	5,856,353	5,908,750
Public works	5,650,572	7,241,872	6,493,573	7,606,884	7,353,940	6,976,533	27,878,252	28,443,672	28,728,800	31,127,333
Health and human services	7,332,607	7,582,994	7,042,619	6,785,380	7,061,327	7,193,841	7,082,202	7,833,811	7,635,751	8,235,686
Education	73,757,904	73,830,796	74,280,245	75,931,599	77,496,482	79,610,865	7,234,052	7,350,896	7,584,697	8,259,078
Parks, recreation, and cultural	9,509,436	9,180,161	9,163,941	9,075,083	9,899,159	9,858,887	79,825,974	84,299,207	85,395,004	91,070,061
Public safety	22,987,019	23,792,805	24,915,821	26,555,114	26,764,383	27,475,307	9,872,451	10,293,611	10,394,095	10,896,838
Community development	11,086,234	10,289,898	9,873,740	10,914,977	10,958,279	10,769,064	10,353,844	11,827,600	9,959,810	10,451,529
Nondepartmental	556,381	(266,150)	1,265,803	966,806	721,744	525,433	1,183,538	-	-	-
Debt service (2):										
Principal	15,077,900	14,830,524	14,787,955	23,473,305	16,417,326	16,862,695	17,122,377	16,206,234	16,284,125	14,343,182
Interest	10,365,470	9,853,465	9,384,810	9,522,081	8,822,326	7,787,361	6,188,222	6,841,056	6,195,080	5,848,486
Bond issuance costs	101,667	20,003	-	253,624	-	112,863	1,173,546	-	-	380,771
Capital outlay (1)	43,005,939	30,042,723	15,023,734	12,586,344	18,421,679	13,424,741	12,647,985	25,818,138	26,833,602	26,793,328
Total expenditures	213,056,971	199,976,288	188,611,083	198,322,056	199,075,112	195,630,207	195,704,247	214,555,044	214,953,720	224,966,468
Excess (deficiency) of revenues over										
(under) expenditures	(40,869,365)	(23,900,545)	(6,210,728)	(17,869,289)	(15,350,920)	(7,036,649)	5,230,558	(7,693,780)	(5,114,396)	(4,212,944)
<b>.</b>										
Other financing sources:										
Transfers in	29,093,987	28,784,026	29,412,515	33,965,148	34,729,940	35,271,660	40,956,217	40,745,506	40,309,261	46,365,441
Transfers out	(29,093,987)	(28,784,026)	(29,412,515)	(33,965,148)	(34,729,940)	(35,271,660)	(40,956,217)	(40,745,506)	(40,309,261)	(46,365,441)
Issuance of debt	14,935,000	4,820,000	7,672,000	26,380,000	-	34,185,000	91,665,000	-	-	14,195,000
Premiums on bonds issued	12,809	321,834	-	2,309,915	-	3,907,273	10,930,294	-	-	1,150,501
Capital lease	-	-	-	-	-	-	-	4,736,044	-	-
Payment to refunded bond escrow agent	-	(5,019,743)	-	-	-	(39,371,952)	(73,165,442)	-		-
Total other financing sources	14,947,809	122,091	7,672,000	28,689,915	-	(1,279,679)	29,429,852	4,736,044		15,345,501
Net change in fund balances	\$ (25,921,556)	\$ (23,778,454)	\$ 1,461,272	\$ 10,820,626	\$ (15,350,920)	\$ (8,316,328)	\$ 34,660,410	\$ (2,957,736)	\$ (5,114,396)	\$ 11,132,557
Debt convice on a percentage of percential										
Debt service as a percentage of noncapital	10 500/	44.070/	40.050/	47 550/	40.070/	40.05%	10 500/	44.00%	44 7404	40.40%
expenditures	13.58%	14.27%	13.65%	17.55%	13.97%	13.35%	12.56%	11.99%	11.74%	10.18%

Including operating transfers to capital projects.
 Noncapital expenditures equals total expenditures less amounts for capitalized assets on the government-wide statement of net position.

#### County of James City, Virginia Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal year	Total real property	General personal property	Machinery and tools	Mobile homes	Total Personal property	Public service	Total assessed value	Total direct tax rate
2010	\$11,155,493,300	\$ 598,149,387	\$ 132,052,632	\$ 10,994,266	\$ 741,196,285	\$ 196,289,584	\$ 12,092,979,169	\$ 4.77
2011	11,172,929,700	621,471,862	137,178,668	10,101,067	768,751,597	210,802,200	12,152,483,497	4.77
2012	11,316,807,900	652,561,625	139,945,157	9,719,184	802,225,966	222,670,868	12,341,704,734	4.77
2013	10,921,180,200	687,058,440	141,877,157	9,209,475	838,145,072	232,588,225	11,991,913,497	4.77
2014	11,067,756,400	710,720,870	144,950,305	8,346,659	864,017,834	233,973,337	12,165,747,571	4.77
2015	11,148,405,300	783,249,672	144,694,099	7,901,856	935,845,627	336,370,602	12,420,621,529	4.84
2016	11,352,153,219	770,378,346	145,094,277	7,533,858	923,006,481	236,177,856	12,511,337,556	4.84
2017	11,608,801,433	809,023,687	147,942,350	7,008,284	963,974,321	245,349,999	12,818,125,753	4.84
2018	11,797,419,633	862,391,419	151,313,988	6,377,045	1,020,082,452	247,568,334	13,065,070,419	4.84
2019	12,089,303,067	898,095,969	150,923,619	6,628,640	1,055,648,228	262,267,902	13,407,219,197	4.84

Source: Real Estate Assessments and Commissioner of the Revenue, James City County. Note: Tax rate is per \$100 of assessed value.

# County of James City, Virginia Tax Rates Last Ten Fiscal Years

Fiscal year	Real estate tax (1)	Personal property tax (1)	Room tax	Meal tax	Retail sales tax (2)	Historic Triangle sales tax (3)	Total direct tax rate
2010	\$ 0.77	\$ 4.00	\$ 5.00	\$ 4.00	\$ 1.00	\$-	\$ 4.77
2011	0.77	4.00	5.00	4.00	1.00	-	4.77
2012	0.77	4.00	5.00	4.00	1.00	-	4.77
2013	0.77	4.00	5.00	4.00	1.00	-	4.77
2014	0.77	4.00	5.00	4.00	1.00	-	4.77
2015	0.77	4.00	5.00	4.00	1.00	-	4.77
2016	0.84	4.00	5.00	4.00	1.00	-	4.84
2017	0.84	4.00	5.00	4.00	1.00	-	4.84
2018	0.84	4.00	5.00	4.00	1.00	-	4.84
2019	0.84	4.00	5.00	4.00	1.00	1.00	4.84

(1) Per \$100 assessed value

(2) Collected by the State and remitted to the County monthly

(3) Effective July 1, 2018

(4) There are no overlapping taxes in the rates disclosed in this table.

#### **County of James City, Virginia** Principal Tax Payers Current Year and Nine Years Ago

#### Principal Property Tax Payers

		2019			2010	
	Property taxes assessed	Rank	Percentage of County total	Property taxes assessed	Rank	Percentage of County total
Anheuser-Busch, Inc.	\$ 5,218,495	1	3.58%	\$ 4,803,588	1	4.10%
Seaworld Parks, LLC	2,183,730	2	1.50%			
Virginia Electric & Power Company	1,236,082	3	0.85%	747,107	6	0.64
Premium Outlets of Williamsburg (1)	1,225,641	4	0.84%			
Wal-Mart, Inc.	1,163,985	5	0.80%	1,117,135	2	1.01%
Williamsburg Plantation Owners Association	1,097,955	6	0.75%	654,407	9	0.56%
Powhatan Plantation Owners Association	1,016,146	7	0.70%	1,017,822	4	0.87%
Williamsburg Landing, Inc.	960,832	8	0.66%	735,066	7	0.63%
Ball Metal Container	847,217	9	0.58%	666,737	8	0.57%
Manor Club @ Ford's Colony (2)	689,406	10	0.47%	596,756	10	0.51%
Busch Entertainment Corp				1,079,476	3	0.92%
Busch Properties				754,840	5	0.64%
Total	\$ 15,639,489		10.73%	\$ 12,172,934		10.45%

Source: Commissioner of the Revenue

(1) Premium Outlets includes two related parties, Williamsburg Outlets, LLC and Williamsburg Mazel, LLC. They are combined in this table to show the value of the shopping center.

(2) In 2010, the company was known as Manor Houses Associates.

#### Principal Personal Property Tax Payers

			2019				2010	
		Property taxes		Percentage of County		Property taxes		Percentage of County
	-	assessed	Rank	total	-	assessed	Rank	total
Anheuser-Busch, Inc.	\$	4,036,795	1	9.62%	\$	3,717,360	1	12.54%
Seaworld Parks, LLC		1,611,422	2	3.84%		1,017,822	4	1.89%
Ball Metal Container		705,988	3	1.68%		1,079,476	3	1.89%
Printpack, Inc.		481,164	4	1.15%		754,840	5	1.52%
Owens-Brockway Glass Container		456,554	5	1.09%		735,066	7	1.16%
Wal-Mart, Inc.		323,985	6	0.77%		747,107	6	1.17%
Cox Communications of Hampton Roads		268,724	7	0.64%				
Toyota Lease Trust		252,893	8	0.60%				
HVT, Inc.		188,756	9	0.45%				
Branscome, Inc.		162,597	10	0.39%				
Busch Entertainment Corp						1,117,135	2	1.91%
Jack L. Massie Contracting, Inc.						666,737	8	0.91%
Toyota Motor Credit						654,407	9	0.58%
Busch Properties						596,756	10	0.46%
Total	\$	8,488,878		20.23%	\$	11,086,706		24.03%

Source: Commissioner of the Revenue

#### Principal Real Estate Property Tax Payers

			2019			2010	
		Property taxes		Percentage of County	 Property taxes		Percentage of County
	;	assessed	Rank	total	assessed	Rank	total
Virginia Electric & Power Company	\$	1,228,345	1	1.18%	\$ 747,107	4	0.85%
Premium Outlets of Williamsburg (1)		1,225,641	2	1.18%	558,051	9	0.64%
Anheuser-Busch, Inc.		1,181,700	3	1.14%	1,086,228	1	1.24%
Williamsburg Plantation Owners Association		1,089,776	4	1.05%	650,274	6	0.74%
Powhatan Plantation Owners Association		988,420	5	0.95%	1,006,316	2	1.15%
Williamsburg Landing, Inc.		860,819	6	0.83%	675,738	5	0.77%
Wal-Mart, Inc.		840,000	7	0.81%	830,737	3	0.95%
Manor Club @ Ford's Colony (2)		651,006	8	0.63%	580,068	8	0.66%
Virginia United Methodist Homes, Inc.		645,755	9	0.62%			
Riverside Healthcare Assoc.		625,679	10	0.60%			
Busch Properties					619,448	7	0.71%
Busch Entertainment Corp					511,801	10	0.59%
Total	\$	9,337,141		8.99%	\$ 7,265,768		8.30%

Source: Commissioner of the Revenue

(1) Premium Outlets includes two related parties, Williamsburg Outlets, LLC and Williamsburg Mazel, LLC. They are combined in this table to show the value of the shopping center.

(2) In 2010, the company was known as Manor Houses Associates.

# County of James City, Virginia Property Tax Levies and Collections Last Ten Fiscal Years

	Taxes levied	Collected witl year of t		Collections in	Total collect	ions to date
Fiscal year	for the fiscal year	Amount (1)	Percentage of levy	subsequent years	Amount	Percentage of levy
2010	\$ 116,316,624	\$ 99,101,581	85.20%	\$ 16,968,862	\$ 116,070,443	99.79%
2011	117,215,610	100,889,563	86.07%	15,946,267	116,835,830	99.68%
2012	121,312,654	101,482,234	83.65%	19,498,752	120,980,986	99.73%
2013	117,414,914	98,431,581	83.83%	18,747,396	117,178,977	99.80%
2014	118,804,815	100,523,591	84.61%	17,810,298	118,333,889	99.60%
2015	116,313,370	101,071,578	86.90%	13,981,851	115,053,429	98.92%
2016	122,270,532	106,867,113	87.40%	14,476,777	121,343,890	99.24%
2017	125,345,126	109,436,232	87.31%	15,895,512	125,331,744	99.99%
2018	129,502,759	111,268,080	85.92%	17,510,094	128,778,174	99.44%
2019	131,593,499	114,672,068	87.14%	-	114,672,068	87.14%

Source: Treasurer, James City County

(1) Collections related to fiscal year levies includes PPTRA claimed by taxpayers.

#### County of James City, Virginia Taxable Sales by Category Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Apparel stores	\$ 175,885,946	\$ 183,244,309	\$ 198,116,199	\$ 206,585,825	\$ 213,354,143	\$ 194,143,321	\$ 194,900,831	\$ 186,607,800	\$ 161,355,210	\$ 153,888,820
Automotive dealers, supplies										
and repair	12,949,521	17,019,548	24,017,913	21,792,904	21,122,470	20,893,120	23,582,443	23,292,016	27,301,606	27,495,725
Building materials, machinery										
and equipment	42,771,225	16,631,597	20,676,668	19,518,301	18,093,198	18,046,110	20,957,143	19,658,032	18,140,731	16,525,955
Eating and drinking										
establishments	89,306,904	91,552,799	103,724,814	105,121,625	116,111,215	112,320,430	116,764,293	113,221,696	96,580,559	100,513,316
Food stores	109,487,554	135,172,441	148,451,817	160,043,266	169,193,864	172,591,926	178,533,330	173,053,026	166,510,730	159,139,231
Furniture, home furnishings										
and household equipment	21,986,380	22,119,421	23,420,749	25,032,485	31,239,589	33,524,596	34,915,814	33,199,279	30,254,081	29,813,814
General merchandise	95,560,600	87,029,287	92,522,324	103,860,834	116,426,211	133,412,703	138,011,583	138,691,794	148,614,533	158,022,671
Lodging	39,984,592	32,414,685	14,172,343	16,041,031	15,276,927	20,352,083	22,528,553	21,630,584	23,009,096	20,053,827
Other outlets	25,930,390	29,255,159	39,511,197	38,200,453	38,297,074	32,410,167	31,055,094	31,872,830	38,055,982	23,929,492
Other retail stores, dealers,										
trades and services	163,456,030	188,073,849	204,974,337	208,856,679	205,764,580	231,051,462	250,886,839	243,076,757	261,444,986	275,721,770
Total	\$ 777,319,142	\$ 802,513,095	\$ 869,588,361	\$ 905,053,403	\$ 944,879,271	\$ 968,745,918	\$ 1,012,135,923	\$ 984,303,814	\$ 971,267,514	\$ 965,104,621

Source: Weldon Cooper Center

Note: Some data is not categorized to protect confidentiality of the business.

#### County of James City, Virginia Ratios of Outstanding Debt by Type Last Ten Fiscal Years

		Governmen	tal activities		Business-type activity				
Fiscal year	General obligation bonds	Capital leases	Lease revenue bonds	Total	Revenue bonds	Total primary government	Percentage of personal income (1)	р	er capita ersonal come (2)
2010	\$ 101,414,765	\$ 10,169,895	\$ 110,275,000	\$ 221,859,660	\$ 35,950,423	\$ 257,810,083	16.28	\$	51,538
2011	93,283,624	10,285,522	104,055,000	207,624,146	34,469,298	242,093,444	18.48		54,224
2012	86,134,103	9,235,074	104,472,000	199,841,177	32,938,174	232,779,351	20.21		55,990
2013	80,004,294	1,098,854	123,034,000	204,137,148	25,185,000	229,322,148	20.69		55,550
2014	72,164,244	984,528	114,416,000	187,564,772	24,660,000	212,224,772	23.34		56,960
2015	65,458,589	858,833	103,604,000	169,921,422	24,115,000	194,036,422	26.59		58,504
2016	49,844,842	728,456	130,451,552	181,024,850	24,118,109	205,142,959	26.05		59,632
2017	44,155,482	4,195,266	119,855,768	168,206,516	23,269,202	191,475,718	**		**
2018	38,348,323	3,183,141	109,069,984	150,601,448	22,600,295	173,201,743	**		**
2019	33,966,163	2,146,958	112,183,815	148,296,936	21,906,388	170,203,324	**		**

(1) Based on personal income from Table 13
(2) From Table 13, calendar year basis
\*\* Statistics not yet available

#### County of James City, Virginia **Debt Statistics** Last Ten Fiscal Years

Fiscal year	Population (1)	Assessed value (2)	 Gross bonded lebt (3) (4)	Less debt service monies vailable (5)	Net bonded debt	Ratio of net bonded debt to assessed value	d	Net onded ebt per capita
2010	67,745	12,092,979,169	\$ 93,283,624	\$ 2,921,044	\$ 90,362,580	0.75	\$	1,334
2011	68,500	12,152,483,497	86,134,103	2,921,037	83,213,066	0.68		1,215
2012	69,451	12,341,704,734	80,004,294	2,920,981	77,083,313	0.62		1,110
2013	70,376	11,991,913,497	72,164,244	2,920,538	69,243,706	0.58		984
2014	71,254	12,165,747,571	65,458,589	2,920,369	62,538,220	0.51		878
2015	72,682	12,420,621,529	49,844,842	1,219,616	48,625,226	0.39		669
2016	73,767	12,511,337,556	44,155,482	1,221,521	42,933,961	0.34		582
2017	74,795	12,818,125,753	38,348,323	1,222,024	37,126,299	0.29		496
2018	75,776	13,065,070,419	38,348,323	1,226,463	37,121,860	0.28		490
2019	**	13.407.219.197	33,966,163	-	33,966,163	0.25		**

(1) From Table 13; based on calendar year

(2) From Table 5

(3) Includes all long-term general obligation bonded debt, bond anticipation notes, and literary fund loans

Includes an ong-term general obligation bonded debt, bond anticip Includes general obligation debt payable from enterprise revenues Debt Service Reserve Funds held by a trustee Statistics not yet available (4)

(5) \*\*

tio of Annual Debt Service Expenditures for General Bonded Debt (1) to T	Total General Government Expenditures and Revenues
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Fiscal year	Principal (1) (5)	 Interest (2)	Total debt service (4)	 Total general overnmental penditures (3)	Ratio of debt service to general total governmental expenditures	-	Total general jovernmental revenues (3)	Ratio of debt service to general total governmental revenues
2010	\$ 15,077,900	\$ 10,147,353	\$ 25,225,253	\$ 198,552,653	12.70	\$	200,014,429	12.61
2011	14,830,524	9,853,465	24,683,989	198,893,176	12.41		201,684,905	12.24
2012	14,787,955	9,384,810	24,172,765	201,078,316	12.02		206,996,888	11.68
2013	23,473,305	9,522,081	32,995,386	215,304,486	15.32		205,082,111	16.09
2014	16,417,326	8,822,326	25,239,652	211,866,777	11.91		209,633,075	12.04
2015	16,862,695	8,781,971	25,644,666	218,984,810	11.71		213,074,589	12.04
2016	17,122,377	6,188,222	23,310,599	226,845,449	10.28		239,451,445	9.74
2017	16,206,234	6,841,056	23,047,290	231,072,402	9.97		245,652,126	9.38
2018	16,284,125	6,195,080	22,479,205	231,635,241	9.70		248,003,274	9.06
2019	14,343,182	5,848,486	20,191,668	251,898,565	8.02		259,858,415	7.77

(1) General obligation bonds reported in the enterprise funds and special assessment debt with government commitment have been excluded.
 (2) Excludes bond issuance and other costs.

Reflects recurring expenditures and revenues included in the General Fund, Debt Service Fund, Special Revenue funds, operating transfers to (3) Capital Projects and the County's percentage of discretely presented Component Unit - Public Schools Operating Fund.

The County has no overlapping debt. (4)

In fiscal year 2013, principal payments increased by \$7,380,000 related to the refinancing of a capital lease. Proceeds from the issuance of (5) new debt were used for these principal payments.

# County of James City, Virginia Pledged Revenue Coverage

James City Service Authority Last Ten Fiscal Years

		(4)		<b>D</b> .1	(2)		
Fiscal year	Gross revenue	(1) Operating expenses	Operating available for		ot service requirem Interest	Total	Coverage
2010	\$ 17,178,575	\$ 10,985,233	\$ 6,193,342	\$ 1,440,000	\$ 1,590,562	\$ 3,030,562	2.04
2011	17,474,579	12,091,472	5,383,107	1,490,000	1,537,750	3,027,750	1.78
2012	15,975,755	12,414,605	3,561,150	1,545,000	1,483,100	3,028,100	1.18
2013	14,997,834	12,407,414	2,590,420	525,000	1,119,306	1,644,306	1.58
2014	16,918,995	12,218,405	4,700,590	545,000	1,100,931	1,645,931	2.86
2015	17,714,181	10,982,443	6,731,738	565,000	1,081,856	1,646,856	4.09
2016	17,370,324	10,701,704	6,668,620	785,000	571,161	1,356,161	4.92
2017	20,128,694	10,904,086	9,224,608	605,000	749,450	1,354,450	6.81
2018	20,128,689	10,609,709	9,518,980	630,000	725,250	1,355,250	7.02
2019	21,647,670	11,669,088	9,978,582	655,000	700,050	1,355,050	7.36

(1) Total operating expenses, exclusive of depreciation

(2) The Authority has no debt margin or overlapping debt.

Demographic and Economic Statistics
Last Ten Years

Calendar year	Population (1)	Personal income (2)	ре	r capita rsonal ome (2)	Unemployment percentage (1)
2010	67,745	\$ 4,196,931,000	\$	51,538	6.3%
2011	68,500	4,474,583,000		54,224	6.1%
2012	69,451	4,703,429,000		55,990	5.7%
2013	70,376	4,745,679,000		55,550	5.3%
2014	71,254	4,954,338,000		56,960	4.9%
2015	72,682	5,160,028,000		58,504	4.3%
2016	73,767	5,344,090,000		59,632	4.1%
2017	74,795	5,646,096,000		62,350	3.8%
2018	75,776	**		**	**
2019	**	**		**	**

(1) Planning Division, supplemented by data from Virginia Employment Commission (http://www.vec.virginia.gov/)

(2) Data from the Bureau of Economic Analysis (http://www.bea.gov/), and has combined data for James City County and the City of Williamsburg

\*\* Statistics not yet available

#### Median Household Income

Calendar year	James City County	•••···	monwealth Virginia	United States
2009	\$ 72,902	\$	59,372	\$ 50,221
2010	74,241		60,665	50,046
2011	73,575		61,877	50,502
2012	78,396		61,782	51,371
2013	75,806		62,745	52,250
2014	75,926		64,923	53,657
2015	77,668		66,263	55,775
2016	80,226		66,149	55,322
2017	80,772		68,766	57,652
2018	**		**	**
2019	**		**	**

Source: U.S. Census Bureau, Small Area Income and Poverty Estimates \*\* Statistics not yet available

#### Households and Poverty

Fiscal year	Food stamp households	Total households*	Percentage of food stamp households		
2009	1,224	27,567	4.4%		
2010	1,638	27,003	6.1%		
2011	1,840	27,375	6.7%		
2012	2,015	27,707	7.3%		
2013	2,236	28,090	8.0%		
2014	2,211	28,415	7.8%		
2015	2,006	28,986	6.9%		
2016	1,870	29,390	6.4%		
2017	1,773	29,807	5.9%		
2018	1,729	30,240	5.7%		
2019	1,690	30,608	5.5%		

Source: Social Services Department and Planning Division \* Reflects the number of occupied housing

#### County of James City, Virginia Demographic and Economic Statistics Last Ten Years

			Percentage							
Year	Population		Increase							
1950	6,317		28.7%							
1960	11,539		82.7%							
1970	17,853		54.7%							
1980	22,763		27.5%							
1990	34,859		53.1%							
2000	48,102		38.0%							
2010	67,009		39.3%							
Age	1970		1980		1990		2000		2010	
0-14	5,226	29.3%	5,008	22.0%	7,211	20.7%	9,254	19.2%	11,608	17.3%
15-19	1,448	8.1%	2,276	10.0%	2,147	6.2%	2,838	5.9%	4,120	6.1%
20-29	2,915	16.3%	3,870	17.0%	5,330	15.3%	-	0.0%	-	0.0%
20-34	*	*	*	*	*	*	7,484	15.6%	9,741	14.5%
30-44	3,172	17.8%	4,780	21.0%	8,901	25.5%	-	0.0%	-	0.0%
35-44	*	*	*	*	*	*	7,866	16.4%	8,133	12.1%
45-64	3,531	19.8%	5,235	23.0%	7,255	20.8%	12,563	26.1%	19,537	29.2%
65+	1,561	8.7%	1,594	7.0%	4,015	11.5%	8,097	16.8%	13,870	20.7%
	17,853	100%	22,763	100%	34,859	100%	48,102	100%	67,009	100

Source: U.S. Census Bureau

\* New categories, as defined by the U.S. Census

#### Households and Population

		Total	
Fiscal	Number of	households	Persons per
year	households*	population**	household
2010	27,003	66,157	2.45
2011	27,375	67,068	2.45
2012	27,707	67,882	2.45
2013	28,090	68,821	2.45
2014	28,415	69,616	2.45
2015	28,986	71,015	2.45
2016	29,390	72,005	2.45
2017	29,807	73,028	2.45
2018	30,240	74,089	2.45
2019	30,608	74,991	2.45

Source: Planning Division

\* Reflects the number of occupied housing

\*\* Reflects total population less group quarter population, such as nursing facilities, Eastern State Hospital (a state mental facility), Middle Peninsula Juvenile Detention Center and the Virginia Peninsula Regional Jail.

#### Unemployment Rate and Labor Force

Calendar year	Civilian labor force	Number employed	Number unemployed	Unemployment rate
2010	32,243	30,205	2,038	6.3%
2011	32,605	30,618	1,987	6.1%
2012	32,988	31,101	1,887	5.7%
2013	33,690	31,891	1,799	5.3%
2014	34,650	32,941	1,709	4.9%
2015	34,250	32,765	1,485	4.3%
2016	34,206	32,883	1,323	3.9%
2017	35,352	34,080	1,271	3.6%
2018	36,554	35,552	1,002	2.9%
2019	**	**	**	**

Source: Planning Division, supplemented by data from Virginia labor market information

\*\* Statistics not yet available

# County of James City, Virginia Principal Employers in James City County Current Year and Nine Years Ago

		2019			2010	
	Employees	Rank	Percent of total County employment	Employees	Rank	Percent of total County employment
Busch Gardens	1000+	1	**	1000+	1	17.94%
Williamsburg-James City County Public Schools	1000+	2	5.36%	1000+	2	5.93%
Wal-Mart Distribution Center	500-999	3	2.41%	500-999	8	2.26%
James City County	500-999	4	2.18%	500-999	6	2.35%
Riverside Regional Medical Center	500-999	5	1.92%			
Eastern State Hospital	500-999	6	1.86%	1000+	3	3.26%
Anheuser-Busch Inbev	500-999	7	1.79%	500-999	7	2.28%
Kingsmill Resort and Spa	500-999	8	1.79%			
Williamsburg Landing	250-499	9	1.15%			
Owens & Minor/AVID	250-499	10	1.04%			
Lumber Liquidaters				500-999	4	3.05%
Busch Properties, Inc.				500-999	5	2.69%
Avid Medical				250-499	9	1.60%
Jamestown-Yorktown Foundation				250-499	10	1.27%
Total			19.50%			42.63%

Source: Economic Development, James City County and Virginia Employment Commission \*\* Busch Gardens became publicly traded during fiscal year 2013, and information is not available.

Full-time County Government Employees by Function/Program Last Ten Fiscal Years

Function/program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Administrative: Board of supervisors	1.0	1.0	1.0	1.0	1.0	1.0	0.5	0.5	0.5	0.5
County administration	2.5	2.5	2.5	3.0	3.0	3.0	3.0	3.0	0.5 4.0	0.5 6.0
County administration County attorney	5.0	2.5 5.0	2.5 5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0
Communications	6.5	7.5	7.5	7.0	7.0	7.0	8.0	8.0	8.0	4.0
Economic development	3.0	3.0	4.0	4.0	4.0	4.0	3.5	3.5	3.5	3.5
Voter registration and elections	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Human resources:	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Human resources	4.0	4.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	8.0
Training and Quality Performance	3.0	3.0	-	-	-	-	-	-	-	-
Financial administration:	0.0	0.0								
Accounting	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.0	7.0	7.0
Commissioner of the revenue	12.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Financial and management services	7.0	7.0	6.0	7.0	7.0	7.0	7.0	8.0	8.0	8.0
Purchasing	3.0	3.0	4.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
Real estate assessments	11.0	10.0	9.0	10.0	10.0	10.0	10.0	10.0	10.0	8.0
Treasurer	13.0	12.0	11.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0
Satellite services	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Information resources management										
Information resources management	21.0	20.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	15.0
Information technology core applications	-			-		-	-		-	5.0
Information technology infrastructure	-	-	-	-	-	-	-	-	-	8.0
General services:										
Facilities maintenance	18.0	17.0	17.0	18.0	18.0	18.0	18.0	19.0	18.0	18.0
Fleet and equipment	7.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
General and capital services	6.5	5.5	7.0	8.0	8.0	7.0	7.0	7.0	9.5	10.5
Grounds maintenance	20.0	22.0	22.0	24.0	25.0	25.0	25.0	26.0	26.5	27.5
Solid waste management	7.0	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Stormwater	6.5	6.5	4.0	4.0	4.0	6.0	8.0	8.0	7.0	18.0
Community development:										
Building safety and permits	15.0	13.0	13.0	13.0	13.0	14.0	14.0	15.0	16.0	17.0
Community Development	2.5	2.5	2.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Engineering and resource protection	14.0	12.0	13.0	12.0	12.0	11.0	11.0	11.0	11.0	-
Planning	17.5	12.5	10.5	10.0	10.0	10.0	10.0	10.0	9.0	11.0
Zoning enforcement	-	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Judicial:										
Courts/judicial	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Courthouse	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerk of the circuit court	12.0	12.0	12.0	12.0	12.0	11.0	11.0	11.0	11.0	11.0
Commonwealth's attorney	9.0	9.0	9.0	9.0	9.0	9.0	9.0	10.0	11.0	11.0
Sheriff	18.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	17.0	17.0
Public safety:										
Animal control	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Emergency communications	27.0	26.0	26.0	26.0	26.0	29.0	29.0	29.0	29.0	28.0
Emergency management	2.0	2.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0
Emergency medical services	25.0	25.0	-	-	-	-	-	-	-	-
Fire	86.0	86.0	110.0	110.0	110.0	114.0	115.0	115.0	115.0	122.0
Police	98.0	98.0	98.0	98.0	99.0	100.0	103.0	103.0	105.0	108.0
Parks and recreation	53.0	48.0	49.0	48.0	48.0	47.0	49.0	52.0	52.0	54.0
Community services:										
Community services	3.0	-	-	-	-	-	-	-	-	-
Cooperative extension service	2.0	2.0	2.0	-	-	-	-	-	-	-
Neighborhood connections	2.0	-	-	-	-	-	-	-	-	-
Total general fund	563.0	541.0	541.0	542.0	544.0	552.0	559.0	567.0	573.0	588.0
Other services:										
Housing and neighborhood development	8.5	9.5	9.5	9.0	9.0	8.0	8.0	7.0	8.0	9.0
JCSA	90.0	86.0	89.0	89.0	89.0	89.0	89.0	89.0	91.0	96.0
Social services	52.5	52.5	52.5	52.0	51.0	51.0	51.0	52.0	53.0	53.0
Colonial community corrections	11.0	12.0	12.0	12.0	13.0	13.0	13.0	12.0	12.0	14.0
Special projects/grants	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	6.0	5.0
Grand total all funds	730.0	704.0	707.0	707.0	709.0	716.0	723.0	730.0	743.0	765.0
						<u> </u>				

Source: Financial and Management Services

#### County of James City, Virginia Operating Indicators by Function/Program Last Ten Fiscal Years

Function/program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police:										
Calls for service	21,762	21,129	20,879	19,539	20,175	20,875	22,225	21,829	22,247	21,806
Major crimes reported	1,080	1,071	1,092	999	999	1,182	1,260	1,153	1,133	976
Major crimes cleared	396	325	324	317	247	335	390	335	374	343
Fire:										
Fire/other responses	2,922	2,786	3,178	2,822	3,065	3,153	3,302	4,010	3,774	3,978
Inspections	2,037	1,735	1,804	1,910	1,829	1,320	1,255	1,169	1,046	914
EMS responses	5,573	5,956	6,147	6,446	6,450	6,666	7,039	7,141	7,330	7,894
Refuse collection:										
Refuse collected (tons per day)	8	9	10	12	11	10	11	12	12	17
Recyclables collected (tons per day)	1	1	1	1	1	1	1	1	2	1
Recyclables collected curbside (tons per day)	N/A	23	22	22	22	23	24	23	23	24
Parks and recreation:										
Community center admissions	394,757	463,491	464,358	511,976	444,755	400,367	401,111	434,719	404,919	431,581
Park attendance	1,349,550	1,708,976	2,253,617	2,163,533	2,428,894	2,595,974	2,817,348	3,075,306	3,742,009	3,997,042
Participants in programs offered	384,650	395,789	378,733	371,959	404,023	441,969	463,319	508,776	528,703	505,780
Water:										
New connections	385	388	351	448	359	388	423	464	407	292
Water mains breaks	40	44	31	25	21	26	21	34	25	30
Sewer:										
New connections	380	375	296	347	261	380	447	470	414	287

Source: County operating departments N/A: Information is not available.

#### County of James City, Virginia Capital Asset Statistics by Function/Program Last Ten Fiscal Years

Function/program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	5	5	5	5	5	5	5	5	5	5
Parks and recreation:										
Acreage	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,592	1,592	1,592
Playgrounds	11	11	11	11	11	12	12	10	10	10
Ball fields maintained	58	65	65	65	65	65	65	70	70	68
Tennis courts maintained	5	5	5	5	5	4	4	4	4	4
Pickleball courts maintained	-	-	-	-	-	-	2	2	2	2
Community centers	2	2	2	2	2	2	2	2	2	2
Water:										
Water lines (miles)	344	393	390	393	400	402	407	409	410	414
Water customers	19,368	19,719	20,070	20,549	20,858	21,246	21,669	22,133	22,540	22,832
Storage tanks (greater than										
250,000 gallons)	7	7	7	7	7	7	7	7	7	7
Average ERCs (1)	20,200	20,866	19,200	18,597	18,937	19,415	18,921	20,025	20,220	19,247
Wastewater:										
Sewer lines (miles)	382	419	423	425	430	435	439	440	440	446
Gallons collected (millions)	1,833	1,598	1,771	1,739	1,862	1,922	1,863	1,971	1,987	1,898
Sewer customers	18,860	21,127	21,488	21,962	22,575	22,955	23,402	23,872	24,286	24,573

#### Source: County operating departments

(1) Equivalent Residential Connections (ERCs) are determined based upon the rated capacity of a water meter (e.g., the average amount of water which can flow through such meter on a continuous basis) as compared to the rated capacity for a typical 5/8" residential water meter.

**Compliance Section** 

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# County of James City, Virginia Schedule of Expenditures of Federal Awards - Primary Government Year ended June 30, 2019

	Federal catalog	Pass-through entity identifying	
Federal Grantor/Pass-Through Grantor/Cluster/Program Title Primary Government - Governmental Activities:	number	number	Expenditures
Department of Agriculture:			
Virginia Department of Social Services:			
SNAP Cluster:			• ••••
State Administrative Matching Grants - Supplemental Nutrition Assistance Program Department of Health and Human Services:	10.561	**	\$ 582,034
Virginia Department of Social Services:			
Promoting Safe and Stable Families	93.556	**	16,573
TANF Cluster:			-,
Temporary Assistance for Needy Families	93.558	**	331,375
Refugee and Entrant Assistance - State Administered Programs	93.566	**	149
Low-Income Home Energy Assistance	93.568	**	45,929
Child Welfare Services Foster Care - Title IV-E	93.645 93.658	**	315 230,002
Adoption Assistance	93.659	**	309,326
Social Services Block Grant	93.667	**	233,051
Chafee Foster Care Independent Living	93.674	**	3,166
State Children's Insurance Program	93.767	**	12,661
Medicaid Cluster:			
Medical Assistance Program	93.778	**	639,239
CCDF Cluster:	02 500	**	E4 044
Child Care Mandatory and Matching Funds of the Child Care and Development Fund Chafee Education and Training Vouchers Program	93.596 93.599	**	54,211 1,223
Total Department of Health and Human Services	33.333		1,877,220
Department of Interior:			1,011,220
Bureau of Cash Management Payment in Lieu of Taxes	15.000	N/A	8,057
Department of Treasury:			
Equitable Sharing Program	21.016	N/A	15,839
Department of Homeland Security:			
Virginia Department of Emergency Management: Homeland Security Grant Program	97.067	**	4,000
Homeland Security Grant Program	97.067	EMW-2017-SS-00088	35,063
Homeland Security Grant Program	97.067	EMW-2017-33-00083 EMW-2018-SS-00093-S01	4,641
Emergency Management Performance Grants	97.042	EMP-2017-EP-00006	2,068
Emergency Management Performance Grants	97.042	EMP-2018-EP-00007-S01	39,975
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-03-VA-4411	50,829
Total Department of Homeland Security			136,576
Department of Housing and Community Development:			
Virginia Department of Housing and Community Development: Section 8 Housing Choice Vouchers	14.871	**	1,034,507
Housing Counseling Assistance Program	14.169	**	20,909
HOME Investment Partnerships Program	14.239	**	260,437
Total Department of Housing and Community Development			1,315,853
Department of Transportation:			
Highway Safety Cluster:			
National Highway Traffic Safety Administration - Highway Safety Grant	20.600	18X9205464VA17	14,977
National Highway Traffic Safety Administration - Highway Safety Grant	20.600 20.600	18X9204020VA18	4,701 15,908
National Highway Traffic Safety Administration - Highway Safety Grant National Highway Traffic Safety Administration - Highway Safety Grant	20.600	69A37518300004010VA0 69A37518300004020VA0	5,256
National Highway Traffic Safety Administration - Highway Safety Grant	20.607	18X9205464VA18	5,498
Total Highway Safety Cluster, Department of Transportation	20.007	10/10/2001011/110	46,340
Department of Justice:			<u> </u>
Equitable Sharing Program	16.922	N/A	1,341
Bureau of Justice Administration:			
BJA - Bulletproof Vests Partnership	16.607	N/A	12,172
Office of Justice Programs Edward Byrne Memorial Justice Assistance Grant Program	16 729	18-B6074AD15	4 000
Edward Byrne Memorial Justice Assistance Grant Program	16.738 16.738	18-B6074AD15 18-B4040AD11	4,882
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-B6075AD15	- 11,200
Edward Byrne Memorial Justice Assistance Grant Program	16.738	**	10,443
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-B4040AD11	2,025
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19-C4040AD15	2,025
Total Office of Justice Programs			30,575
Virginia Department of Criminal Justice Services:	40 500		00.070
Violence Against Women Formula Grants Violence Against Women Formula Grants	16.588 16.588	18-V9412VA17 19-W9412VA18	22,076 22,989
Violence Against Women Formula Grants	16.580	2015-WE-AX-0009	124,706
Crime Victim Assistance	16.575	19-Y8579VW17	127,876
Total Department of Criminal Justice Services			297,647
Total Department of Justice			341,735
Total federal awards, primary government - governmental activities			\$ 4,323,654

N/A Not applicable; direct funding \*\* Information is not available.

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report.

#### County of James City, Virginia Notes to Schedule of Expenditures of Federal Awards Year ended June 30, 2019

#### 1) Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the County of James City, Virginia (the County). The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

#### 2) Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### 3) Indirect Cost Rate

The County has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

#### 4) Sub-recipient Payments

There were no awards passed-through to sub-recipients during the fiscal year ended June 30, 2019.



# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors County of James City, Virginia Williamsburg, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of James City, Virginia, (the "County") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 27, 2019.

#### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia November 27, 2019



# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Supervisors County of James City, Virginia Williamsburg, Virginia

#### **Report on Compliance for Each Major Federal Program**

We have audited the County of James City, Virginia's (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

#### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance with a type of compliance with a type of compliance is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia November 27, 2019

#### **COUNTY OF JAMES CITY, VIRGINIA**

#### SUMMARY OF COMPLIANCE MATTERS June 30, 2019

As more fully described in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, we performed tests of the County's compliance with certain provisions of the laws, regulations, contracts, and grants shown below.

#### STATE COMPLIANCE MATTERS

<u>Code of Virginia</u> Budget and Appropriation Laws Cash and Investment Laws Conflicts of Interest Act Local Retirement Systems Debt Provisions Procurement Laws Comprehensive Services Act Uniform Disposition of Unclaimed Property Act Sheriff Internal Controls State Agency Requirements Social Services

#### FEDERAL COMPLIANCE MATTERS

Compliance Supplement for Single Audits of State and Local Governments

Provisions and conditions of agreements related to federal program selected for testing.

### COUNTY OF JAMES CITY, VIRGINIA

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS June 30, 2019

### **Summary of Auditor's Results**

- 1. The auditor's report expresses an **unmodified opinion** on the financial statements.
- 2. **No significant deficiencies** relating to the audit of the financial statements were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- 3. No instances of noncompliance material to the financial statements were disclosed.
- 4. **No significant deficiencies** relating to the audit of the major federal award programs were reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- 5. The auditor's report on compliance for the major federal award programs expresses an **unmodified opinion**.
- 6. The audit disclosed **no audit findings relating to the major programs**.
- 7. The program tested as major was:

Name of Program	CFDA #
Housing Voucher Cluster: Section 8 Housing Choice Vouchers	14.871

- 8. The threshold for distinguishing Type A and B programs was **\$750,000**.
- 9. The County was determined to be a low-risk auditee.

### **COUNTY OF JAMES CITY, VIRGINIA**

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS June 30, 2019

### State Compliance Finding 2018-001: Reporting Deadline

### Condition:

The Comprehensive Annual Financial Report (CAFR) and Comparative Report Transmittal Forms were not submitted to the Auditor of Public Accounts (APA) by the November 30, 2018, deadline. The County did submit a written statement to the (APA) by November 30, as required. However, the APA does not have authority to grant an extension as the deadline is mandated by the *Code of Virginia*. The audited financial reports were not presented to the local governing body at a public session by the December 31, 2018, deadline.

#### **Recommendation:**

As the County's reports were completed timely with the exception of the Schools' delays, a recommendation was made to the Schools that they should implement monitoring controls by management outside of the finance department to ensure accurate and timely information is available. This monitoring control could help prevent or detect noncompliance from occurring.

### Current Status:

The corrective action outlined in the June 30, 2018, schedule of findings and questioned costs was implemented during fiscal year 2019. The CAFR and the Comparative Report Transmittal Forms are expected to be submitted by November 30, 2019, for the current fiscal year.

Report to the Board of Supervisors

### **COUNTY OF JAMES CITY, VIRGINIA**

June 30, 2019



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### CONTACTS

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### **REQUIRED COMMUNICATIONS WITH THOSE CHARGED WITH GOVERNANCE**

To the Board of Supervisors County of James City, Virginia

We have audited the financial statements of the County of James City, Virginia (the "County") for the year ended June 30, 2019, and have issued our report thereon dated November 27, 2019. Professional standards require that we provide you with information about our responsibilities in accordance with auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 10, 2019. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by County of James City, Virginia are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management, and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the Other Post-Employment Benefits (OPEB) and pension plan liabilities and related deferred balances are based on the valuations received from the independent actuaries. We evaluated the key factors and assumptions used to develop the OPEB and pension plan liabilities and related deferred balances in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible accounts is based on County policy. We evaluated the key factors and assumptions used in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the depreciable lives is based on County policy. We evaluated the key factors and assumptions used in determining asset lives in determining that it is reasonable in relation to the financial statements taken as a whole.

The most significant disclosures in the financial statements were:

Note 6 - Capital Assets Note 9 - Long-Term Liabilities

Note 16 - Commitments and Contingencies

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We are pleased to report that all audit adjustments were either reclassifications for financial reporting purposes or were provided by County finance staff. There were no uncorrected misstatements or omitted disclosures.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter included in Appendix A.

### Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to Management's Discussion and Analysis and the other Required Supplementary Information as identified on the Table of Contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Supplementary Information as identified in the Table of Contents and the Schedule of Expenditures of Federal Awards and related notes, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section or the Statistical Section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

This information is intended solely for the use of the Board of Supervisors and management of the County of James City, Virginia, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Newport News, Virginia November 27, 2019

### June 30, 2019

### **NEW GASB PRONOUNCEMENTS**

In this section, we would like to make you aware of certain confirmed and potential changes that are on the horizon that may affect your financial reporting and audit.

The GASB issued **Statement No. 84**, *Fiduciary Activities* in January 2017. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

### The requirements of this Statement are effective for periods beginning after December 15, 2018.

The GASB issued **Statement No. 87**, *Leases* in June 2017. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

### June 30, 2019

### Definition of a Lease

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

### Lease Term

The lease term is defined as the period during which a lessee has a noncancelable right to use an underlying asset, plus the following periods, if applicable:

- a. Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option.
- b. Periods covered by a lessee's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessee will not exercise that option.
- c. Periods covered by a lessor's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessor will exercise that option.
- d. Periods covered by a lessor's option to terminate the lease if it is reasonably certain, based on all relevant factors, that the lessor will not exercise that option.

A fiscal funding or cancellation clause should affect the lease term only when it is reasonably certain that the clause will be exercised.

Lessees and lessors should reassess the lease term only if one or more of the following occur:

- a. The lessee or lessor elects to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would not exercise that option.
- b. The lessee or lessor elects not to exercise an option even though it was previously determined that it was reasonably certain that the lessee or lessor would exercise that option.
- c. An event specified in the lease contract that requires an extension or termination of the lease takes place.

### Short-Term Leases

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

### Lessee Accounting

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

### June 30, 2019

A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

### Lessor Accounting

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

### Contracts with Multiple Components and Contract Combinations

Generally, a government should account for the lease and nonlease components of a lease as separate contracts. If a lease involves multiple underlying assets, lessees and lessors in certain cases should account for each underlying asset as a separate lease contract. To allocate the contract price to different components, lessees and lessors should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment, or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining a best estimate is not practicable, multiple components in a lease contract should be accounted for as a single lease unit. Contracts that are entered into at or near the same time with the same counterparty and that meet certain criteria should be considered part of the same lease contract and should be evaluated in accordance with the guidance for contracts with multiple components.

### Lease Modifications and Terminations

An amendment to a lease contract should be considered a lease modification, unless the lessee's right to use the underlying asset decreases, in which case it would be a partial or full lease termination. A lease termination should be accounted for by reducing the carrying values of the lease liability and lease asset by a lessee, or the lease receivable and deferred inflows of resources by the lessor, with any difference being recognized as a gain or loss. A lease modification that does not qualify as a separate lease should be accounted for by remeasuring the lease liability and adjusting the related lease asset by a lessee and remeasuring the lease receivable and adjusting the related deferred inflows of resources by a lessor.

### Subleases and Leaseback Transactions

Subleases should be treated as transactions separate from the original lease. The original lessee that becomes the lessor in a sublease should account for the original lease and the sublease as separate transactions, as a lessee and lessor, respectively.

### June 30, 2019

A transaction qualifies for sale-leaseback accounting only if it includes a sale. Otherwise, it is a borrowing. The sale and lease portions of a transaction should be accounted for as separate sale and lease transactions, except that any difference between the carrying value of the capital asset that was sold and the net proceeds from the sale should be reported as a deferred inflow of resources or a deferred outflow of resources and recognized over the term of the lease.

A lease-leaseback transaction should be accounted for as a net transaction. The gross amounts of each portion of the transaction should be disclosed.

### The requirements of this Statement are effective for periods beginning after December 15, 2019.

The GASB issued **Statement No. 89**, *Accounting for Interest Cost Incurred before the End of a Construction Period* in June 2018. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,* which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

# The requirements of this Statement are effective for periods beginning after December 15, 2019. The requirements of this Statement should be applied prospectively.

The GASB issued **Statement No. 90**, *Major Equity Interests, an amendment of GASB Statements No. 14 and No. 61* in August 2018. This Statement improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

### June 30, 2019

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

# The requirements of this Statement are effective for periods beginning after December 15, 2018. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

The GASB issued **Statement No. 91**, *Conduit Debt Obligations* in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

### June 30, 2019

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

### The requirements of this Statement are effective for periods beginning after December 15, 2020.



# Appendix A Management Representation Letter

Report to the Board of Supervisors County of James City, Virginia



November 27, 2019

Brown, Edwards & Company, L.L.P. 701 Town Center Drive, Suite 700 Newport News, VA 23606-4295

This representation letter is provided in connection with your audit of the financial statements of the County of James City, Virginia (the "County"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of June 30, 2019 and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

### **Financial Statements**

- 1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 10, 2019, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information required by generally accepted accounting principles to be included in the financial reporting entity.
- 3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5. Significant assumptions we used in making accounting estimates, including estimates of fair value, are reasonable.
- 6. Related-party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

Brown, Edwards & Company, L.L.P. Page 2

- 7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8. We take responsibility for the adjusting journal entries we have proposed and they were posted as audit adjustments. We have reviewed and approved of them and they have been posted to the County's accounts. There are no uncorrected misstatements or omitted disclosures.
- 9. We have disclosed to you all known actual or possible litigation and claims and they have been accounted for and disclosed in accordance with U.S. GAAP. The County is currently involved in certain legal matters of which the outcome is uncertain. Management does not feel that a material unfavorable outcome related to any legal matter under current evaluation is probable at this time.
- 10. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.
- 11. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the County vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.

### Information Provided

- 12. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the County or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15. We have no knowledge of any fraud or suspected fraud affecting the County involving:
  - (1) Management,
  - (2) Employees who have significant roles in internal control,
  - (3) Service organizations used by the County, or
  - (4) Others where the fraud could have a material effect on the financial statements.
- 16. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements received in communications from employees, former employees, regulators, or others.
- 17. We have no knowledge of instances of noncompliance or suspected noncompliance with laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing the financial statements.

- 18. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Further, Bolton Partners, Inc. and Cavanaugh Macdonald Consulting, LLC, who performed our OPEB valuation, are not related to the County.
- 20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22. The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28. The County has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

- 31. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33. Components of net position (net investment in capital assets; restricted; and unrestricted) and fund balance amounts are properly classified and, if applicable, approved.
- 34. Provision for uncollectible receivables have been properly identified and recorded.
- 35. Expenses have been appropriately classified in or allocated to functions and programs in the statements of activities, and allocations have been made on a reasonable basis.
- 36. Revenues are appropriately classified in the statement of activities with program revenues or general revenues.
- 37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 41. The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 42. We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44. We acknowledge our responsibility for presenting the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

- 45. With respect to the combining and individual fund statements and schedules by fund type and the discretely presented component units supplementary information:
  - a. We acknowledge our responsibility for presenting the discretely presented component units in accordance with accounting principles generally accepted in the United States of America, and we believe the discretely presented component units, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the discretely presented component units have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 46. With respect to federal award programs:
  - a. We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - c. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - d. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
  - e. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
  - f. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
  - g. We have received no requests from a federal agency to audit one or more specific programs as a major program.
  - h. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards, if any.

- i. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- j. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, if applicable.
- I. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- q. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s. We have charged costs to federal awards in accordance with applicable cost principles.
- t. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

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- 47. In regards to the assistance with submission of the data collection form service performed by you, we have:
  - a. Assumed all management responsibilities.
  - b. Overseen the service, by designating an individual, within senior management, who possess suitable skill, knowledge, or experience.
  - c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
  - e. Evaluated and maintained internal controls, including ongoing monitoring activities.

We have evaluated subsequent events through the date of this letter, which is the date the financial statements were available to be issued. All events, including instances of noncompliance, that have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements have been disclosed properly.

Scott Stevens County Administrator

ion Sharon Day

Director of Financial and Management Services

Cheryl Cochet Assistant Director of Financial and Management Services

### AGENDA ITEM NO. F.1.

### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Scott A. Stevens, County Administrator
SUBJECT:	Due to the extraordinary number of public comment sign ups for the December 10th meeting, each speaker will be given one minute to speak so as to allow as many speakers to be heard as possible

### **REVIEWERS:**

Department	Reviewer	Action	Date
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 4:21 PM

### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Ryan T. Ashe, Fire Chief
SUBJECT:	Appointment of Assistant Fire Marshal and Authorization of Fire Prevention Powers

### ATTACHMENTS:

	Description	Туре
	Appointment of Assistant Fire Marshal Memo	
۵	Appointment of Assistant Fire Marshal Resolution	Resolution

### **REVIEWERS:**

Department	Reviewer	Action	Date
Fire	Ashe, Ryan	Approved	11/25/2019 - 10:06 AM
Publication Management	Daniel, Martha	Approved	11/25/2019 - 10:33 AM
Legal Review	Kinsman, Adam	Approved	11/25/2019 - 1:28 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:03 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:50 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:06 PM

### M E M O R A N D U M

DATE: December 10, 2019

TO:	The Board of Supervisors
FROM:	Ryan T. Ashe, Fire Chief
SUBJECT:	Appointment of Assistant Fire Marshal and Authorization of Fire Prevention Powers

Firefighter Charles Satterfield has completed all necessary training and certification requirements to be appointed Assistant Fire Marshal in accordance with Commonwealth of Virginia Code Section 27-30, et. seq. The Assistant Fire Marshal is responsible for fire prevention, code enforcement, and fire investigation.

The Fire Marshal's Office is a section within the Fire Department that is currently staffed with one Fire Marshal and three Assistant Fire Marshals. The training requirements are rigorous and extensive. Mr. Satterfield is already a fully trained Firefighter and Medic. Firefighter Satterfield completed a 10-week Law Enforcement Academy conducted by the State Fire Marshal's Office and the Virginia State Police. Additional training included certification as Fire Inspector and Fire Investigator through the Virginia Fire Marshal Academy to enforce the Virginia Statewide Fire Prevention Code.

This appointment must be authorized by the Board of Supervisors. A resolution is attached that complies with all Commonwealth of Virginia requirements.

Staff recommends approval.

RTA/nb Appt-Athztns-mem

Attachment

### <u>RESOLUTION</u>

### APPOINTMENT OF ASSISTANT FIRE MARSHAL AND

### AUTHORIZATION OF FIRE PREVENTION POWERS

- WHEREAS, Section 27-34.2 of the Virginia Code, provides that the County may authorize the Fire Marshal and his assistants to have the authority to arrest, to procure and serve warrants of arrest, and to issue summons in the manner authorized by general law for violation of fire prevention and fire safety laws and related Ordinances; and
- WHEREAS, Section 27-34.2:1 of the Virginia Code, provides that the County may authorize the local Fire Marshal and his assistants to have the same police powers as a Sheriff, Police Officer, or Law Enforcement Officer; and
- WHEREAS, Section 27-34.3 of the Virginia Code, provides that the County may authorize the local Fire Marshal to exercise the powers authorized by the Fire Prevention Code; and
- WHEREAS, Section 27-36 of the Virginia Code, provides that the County may appoint one or more assistants, who, in the absence of the Fire Marshal, shall have the powers and perform the duties of the Fire Marshal; and
- WHEREAS, Firefighter Charles J. Satterfield has completed all minimum training and certification requirements of the Department of Criminal Justice Services and the Department of Fire Programs.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, pursuant to Virginia Code Section 27-36, hereby appoints Firefighter Charles J. Satterfield as a James City County Assistant Fire Marshal with all such police and fire prevention powers as provided in Virginia Code Sections 27-30, et seq., including those set forth in Virginia Code Sections 27-34.2, 27-34.2:1, and 27-34.3.

	James O. Icen Chairman, Bo	,	pervisors	
ATTEST:	VOTES <u>AYE NAY ABST</u>			ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			
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Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

Appt-Athztns-res

### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Ryan Ashe, Fire Chief
SUBJECT:	Adoption of the James City County Emergency Operations Plan 2019

### **ATTACHMENTS:**

	Description	Туре
D	Memo	Cover Memo
D	Resolution	Resolution
D	Emergency Operations Plan 2019	Exhibit

### **REVIEWERS:**

Department	Reviewer	Action	Date
Fire	Ashe, Ryan	Approved	11/25/2019 - 10:53 AM
Publication Management	Daniel, Martha	Approved	11/25/2019 - 11:01 AM
Legal Review	Kinsman, Adam	Approved	11/25/2019 - 11:19 AM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:03 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:50 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:05 PM

### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Ryan Ashe, Fire Chief
SUBJECT:	Adoption of the James City County Emergency Operations Plan 2019

The Board of Supervisors of James City County recognizes the threats that natural, technological, and human caused hazards pose to citizens and property within our community.

The Code of Virginia, §44-146.19, requires each local jurisdiction to prepare and keep current a local Emergency Operations Plan. Every four years each local agency conducts a comprehensive review and revision of its emergency operations plan to ensure that the plan remains current and the revised plan must be formally adopted by the locality's governing body.

The Board of Supervisors last adopted the Emergency Operations Plan in 2015.

This 2019 plan was developed and updated by the James City County Fire Department's Office of Emergency Management with the assistance of the Commonwealth of Virginia Department of Emergency Management, which has reviewed its contents for compliance.

A resolution that complies with the Commonwealth of Virginia requirements is attached.

Staff recommends approval of the attached resolution to adopt the Emergency Operations Plan.

RA/md JCCEmergOpPln19-mem

Attachment

### <u>RESOLUTION</u>

### ADOPTION OF THE JAMES CITY COUNTY EMERGENCY OPERATIONS PLAN 2019

- WHEREAS, the Board of Supervisors of James City County recognizes the threats that natural, technological, and human caused hazards pose to citizens and property within our community; and
- WHEREAS, the safety and protection of citizens and property is of foremost concern to the Board of Supervisors of James City County; and
- WHEREAS, the Virginia Department of Emergency Management has reviewed the James City County Emergency Operations Plan; and
- WHEREAS, the Board of Supervisors desires and the Virginia Department of Emergency Management requires the adoption of appropriate planned protective measures.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts the James City County Emergency Operations Plan dated December 2019.

		James O. Icenhour, Jr. Chairman, Board of Supervisors			
	Chairman, Bo				
	VOTES				
ATTEST:		AYE	NAY	<b>ABSTAIN</b>	
	HIPPLE				
	LARSON				
Teresa J. Fellows	SADLER MCGLENNON				
Deputy Clerk to the Board	ICENHOUR				
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Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

JCCEmergOpPln19-res

James City County, Virginia's

# **Emergency Operations Plan**

**Basic Plan** 

2019

**Basic Plan-1** 

### **APPROVAL AND IMPLEMENTATION**

### <u>RESOLUTION</u>

### ADOPTION OF THE JAMES CITY COUNTY EMERGENCY OPERATIONS PLAN 2019

- WHEREAS, the Board of Supervisors of James City County recognizes the threats that natural, technological, and human caused hazards pose to citizens and property within our community; and
- WHEREAS, the safety and protection of citizens and property is of foremost concern to the Board of Supervisors of James City County; and
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- WHEREAS, the Board of Supervisors desires and the Virginia Department of Emergency Management requires the adoption of appropriate planned protective measures.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts the James City County Emergency Operations Plan dated December 2019.

	James O. Icenhour, Jr. Chairman, Board of Supervisors			
ATTEST:	VOTES AYE NAY ABSTAIN			
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			
	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

JCCEmergOpPln19-res

# **Promulgation Statement**

Government is responsible for ensuring the health safety and welfare of its citizens. The welfare and safety of citizens is never more threatened than during disasters. The goal of emergency management is to ensure that mitigation, preparedness, response, and recovery actions exist so that public welfare and safety are preserved.

James City County has updated its Emergency Operations Plan (EOP) to ensure effective allocation of resources during an emergency to protect life, property and the environment. This plan supersedes any previous plans promulgated for this purpose.

The EOP provides a comprehensive framework for James City County emergency management program. It addresses the roles and responsibilities of government organizations and provides a link to local, State, Federal, and private organizations and resources that may be activated to address disasters and emergencies in James City County.

James City County's Emergency Operations Plan ensures consistency with current policy guidance and describes the interrelationship with other levels of government. The plan will continue to evolve, responding to lessons learned from actual disaster and emergency experiences, ongoing planning efforts, training and exercise activities, and Federal guidance.

Therefore, in recognition of the emergency management responsibilities of James City County government and with the authority vested in me as the Chief Executive Officer of James City County, I hereby promulgate James City County's Emergency Operations Plan.

Scott Stevens County Administrator, Director of Emergency Management

### **NIMS** Resolution

#### RESOLUTION

#### NATIONAL INCIDENT MANAGEMENT SYSTEM

WHEREAS, the President in Homeland Security Directive-5, directed the Secretary of the Department of Homeland Security to develop and administer a National Incident Management System (NIMS), which would provide a consistent nationwide approach for Federal, State, and local governments to work together to prevent, prepare for, respond to, and recover from domestic incidents, regardless of cause, size, or complexity; and

- WHEREAS, it is necessary and desirable that all Federal, State, and local emergency agencies and personnel coordinate their efforts to effectively and efficiently provide the highest levels of incident management; and
- WHEREAS, the NIMS standardized procedures for managing personnel, communications, facilities, and resources will improve the County's ability to utilize Federal funding to enhance local agency readiness, maintain first responder safety, and streamline incident management processes; and
- WHEREAS, the Incident Command System components of NIMS are already an integral part of James City County's incident management activities, including current emergency management training programs.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby endorses the NIMS as the standard for incident management.

Michael J. Brown Chairman, Board of Supervisors

ATTEST: Varme Sanford B. Wanner

SUPERVISOR VOTE HARRISON AYE GOODSON AYE MCGLENNON AYE BRADSHAW AYE BROWN AYE

Clerk to the Board

Adopted by the Board of Supervisors of James City County, Virginia, this 22nd day of February, 2005.

incident.res

# **Record of Changes**

James City County's Emergency Operation Plan (EOP) will be distributed to each agency and organization that has a role in the plan and noted in the table below. Copies will be available to the public at Williamsburg Regional Library, 7770 Croaker Rd., Williamsburg, VA 23188.

Change Number	Date of Change	Page or Section Changed	Summary of Change	Name of Person Authorizing Change
1				
2				
3				
4				
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9				
10				

# **Record of Distribution**

Grou	p Agency/De	epartment	Title of Recipier	t How Distributed (electronic or hard-copy)

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Debris Management Support Annex.
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Epidemiology Support Annex
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Peninsula Local Emergency Planning Committee Incident Annex
Radiological Emergency Response Incident Annex
Severe Weather Incident Annex

# I. Preface

James City County (JCC) is vulnerable to a variety of hazards such as hurricanes, storm surge, flooding, nor'easters, winter storms, thunderstorms, tornadoes, earthquakes, wildfires, hazardous materials incidents, aircraft crashes, nuclear power plant incident, resource shortages and terrorism. To respond effectively to an emergency of a size or complexity beyond routine response systems, it is critical that all JCC public officials, departments and agencies, non-governmental emergency organizations and the public understand their roles and response ensues, and become particularly important as command organizes beyond the initial reactive phase of first responders.

A planned for and coordinated response on the part of state and local officials in support of in the field emergency responders can save lives, protect property, and more quickly restore essential services. The foundation for this coordinated response is established through JCC's Emergency Operations Plan (EOP). The *Commonwealth of Virginia Emergency Services and Disaster Laws of 2019 (Code of Virginia, § 44-146.13 to 44-146.29:2)* requires that state and local governments develop and maintain current EOPs in order to be prepared for such events.

In the event an incident exceeds local emergency response capabilities, outside assistance is available, either through mutual support agreements with nearby jurisdictions and volunteer emergency organizations or, through Virginia Emergency Operations Center (VEOC). A local emergency must be declared and local resources must be fully committed before state and federal assistance is requested.

James City County's Emergency Operations Plan was developed by using the Virginia Department of Emergency Management Emergency Operations Plan (EOP) template, Comprehensive Preparedness Guide 101, researching other EOP's, and including findings from the Regional Catastrophic Planning Grant.

James City County's EOP consists of a Basic Plan followed by the Emergency Support Functions, Support Annexes, and Incident Annexes.

The Basic Plan, uses an all-hazards approach to incident management, describes the concepts and structures of response and recovery operation, identifies agencies with essential (primary) and support emergency management functions, and assigns emergency prevention, preparedness, response and recovery duties and responsibilities to departments and agencies. The Basic Plan includes the James City County's Board of Supervisor's executive order that promulgates James City County, Virginia's Emergency Operations Plan (EOP).

Emergency Support Functions (ESFs) provide the structure for County's interagency emergency operations in support of disaster affected localities. ESF annexes describe the roles and responsibilities for County departments and agencies and nongovernmental organizations (NGO), as ESF coordinators or as primary or support agencies. The plan identifies 17 emergency support functions, assigns primary and support agencies and organizations for each function, and explains in general terms how the County will organize and implement those functions. Each ESF is comprised of a primary and support agencies. The *National Response Framework (NRF)* identifies primary agencies on the basis of authorities, resources, and capabilities. Support agencies are assigned based on resources and capabilities in a given functional area. The resources provided by the ESFs are consistent with resource-typing categories identified in the *National Incident Management System*.

ESFs may be selectively activated for both Stafford Act and non-Stafford Act incidents. Not all incidents occurring in the county require activation of all ESFs. The EOC can deploy assets and capabilities through ESFs into an area in anticipation of an approaching storm or event that is expected to cause a significant impact. This coordination through ESFs allows the county to position extra support for a quick response. ESFs deliver a broad range of technical support and other services at the local level. The ESFs plan and support response activities. ESFs provide staff to support operations. incident command sections for planning. loaistics. the and finance/administration, as requested. The incident command system enables the ESFs to work collaboratively.

To support an effective response, all ESFs are required to have both strategic and moredetailed operational plans that include all participating organizations and engage the private sector and NGOs as appropriate. The ongoing support, coordination, and integration of ESFs and their work are coordinated by the Division of Emergency Management.

Support Annexes address those functions that are applicable to every type of incident and that provide support for all ESFs. They describe the framework through which county departments and agencies, volunteer organizations and nongovernmental organizations coordinate and execute the common functional processes and administrative requirements necessary to ensure efficient and effective incident management.

Incident Annexes address contingency or hazard situations requiring specialized application of the EOP. They describe policies, situations, concepts of operations and responsibilities pertinent to incidents such as hurricanes, acts of terrorism or nuclear/radiological emergencies.

The coordination of planning and the compatibility of plans at the local, state and federal levels, are critical elements in James City County's emergency management program. All incidents are local; yet an effective response from other local jurisdictions in the Hampton Roads region, state and federal agencies depends on compatible structures and resources and scalable plans. The maintenance of this plan is the responsibility of James City County's Division of Emergency Management. All planning is conducted in accordance with guidance provided by DHS. In the event of a major disaster, federal manpower and resources will be available to augment and supplement state and local emergency operations. During short-term and long-term recovery, additional federal support will be provided to affected local governments and individuals to assist them in the recovery process.

The National Incident Management System (NIMS) is a companion document that provides standard command and management structures that apply to response Basic Plan-10

activities. This system provides a consistent, nationwide template to enable Federal, State, tribal, and local governments, the private sector, and NGOs to work together to prepare for, prevent, respond to, recover from, and mitigate the effects of incidents regardless of cause, size, location, or complexity. This consistency provides the foundation for utilization of the *NIMS* for all incidents, ranging from daily occurrences to incidents requiring a coordinated Federal response.

## II. Introduction

James City County is committed to the protection of life, the environment, and property. This Plan provides the basis for response and recovery operations in James City County, Virginia. The success of this Plan depends on the collaboration of the departments and agencies responsible for the development and maintenance of these plans and annexes.

Successful emergency planning utilizes a comprehensive approach to prepare for and plan for all-hazards. The threat of major disasters and events necessitates this Plan's all-hazards approach. It provides the structure and mechanisms for the coordination of state support to impacted local governments and affected individuals and businesses. It is compatible with the National Response Framework and provides the structure for coordinating with the federal government in the delivery of federal disaster assistance. The EOP assists JCC with its preparedness mission of preventing or reducing the threat of terrorist attacks within JCC; reducing the vulnerability to all natural and manmade hazards; and minimizing the damage and assisting in the recovery from any type of incident that occurs.

To respond effectively to any emergency of a size or complexity beyond the routine response system, it is critical that all James City County public officials, departments and agencies, non-governmental emergency organizations and the public understand their roles and responsibilities. These non-routine responsibilities begin when an incident is recognized and response ensues. As an incident develops and command organizes beyond the initial reactive phase of first responders the roles and responsibilities highlighted in this Plan become more critical.

Per the Commonwealth of Virginia Emergency Services and Disaster Law of 2000 (Code of Virginia, § 44-146.13 to 44-146.28:1), State and local governments are charged with developing and maintaining current Emergency Operations Plans (EOP) in order to be prepared for such events.

It is the primary responsibility of the Emergency Management Coordinator of James City County to develop James City County's EOP, update the plan, and maintain a record of changes. This plan seeks to address James City County's emergency response procedures, roles and responsibilities of local departments, and other private organizations during emergencies/disasters.

This document explains the common discipline and structures that have been exercised and matured at the local, tribal, state, and national levels over time. Most importantly, it builds upon *NIMS*, which provides a consistent template for managing incidents.

## A. Purpose

This EOP serves as the baseline, legal and organizational basis for operations in JCC to effectively respond to and recover from all-hazards disasters and/or emergency situations. James City County's EOP assigns broad responsibilities to county agencies and support organizations for disaster prevention, preparedness, response, recovery, and mitigation. These responsibilities are generally extensions of normal, day-to-day functions involving the same personnel and material resources. It also provides the framework within which more detailed emergency plans and procedures can be

developed and maintained. Supporting plans for all-hazards disasters set forth the concepts and procedures whereby JCC can effectively apply available resources to insure that casualties and property damage will be minimized and restoration of essential services will be conducted as soon as possible following an emergency or disaster situation.

To ensure the county's capability to implement this plan, each agency tasked with essential emergency management responsibilities, as identified in this Basic Plan or any Incident Annex, shall develop a continuity of operations (COOP) plan that identifies the critical and time-sensitive missions, applications, processes, and functions to be recovered and continued in an emergency or disaster; including alternate operating capabilities. Agency's functions critical to the County's emergency response and recovery operations shall have priority for protection and restoration.

## **B. Scope and Applicability**

This EOP and all of its contents apply to the entire jurisdiction and its citizens including populations with access and functional needs. The EOP applies to any extraordinary emergency associated with any natural, technological or humancaused incident, which may affect James City County and result in the need for a planned, coordinated response by multiple departments and/or supporting agencies. The EOP establishes an emergency organization and defines responsibilities for all staff and individuals (public and private) having roles in the phases of emergency management to include, emergency preparedness, response, recovery and/or mitigation in the County.



This EOP is compliant with the National Incident Management System (NIMS) and employs a multi-agency operational structure based on the principles of the Incident Command System (ICS) to manage, coordinate, and direct resources committed to an incident. James City County is a practitioner of NIMS and is committed to ensuring that the required trainings are provided to all persons with direct responsibility for implementing the plan and critical functions within the plan. Supporting plans for disasters set forth the concepts and procedures whereby James City County can effectively apply available resources to ensure that causalities and property damage will be minimized and those essential services will be restored as soon as possible following an emergency or disaster situation.

James City County includes all residents, governmental entities and departments, businesses and non-profit organizations within the bounds of James City County and/or those individuals and entities operating or transiting through James City County.

James City County contracts key services that have a direct bearing on the emergency management organization; specifically, debris monitor, clearing, and clean up. Close planning and coordination with these agencies and organizations is essential to the preparedness and response capabilities of the James City County.

During emergencies, the County Administrator serves as the lead emergency management representative for James City County. James City County sends requests for additional support through the Virginia Department of Emergency Management (VDEM) regional offices; the regional office will contact the VEOC to fulfill the request. If the needs cannot be fulfilled by the VDEM the request will be sent on to the Federal level in accordance with NIMS.

This EOP has been developed to provide guidance for James City County based on the following objectives:

- Establish the local government's policies and procedures to respond to emergencies;
- Describe the local government's emergency management organization;
- Identify the roles and responsibilities of local government staff during an emergency;
- Identify lines of authorities and relationships; and
- Describe the local EOC.
- Describes the concept of operations and legal authority for emergency operations within James City County.
- How the interaction between James City County and regional, state, and federal authorities is managed
- How the interaction between James City County and its private partner organizations (hospitals, non-governmental emergency organizations and others) is managed during emergencies
- How to handle and manage needs with the resources available.
- Provides the basis to initiate long-term community recovery and mitigation activities.

Selective implementation allows for a scaled response, delivery of the resources needed, and an appropriate level of coordination. Response must be quickly scalable, flexible, and adaptable.

## C. Situation

The County is located on a narrow, hilly, wooded peninsula between three major rivers that feed into the Chesapeake Bay.

The geographic features that could affect plan implementation include:

- Floodplain
- Farmland
- Urban development
- Located on a narrow, hilly, wooded peninsula
- Located between three major rivers that feed into Chesapeake Bay
- Extensive waterways
- Wetlands
- Unstable soils,
- Steep slopes,
- Wildlife

• Woodland area

James City County is a place of firsts. It was home to the first permanent English settlement and the first colonial government in America. From this region grew a powerful and prosperous collection of colonies that would eventually free itself from English rule and form a new nation. Because of this proud heritage, James City County is a place of special significance, not only for its residents, but also for citizens across the Commonwealth of Virginia and the United States. Given the importance of our unique historical identity, we have a responsibility to preserve and protect our irreplaceable assets for future generations. James City County can be characterized as suburban in nature, given the lack of an urban core and low densities throughout the County

James City County is located on a peninsula approximately 50 miles southeast of Richmond and 40 miles northwest of Norfolk. The County is bounded by three rivers: the James to the south, the York to the northeast, and the Chickahominy to the west. Total land area, including inland water, is about 144 square miles, or approximately 92,400 acres. There are 152 miles of shoreline along the three rivers, containing about 138 miles of marshlands and 14 miles of beach. Along these shores are both tidal and non-tidal wetlands.

The James City County border is contiguous with the Cities of Newport News and Williamsburg and the Counties of York, Charles City, and New Kent.

According to the 2010 US Census, James City County population is 67,009. Various sources consider James City County one of the faster growing communities in Virginia and the differences in these population figures indicate the growth rate. James City County has a larger than average senior population than most localities. One reason for this growth in the aging population has been the influx of retirees from the colder regions of the U.S. Northeast.

Interstate 64, a major east/west route passes through the northeast quadrant of James City County. This interstate serves the resort areas of North Carolina and Virginia; international shipping activities located in the region; a number of the region's military bases; and commuter movement within the region's urban area.

Parts of the County are within the 10-mile Emergency Planning Zone (EPZ) for Surry Nuclear Power Plant and maintains a hazard specific plan, which is an annex to the EOP. The County participates along with other local governments in the 10-mile EPZ and State agencies in required exercises to demonstrate response capabilities.

James City County participated in the Hampton Roads Hazard Mitigation Plan 2017. The mitigation plan provides a detailed description of the hazards and history of James City County and establishes goals to mitigate hazards.

The County has vulnerability to flooding, tropical/coastal storm, winter storms, hazardous materials incident, and tornadoes. The County participates in the National Flood Insurance program and maintains a Community Rating System (CRS) score of Class 7 which provides our residents with a 15% discount on flood insurance.

Along with the interstate system, other transportation modes include the main line for the CSX railroad, the Jamestown-Scotland ferry, and a small private airport. All of these systems are considered in the emergency management planning process.

The James City County Comprehensive Plan discusses how the County has transitioned from an agricultural rural jurisdiction to a suburban residential community. Through its policies and ordinances the County continues to encourage growth that occurs to locate inside the Primary Service Area (PSA), rather than outside of the PSA. This is an important tool ensuring that development is keeping with the existing community and preserves the elements of the County's unique community character.

James City County is part of a Historical Triangle that includes York County and Williamsburg. Along with historical sites, the area includes a 3,892-acre national park. The historical sites provide for major economic tourist activities and a welcoming environment for meetings among international economic and policy leaders. These special events require detailed security strategies with coordination among international, federal, state, and local public safety officials.

## **D. Management**

James City County uses the Incident Command System (ICS) as a standard, on scene, all-hazards incident management approach. ICS is flexible and can be used for incidents of any type, scope, and complexity and utilized at all levels of government. The span of control of any individual with incident management supervisory responsibility should range from 3 to 7 subordinates, with 5 being optimal.

This plan addresses the full spectrum of activities related to local incident management, including prevention, preparedness, response, and recovery actions. This plan focuses on those activities that are directly related to an evolving incident or potential incident.

Examples of incident management actions include:

- Increasing public awareness;
- Coordinating across jurisdictions throughout the Hampton Roads (HR) region on response and recovery issues, such as protective measures, etc.
- Increasing countermeasures such as inspections, security, and infrastructure protection;
- Conducting public health assessments and conducting a wide range of prevention measures to include, but not limited to immunizations;
- Providing immediate and long-term public health and medical response assets;
- Coordinating support in the aftermath of an incident;
- Providing strategies for coordination of resources;
- Enabling immediate recovery activities, as well as addressing long-term consequences in the impacted area.

# **III.** Planning Assumptions & Considerations

## A. Introduction

James City County's EOP is based on the planning assumptions, situations, considerations, and risk assessments presented in this section.

## **B. Planning Considerations**

## Assumptions

- James City County is vulnerable to various natural, technological, and manmade disaster.
- According to census estimates for July 1, 2018. James City County has approximately 76,397 residents, and the following demographic breakdowns:
  - Average household size: 2.5
  - Average age of residents: 44.9
  - 25.3% of the population is over 65 years of age
  - 4.9% of the population is under 5 years of age
  - 8% of the population has a disability status under the age of 65
  - 6.8% of families fall below the poverty line
  - 56% of the population have a household pet
- The population of James City County has grown more than 10% over the last several years.
- In the event of a significant disaster, the immediate response priority will be saving lives, protecting property, and critical infrastructure.
- All County government employees may assume some support role to emergency support functions.
- Incident Management activities will be initiated and conducted using the principles contained in *NIMS*.
- The combined expertise and capabilities of government at all levels, the private sector, and nongovernmental organizations will be required to prevent, prepare for, respond to, and recover from disasters.
- Mutual aid support from surrounding jurisdictions may or may not be available depending on the nature of the emergency or disaster.
- Incidents require local government to coordinate operations and/or resources and may:
  - Occur at any time with little or no warning;
  - Require significant information sharing across multiple jurisdictions and between the public and private sectors;
  - Involve single or multiple geographic areas;
  - Have significant impact and/or require resource coordination and/or assistance;
  - Span the spectrum of incident management to include prevention, preparedness, response, and recovery;
  - o Involve multiple, highly varied hazards or threats on a local or regional scale;
  - Result in numerous casualties; fatalities; displaced people; property loss; disruption of normal life support systems, essential public services and basic infrastructure; and significant damage to the environment;
  - Impact critical infrastructure across sectors;
  - o Attract a sizeable influx of independent, spontaneous volunteers and supplies;
  - Require short notice State and Federal asset coordination; and

- Require prolonged, sustained incident management operations and support activities.
- The top priorities for incident management are to:
  - Save lives and protect the health and safety of the public, responders, and recovery workers;
  - Ensure security of the jurisdiction;
  - Prevent an imminent incident from occurring;
  - Protect and restore critical infrastructure and key resources;
  - o Ensure local government continues to function throughout the incident;
  - Protect property and mitigate damages and impacts to individuals, communities, and the environment;
  - Facilitate recovery of individuals, families, businesses, government, and the environment; and
  - Ensure a clear line of communication with residents so they are fully informed about what services the county is currently able to provide.
- The severity of the impact on state and local resources might necessitate a request for federal assistance.
- James City County residents and businesses are expected to use their own resources and be self-sufficient following a significant disaster event for up to 7 days.
- James City County businesses will develop internal standard operating procedures for emergency operations including a COOP that provides for a line of succession for senior management and a means of internal communications.
- James City County employees may become causalities or experience damage to their homes and property.
- There may be competition among residents and communities for scarce resources.
- Widespread power and communications outages may require use of alternative methods of providing public information and delivering essential services. Communications may be problematic due to demands exceeding capacities.
- Upon request, the commonwealth or federal government will provide outside assistance if local capabilities are overwhelmed or local resources are exhausted.

## Situations and Considerations

- The county is vulnerable to various natural, technological, and human, threats.
- An emergency originating in a neighboring jurisdiction may impact James City County, such as a Surry Power Station incident, requiring activation of the EOP.
- Countywide physical and personnel resources will be used to meet the challenge of an emergency.
- If James City County needed additional assistance or resources it would enact standing Memorandums of Understanding (MOUs) with other jurisdictions.
- If the need for resources exceeds the capabilities of James City County and MOU partners the County Administrator or designee may request State assistance.
- The emergency preparedness goal of James City County, in cooperation with state and Federal agencies, is to plan and prepare for emergency operations which will ensure that casualties and property damage will be minimized and normal operations will be restored as rapidly as possible in the event of a large scale emergency or disaster situation.

# IV. Roles and Responsibilities

The Director of Emergency Management and the Emergency Management Coordinator, oversee James City County's emergency management organization. They are empowered to review and approve emergency mutual aid plans and agreements, disaster mitigation, preparedness, response and recovery plans, and such ordinances, resolutions, rules and regulations as are necessary to implement them.

## James City County Emergency Management Organization

The County's Emergency Management Organization consists of the following entities:

- Policy Group/Local Governing Board
- Director of Emergency Management and Deputy
- Coordinator of Emergency Management and Deputy
- Local Government Agencies and Staff with emergency responsibilities
- Nongovernmental and Volunteer Organizations
- Private Sector Partners
- Citizens

## A. Policy Group

Provide policy guidance on priorities and objectives based on the situational needs and the EOP. This group is led by the Board of Supervisor's chairperson and assisted by the Director of Emergency Management.

Chief elected or appointed officials must have a clear understanding of their roles and responsibilities for successful emergency management and response. At times, these roles may require providing direction and guidance to constituents during an incident, but their day-to-day activities do not focus on emergency management and response. On an ongoing basis, elected and appointed officials may be called upon to help shape or modify laws, policies, and budgets to aid preparedness efforts and to improve emergency management and response capabilities.

Any incident can have a mix of public health, economic, social, environmental, criminal, and political implications with potentially serious long-term effects. Significant incidents require a coordinated response across agencies and jurisdictions, political boundaries, sectors of society, organizations, etc. These incidents will require that publicly elected and appointed officials, as well as business owners and community leaders, make difficult decisions for the benefit of the community as a whole. James City County will work with other localities in the region to develop better coordination mechanisms between jurisdictions during emergencies.

## **B. Director of Emergency Management**

James City County's Administrator, serving as the jurisdiction's chief executive, is the Director of Emergency Management for James City County and is responsible for the public safety and welfare of the people in the jurisdiction. For simplicities sake the Director of Emergency Management will be referred to as the County Administrator for the rest of this document and all Annexes. If the County Administrator is unable to carry out his/her duties

for a list of succession refer to Section XII Succession of Authority page 52-53 of the Basic Plan.

The County Administrator and policy group provides strategic guidance and resources during preparedness, response, and recovery efforts. Emergency management, including preparation and training for effective response, is a core obligation of local leaders.

The County Administrator helps James City County mitigate against, prepare for, respond to, and recover from potential incidents. Key responsibilities include:

- Establishing strong working relationships with local jurisdictional leaders and core private-sector organizations, voluntary agencies, and community partners. With the goal of building relationships in advance of an incident and to develop mutual aid and/or assistance agreements for support in response to an incident.
- Leading and encouraging local leaders to focus on preparedness by participating in planning, training, and exercises.
- Supporting participation in local mitigation efforts within the jurisdiction and, as appropriate, with the private sector.
- Understanding and implementing laws and regulations that support emergency management and response.
- Ensuring that local emergency plans take into account the needs of:
  - The jurisdiction, including persons, property, and structures.
  - o Individuals with special needs, including those with service animals.
  - o Individuals with household pets.
- Encouraging residents to participate in volunteer organizations and training courses.
- Is responsible for coordinating local resources to address the full spectrum of actions to prevent, prepare for, respond to, and recover from incidents involving all hazards including terrorism, natural disasters, accidents, and other contingencies.
- Dependent upon state and local laws, has extraordinary powers to suspend local laws and ordinances, such as to establish a curfew, direct evacuations, and in coordination with the local health authority, to order quarantine.
- Provides leadership and plays a key role in communicating to the public, and in helping people, businesses, and organizations cope with the consequences of any type of incident within the jurisdiction.
- Negotiates and enters into mutual aid agreements with other jurisdictions to facilitate resource-sharing.
- Requests state assistance when local capabilities have been exceeded or exhausted.
- Coordinates with state and federal officials after a disaster to implement recovery strategies and programs.

## C. Emergency Management Coordinator

The emergency management coordinator coordinates all components of the local emergency management program, to include assessing the availability and readiness of local resources during an incident and identifying and correcting any shortfalls.

Other duties of the emergency management coordinator are:

• Coordinating the planning process and working cooperatively with other local agencies and private-sector organizations.

- Developing mutual aid and assistance agreements.
- Coordinating damage assessments during an incident.
- Advising and informing local officials about emergency management activities during an incident.
- Developing and executing public awareness and education programs.
- Conducting exercises to test plans and systems and obtain lessons learned.
- Involving the private sector and NGOs in planning, training, and exercises.
- Assess incident situation.
- Activate elements of the EOC organization as appropriate.
- Conduct initial briefing for Command and General staff.
- Ensure planning meetings are conducted.
- Approve and authorize implementation of the Incident Action Plan.
- Determine information needs and inform command personnel of needs.
- Coordinate staff activity.
- Manage incident operations.
- Approve requests for additional resources and/or the release of resources.
- Authorize the release of information to the news media.
- Approve plan for demobilization.

## **D. Department and Agency Heads**

Local departments and agencies participate in the ESF structure as coordinators, primary response agencies, and/or support agencies to support incident management activities. The emergency management coordinator is assisted by, and coordinates the efforts of, employees in departments that perform emergency management functions. Department heads collaborate with the emergency management coordinator during development of local emergency plans. They Identify sources of emergency supplies, equipment and transportation. For the rest of the document and all annexes the word department will represent department, agencies, and authorities.

Department heads and their staffs develop, plans, standard operating procedures, and train to internal policies and procedures to meet response and recovery needs safely. They will also participate in interagency training and exercises to develop and maintain the necessary capabilities. They maintain records of disaster related expenditures, including appropriate documentation. They protect and preserve vital records essential for the continuity of government and delivery of essential functions. They will also establish and maintain a list of succession of key personnel.

## **E. Emergency Support Functions**

The Emergency Support Function is a organizational structure grouping of government, certain private-sector, and NGO's capabilities that provide support, resources, program implementation, and emergency services that are most likely to be needed during incidents.

Each ESF is composed of primary and support agencies. James City County has identified primary departments on the basis of authorities, resources, and capabilities. Supporting departments are assigned based on resources and capabilities in a given functional area (Matrix of Responsibilities-pg 51). ESFs will be expected to support one another in carrying out their respective roles and responsibilities. They will develop and

maintain plans to support their functional requirements. They will identify sources of emergency supplies, equipment and transportation. They will also maintain accurate records of disaster related expenses. The support functions provide resources to support Incident Command. Additional discussion on roles and responsibilities of ESF coordinators, primary agencies, and support agencies can be found in the introduction to the ESF annexes. Not all incidents result in the activation of all the ESFs. It is possible an incident may be addressed without activating ESFs. ESFs are organized under the NIMS structure and operate out of the EOC.

## F. Nongovernmental and Volunteer Organizations

Nongovernmental and voluntary organizations (NGOs) collaborate with first responders, governments at all levels, and other agencies and organizations providing relief services to sustain life, reduce physical and emotional distress, and promote recovery of disaster victims when assistance is not available from other sources. For example, Capital Region American Red Cross chapter provides relief at the local level and also supplements staffing of ESF 6 – Mass Care. The Peninsula Voluntary Organizations Active in Disaster (VOAD) is a group of recognized local, state, and national organizations that provide disaster relief. VOAD provides significant capabilities to incident management and response efforts.

Examples of NGO and voluntary organization contributions include:

- Training and managing volunteer resources.
- Identifying shelter locations and needed supplies.
- Providing critical emergency services to those in need, such as cleaning supplies, clothing, food and shelter, or assistance with post-emergency cleanup.
- Identifying those whose needs have not been met and helping coordinate the provision of assistance.
- Have knowledge of local emergency response plans and procedures
- Implement protective actions as requested or required by the emergency manager.
- Plan for personal and business disaster preparedness, mitigation, response, and recovery.

## **G.** Volunteers and Donations

Volunteer organization response to incidents frequently exceeds the resources of government organizations. Volunteers and donors can support response efforts in many ways. The Volunteer and Donations Management Support Annex provides detailed guidance on dealing with this multi-faceted group.

## H. Private Sector

Primary and support agencies coordinate with the private sector to effectively share information, form courses of action, and incorporate available resources to prevent, prepare for, respond to, and recover from disasters, emergencies, or other incidents.

The roles of the private sector organizations are summarized below.

Table 2. Types of Private Sector Partners

Type of Organization	Role
Impacted Organization or Infrastructure	Private sector organizations may be affected by direct or indirect consequences of the incident, including privately owned critical infrastructure, key resources, and those main private sector organizations that are significant to local economic recovery. Examples of privately owned infrastructure include transportation, telecommunications, private utilities, dam owners, financial institutions, and health care facilities.
Response Resource	Private sector organizations provide response resources (donated or compensated) during an incident—including specialized teams, equipment, and advanced technologies—through local public-private emergency plans, mutual aid agreements, or incident specific requests from local government and private sector volunteer initiatives.
Regulated and/or Responsible Party	Owners/operators of certain regulated facilities or hazardous operations may bear responsibilities under the law for preparing for and preventing incidents from occurring, and responding to an incident once it occurs.
Local Emergency Organization Member	Private sector organizations may serve as an active partner in local emergency preparedness and response organizations and activities, such as membership on the Local Emergency Planning Committee (LEPC).

Many private-sector organizations are responsible for operating and maintaining portions of the Nation's Critical Infrastructure and Key Resources (CIKR). Critical infrastructures include assets, systems, networks, and functions – physical or virtual –vital to James City County. DHS has developed a comprehensive *National Infrastructure Protection Plan (NIPP)* that is synchronized with the *NRF*. The Commonwealth of Virginia also has a *Critical Infrastructure Protection and Resiliency Strategic Plan* that is an additional resource.

Private sector organizations are encouraged to develop and maintain capabilities to respond and to manage a complete spectrum of incidents and emergencies. James City County maintains ongoing interaction with the critical infrastructure and key resources and industries to provide coordination of prevention, preparedness, response, and recovery activities.

During an incident, key private-sector partners will be invited to participate in the EOC or have a direct link to the emergency management coordinator.

Essential private-sector responsibilities include:

• Planning for the protection of employees, infrastructure, and facilities.

- Planning for the protection of information and the continuity of business operations.
- Planning for responding to and recovering from incidents that impact their own infrastructure and facilities.
- Collaborating with emergency management personnel before an incident occurs to ascertain what assistance may be necessary and how they can help.
- Developing and exercising emergency plans before an incident occurs.
- Where appropriate, establishing mutual aid and assistance agreements to provide specific response capabilities.
- Providing assistance (including volunteers) to support local emergency management and public awareness during response and throughout the recovery process.

## I. Citizen Involvement

Strong partnerships with citizen groups and organizations provide support for incident management prevention, preparedness, response, recovery, and mitigation.

James City County's Citizen Corps program focuses efforts of individuals through education, training, and volunteer services to help make our community safer, stronger, and better prepared to address all-hazards incidents.

The Citizen Corps Council implements the Community Emergency Response Teams (CERT), Medical Reserve Corps (MRC), Neighborhood Watch, Volunteers in Police Service (VIPS), and Community Animal Response Team (CART). These programs develop targeted outreach for special needs populations and organize special projects and community events.

James City County has the following number of teams and members per organization that are available to assist with emergency preparedness, response and recovery activities:

 Table 3. Citizen Corps. Organizations and Volunteers

Organization	Number of Teams	Number of Volunteers
CERT	11	272
CART	1	20
MRC	N/A	248, with 92 of those volunteers willing to go to JCC
Neighborhood Watch	N/A	21

Neighborhood Watch and CERT participants can assist the county with providing an extra set of eyes and ears that are looking for something out of the ordinary. If they run across anything they will report the information to the Police Department or Emergency Management.

# V. Direction, Control, and Coordination

The Director of Emergency Management and the Coordinator of Emergency Management implement James City County's policy and operational coordination for domestic incident response. The response structure can be partially or fully implemented in response to a potential/actual threat, in anticipation of a significant event, or in response to an incident. Selective implementation allows for a scaled response, delivery of the exact resources needed, and a level of coordination appropriate to each incident.

## A. On Scene Incident Command and Management

The on-scene Incident Commander is responsible for all response activities, including the development of strategies and tactics and the ordering and release of resources. The Incident Commander has overall authority and responsibility for conducting incident operations and is responsible for the management of all incident operations at the incident site.

When multiple command authorities are involved, the incident may be led by a unified command comprised of officials who have jurisdictional authority or functional responsibility for the incident under an appropriate law, ordinance, or agreement. The unified command provides direct, on-scene control of tactical operations. At the tactical level, on-scene incident command and management organization are located at an Incident Command Post (ICP), which is typically comprised of local and mutual aid responders.

## **B.** Emergency Operations Center

An Emergency Operations Center or EOC serves as the central coordination hub for an incident response and recovery. Information flows into the EOC from the field and out of the EOC to relevant stakeholders and response partners. During an incident, the EOC supports field operations when resources that are traditionally acquired through mutual aid agreements amongst response partners, are no longer sufficient to handle the incident response.

James City County and other organizations report threats, incidents, and potential incidents using established communications and reporting channels. Once a threat or incident has occurred, local government, through the Emergency Management Director, makes an initial determination to initiate the coordination of information sharing and incident management activities.

If the incident necessitates the opening of the EOC, the EOC will serve as the hub of information collection, analysis and dissemination relating to an incident or event. During an event or incident information will be collected using a variety of methods.

## C. Essential Elements of Information

Each incident has critical or essential information that should be shared during operations. Essential Elements of Information or EEIs include:

- Lifesaving needs including evacuation and search and rescue,
- Information on critical infrastructure including determining the status of transportation, utilities, communication systems, and fuel and water supplies

- Gathering information on critical facilities including determining the status of police and fire stations, medical providers, water and sewer treatment facilities, and media outlets
- Information on the risk of damage to the community from imminent hazards
- Information on the number of individuals who have been displaced because of the incident.

## **D. Situational Awareness**

During an incident, information should flow freely from the field to the EOC. As information comes into the EOC it should be collected and recorded. This information will be collected and disseminated as a Situation Report and disseminated to the VDEM Regional Coordinator as needed throughout the incident. This information can also be shared with the Virginia Emergency Operations Center (VEOC) and other state and federal partners via conference calls, WebEOC, and email correspondence.

## **E.** Communications

## **Communication between Incident Commander and EOC**

Timely communication amongst first responders and local government officials working within the EOC is critical during an event. James City County has a wide variety of emergency communications equipment available to communicate internally and externally including, radio, landline phones, cell phones, satellite phones, fax machines, emails, emergency notification system, etc.

First responders will maintain operational communication throughout incident response and recovery operations using their communication centers and radio channels. All functions operating outside of the EOC will maintain contact with the EOC through redundant communications such as telephone, radio, fax, or WebEOC. All staff operating within the EOC are responsible for bringing their James City County issued technology including laptops, iPads, portable radio, HAM radio, charger, batteries, headsets, and cellular phones.

## Public Information Officer (PIO)

The Public Information Officer ensures that all official information coming from James City County during an emergency is timely and reliable. PIOs get their message out by communicating directly with the public, working through the traditional news media and through social media. PIOs serve an important role in communicating routine emergency information during non-emergency times and emergency public information during an incident.

During an incident the PIO is also responsible for monitoring local news media and social media for rumors. If the various outlets are spreading rumors regarding the incident, the PIO should make every attempt to set the record straight and dispel the rumors.

## **Communications to the Public**

During emergencies and disasters the public needs detailed information regarding protective actions, to minimize the loss of life and property. Every effort should be made to provide emergency information through conventional news media sources, social media sites (e.g. Facebook and Twitter) and James City County's Webpage, as well as a community outreach program of public education for responding to, recovering from and mitigating hazards that pose a threat to a community to ensure necessary protective measures can be employed.

## Joint Information Center (JIC)

The JIC is a physical location where public affairs professionals from organizations involved in incident management activities work together to provide critical emergency information, crisis communications, and public affairs support. The JIC serves as a focal point for the coordination and dissemination of information to the public and media concerning incident prevention, preparedness, response, recovery, and mitigation. The JIC will normally be collocated with EOC.

## **Communications with the VEOC**

James City County's EOC integrates into the larger emergency management network at the state-level by using WebEOC and telephone communications with regional liaisons. VDEM regional staff facilitates communications between James City County and the VEOC. Local jurisdictions will submit daily or twice daily situation reports to the VEOC.

# Notification of Virginia Criminal Injuries Compensation Fund (CICF) and Virginia Department of Criminal Justice Services

The EOC will immediately contact the DCJS and the VCICF to deploy, if there is an emergency in which there are crime victims involved as defined by §19.2-11.01 of the Code of Virginia. Both entities will serve as the lead for coordinating services and assistance to the victims. The local government is required by the Code of Virginia § 44-146.19 to make these notifications and maintain current contact information for each organization in the EOP.

Contact information for both organizations is maintained on the VDCJS website: <u>https://www.dcjs.virginia.gov/victims-services/report-campus-local-emergency</u>

VDEM regional staff may assist with this process. Local EOC will make requests for resource to the VEOC with coordination of VDEM Regional Staff

## F. Administration, Finance, and Logistics

## Administration

In an incident, James City County staff may fulfill roles within the Finance and Administration and Logistics Section of the EOC. Financial and Management Services will serve as the primary Department for the Finance and Administration Section.

The Director of the Fleet and Equipment Division of General Services will serve as a primary department for the Logistics Section and Fire Department will serve as supporting department.

Documentation is a key administrative process that must be used by James City County to document the response to and recovery from a disaster. Documenting actions taken during response and recovery is essential for creating historical records of incident, applying for recovery costs, addressing any insurance needs, and developing future mitigation strategies.

At a minimum, the James City County EOC will maintain the following types of reports:

- Damage Assessment sheets
- Incident Action Reports
- ICS 214s/Activity Log
- Rumor Control Call Logs

## **Financial Management**

The Finance & Admin Section manages all financial, administrative and cost analysis aspects of an emergency. Disaster-related expenditures and obligations of state agencies, local jurisdictions and organizations may be reimbursed under a number of federal programs (i.e. Small Business Administration (SBA), etc.)

## Logistics

Risk analysis and capabilities assessments help James City County identify what resources are needed for a response to a defined hazard. Based on past incident critiques, James City County has worked to identify and procure additional resources to improve capability for future events.

The incident commander can activate tactical-level mutual aid agreements at the incidentlevel. Needs that cannot be met via mutual aid agreements at the tactical-level will be escalated to the EOC.

At the EOC, the Logistics Section will provide guidance for coordinating resources needed to support the incident. Logistics primarily addresses protocols, processes, and systems for requesting, utilizing, tracking and reporting resources that are outside the standard practices of pre-existing discipline-specific mutual aid agreements (e.g., law enforcement, public works, fire). When local resources are not sufficient the Logistics Section will coordinate mutual aid agreements and work with private resources. Purchasing resources for an incident response is done by the Logistics Section Chief as needed throughout the incident response.

## A. General

This section outlines James City County's concept of operations for responding to emergencies and disasters. It provides background information on *NIMS* and Incident Command System (ICS), identifies authorities for emergency response, defines command and control structures and lines of authority, describes the roles and organization of the EOC, and outlines how emergency operations will be conducted under the EOP.

The Commonwealth of Virginia Emergency Services and Disaster Law of 2019, as amended, provides that emergency services organizations and operations will be structured around existing constitutional government. James City County's organization for emergency operations consists of existing government departments, nongovernmental, and private sector emergency response organizations.

The ultimate goals of James City County's emergency management program are to:

- Provide effective life safety measures, reduce property loss, and protect the environment;
- Provide for the rapid resumption of impacted businesses and community services;
- Provide inclusive emergency policies that ensure persons with disabilities can evacuate, use emergency transportation, stay in shelters and participate in emergency and disaster-related programs together with service animals; and
- Provide accurate documentation and records required for cost recovery efforts.

James City County's Office of Emergency Management has the primary responsibility for emergency management activities within James City County. The Emergency Management Director or Deputy Director has the authority to declare a local emergency with approval of the James City County Board of Supervisors; the local governing board has the legal authority for approving the EOP and declaring a local emergency.

During an emergency, the Director and the Coordinator of Emergency Management, or the Director's Deputy will work with all appropriate agencies, boards, and departments within James City County to effectively respond to the incident. When an emergency exceeds the local government's capability to respond, assistance will be requested from surrounding jurisdictions, and state and federal government. In any case, incident command and response operations remain with the local jurisdiction.

#### Implementation of the National Incident Management System (NIMS)

James City County adopted NIMS as its operating structure by resolution of the Local Governing Board on (2/22/2005). The basic framework of NIMS incorporates the use of the Incident Command System (ICS) and the Multi-Agency Coordination System (MACS). This EOP is based on NIMS. James City County will implement the Incident Command System (ICS) for all large scale incidents within the James City County. ICS will be used as a standardized systematic approach for the development of the Emergency Operations Plan (EOP). ICS is required for all on-scene and Emergency Operations Center (EOC) activations under the all-hazards incident management approach.

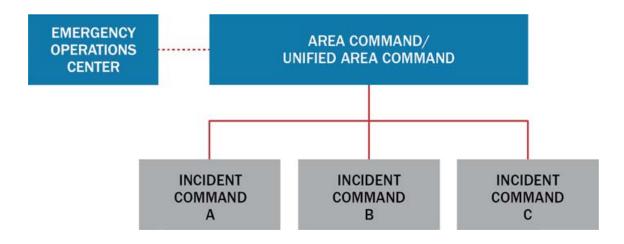
Utilization of the ICS:

- Allows for the integration of facilities, equipment, personnel, procedures and communications operating within a common organizational structure.
- Enables a coordinated response among various jurisdictions and functional agencies, both public and private.
- Establishes common processes for planning and managing resources.

This section outlines James City County's concept of operations for responding to emergencies and disasters. It provides background information on *NIMS* and Incident Command System (ICS), identifies authorities for emergency response, defines command and control structures and lines of authority, describes the roles and organization of the EOC, and outlines how emergency operations will be conducted under the EOP.

## **B. Organizational Structure**

In accordance with the *NIMS* process, resource and policy issues are addressed at the lowest possible organizational level. If issues cannot be resolved at that level, they are forwarded up to the next level. On a day-to-day basis James City County's Departments handle many incidents without the need for support from the Emergency Operations Center, however, when an incident becomes large enough the Incident Commander can ask for the EOC to be stood up or the Emergency Management Director can activate it to support the Incident Commander or Unified Command.



EOCs are locations where staff from multiple agencies come together to address imminent threats and hazards and to provide coordinated support to incident command, on-scene personnel, and/or other EOCs. The purpose, authorities, and composition of the teams that staff EOCs vary, but generally, the teams consolidate and exchange information, support decision making, coordinate resources, and communicate with personnel on scene and at other EOCs.

EOC staff may share the load with on-scene incident personnel by managing certain operations, such as emergency shelters or points of distribution. EOC staff may Basic Plan-30

coordinate the efforts of several geographically disparate incidents or activities. In some instances, the incident command or Area Command may be conducted in the EOC.

Primary functions of EOC Staff include:

- Collecting, analyzing, and sharing information;
- Supporting resource needs and requests, including allocation and tracking;
- Coordinating plans and determining current and future needs; and
- In some cases, providing coordination and policy direction.

#### Incident Command System

ICS is an management system designed to enable effective and efficient management of incidents by integrating a combination of facilities, equipment, personnel, procedures, and communications operating with in a common organizational structure. ICS is widely applicable to organize both short-term and long-term field operations for the full spectrum of emergencies.

The Incident Commander (IC) is the individual responsible for all incident activities including the development of incident objectives, approving on-scene strategies and tactics, and the ordering and release of on-scene resources. The IC is delegated overall authority and responsibility for conducting incident operations.

- IC Command Staff typically include:
  - Public Information Officer (PIO): the PIO is responsible for interfacing with the public and media and providing incident-specific information.
  - Safety Officer (SO): The SO monitors incident operations and advises the IC on all matters of operational safety.
  - Liaison Officer (LO): The LO serves as the point-of-contact on behalf of the IC representatives from other government agencies, non-governmental organizations, and private sector entities.
- IC General Staff include:
  - Planning: The Planning Section Chief is responsible for gathering information and intelligence to the incident and providing this information to the IC and other incident management personnel. This section is also responsible for developing and documenting the Incident Action Plan (IAP) that identifies overall incident objectives and strategies.
  - Operations: The Operations Section Chief is responsible for all tactical activities directed to the reduction of the immediate hazard, saving lives and property, establishing situational control, and restoration of normal operations.
  - Logistics: The Logistics Section Chief is responsible for all support requirements needed to achieve an effective response to the incident. This includes ordering resources from off-site as needed.
  - Finance/Administration: the Finance/Administration Section is established when incident management activities require finance and administrative support services. The Chief of this section is responsible for recording personnel time and attendance; all financial management matters pertaining to vendor contracts, handling injury claims, and compensation; and recording, tracking, and analyzing cost data for the incident.

The ICS develops in a top-down, modular fashion that is based upon the size and complexity of the incident (see figure 1 below). As needed, separate functional elements

can be established, each of which can be further sub-divided. For example, the Operations Section can be expanded to include branches, divisions, groups, and specialized resources as required to effectively manage the incident. Responsibility for the establishment and expansion of the ICS organization ultimately rests with the IC who bases the organization on the requirements of the situation. As incident complexity increases, the organization expands from the top down as functional responsibilities are delegated.

The IC may appoint additional staff and support positions as necessary depending upon the nature, scope, and complexity of the incident or the requirements identified by the IC.

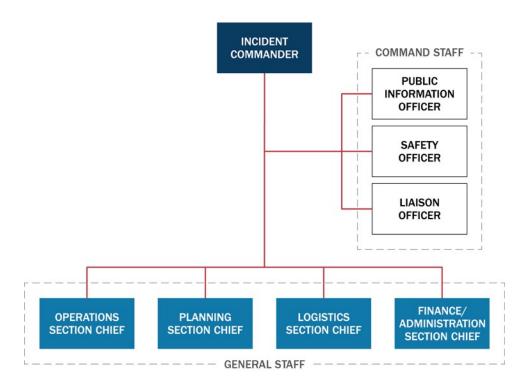


Figure 1. Incident Command System

## Unified Command

Unified command will be used when there is more than one agency with incident jurisdiction or when incidents cross political jurisdictions. Agencies work together through the designated members of the Unified Command to establish common objectives and strategies under a single IAP.

In large-scale emergencies, fire-rescue and police commanders may establish a Unified Command Post at or near the incident site. They will notify other agencies that need to be present at the Unified Command Post. They will jointly appoint command and general staff as necessary to carry out incident objectives.

## Emergency Response Levels

James City County has 3 levels of EOC activation. The level to which the EOC is activated will be a decision made by the Emergency Management Director or their representative based on the size, scale, and complexity of a given incident or set of circumstances.

	Activation Level	Description
3	Normal Operations/ Steady State	<ul> <li>Activities that are normal for the EOC when no incident or specific risk or hazard has been identified</li> <li>Routine watch and warning activities if the EOC normally houses this function</li> </ul>
2	Enhanced Steady-State/ Partial Activation	<ul> <li>Certain EOC team members/organizations are activated to monitor a credible threat, risk, or hazard and/or to support the response to a new and potentially evolving incident</li> </ul>
1	Full Activation	<ul> <li>EOC team is activated, including personnel from all assisting agencies, to support the response to a major incident or credible threat</li> </ul>

## C. Delegation of Authority

The Director of Emergency Management is the County Administrator. The day-to-day activities of the OEM have been delegated to the Coordinator of Emergency Management. The Director, in conjunction with the Coordinator of Emergency Management, will direct and control emergency operations in time of emergency and issue directives to other services and organizations concerning disaster preparedness.

The Coordinator of Emergency Management, assisted by department heads, will develop and maintain a primary EOC from which to direct operations in time of emergency. The primary EOC is currently located at The alternate EOC facility is located at

The day-to-day activities, for which the Coordinator of Emergency Management is responsible, include developing and maintaining an EOP, maintaining James City County's EOC in a constant state of readiness, and other responsibilities as outlined in local and state regulations.

Succession to the Director of Emergency Management will be the Deputy Director, the Coordinator of Emergency Management, and the Deputy Coordinator of Emergency Management, respectively.

The Coordinator of Emergency Management, assisted by the Deputy Coordinator, will assure compatibility between the locality's EOP and the plans and procedures of critical facilities and private organizations within the county, as appropriate.

All appropriate available local and regional forces and resources will be fully committed before requesting assistance from the State. Requests for assistance will be made through the VEOC to the State Coordinator.

The County Administrator or, in his/her absence, the Coordinator of Emergency Management, with support from designated local officials, will exercise direction and control from the EOC during disaster operations. The EOC will provide logistical and administrative support to response personnel deployed to the disaster site(s) using the ICS structure. Available warning time will be used to implement increased readiness

measures, which will insure maximum protection of the population, property, and supplies from the effects of threatened disasters.

The department directors will develop and maintain detailed plans and standard operating procedures necessary for their departments to effectively accomplish their assigned tasks. Department directors will identify sources from which emergency supplies, equipment, and transportation may be obtained promptly when required. All disaster-related expenditures must be documented in order to be eligible for post-disaster reimbursement should a federal disaster be declared. During an emergency, department heads will continue to be responsible for the protection and preservation of records essential for the continuity of government operations. Department Directors will establish lists of succession of key emergency personnel.

Day-to-day functions that do not contribute directly to the emergency operation may be suspended for the duration of any emergency. Efforts that would normally be required of those functions will be redirected to accomplish the emergency task by the agency concerned.

## **E.** Concurrent Implementation of Other Plans

James City County's EOP is the core plan for managing incidents and details the local coordinating structures and processes used during incidents. Other supplemental agency and interagency plans provide details on the authorities, response protocols, and technical guidance for responding to and managing specific contingency situations (such as hazardous materials spills, wild land fires, etc.). In many cases local agencies manage incidents under these plans using their own authorities. These supplemental agency or interagency plans may be implemented concurrently with the EOP but are subordinated to the overarching core coordinating structures, processes, and protocols detailed in the EOP.

## **VII. Incident Management Actions**

#### A. Actions

This section describes incident management actions ranging from initial threat notification to early coordination efforts to assess and disrupt the threat, to preparatory activation of the ESF structure, to deployment of resources in support of incident response and recovery operations. These actions do not necessarily occur in sequential order; many may be undertaken concurrently in response to single or multiple threats or incidents. When a disaster strikes, it might affect victims in many ways, causing problems in response and obstacles to recovery.

#### **B. Notification and Assessment**

Local and nongovernmental organizations report threats, incidents, and potential incidents using established communications and reporting channels. James City County will try and mitigate any threat before it occurs. Once a threat or incident has occurred, The Board of Supervisors through the County Administrator makes an initial determination to initiate the coordination of information-sharing and incident management activities. Notification and coordination with other local jurisdictions within the Hampton Roads Region will be incident driven.

#### C. Dissemination of Warnings and Bulletins

Watches, warnings, and other emergency bulletins are issued by various agencies based on their statutory missions and authorities. Information on dissemination of public information can be found in the External Affairs Support Annex and ESF 15. A variety of communications systems may be used such as:

- National Emergency Alert System (National EAS): the National EAS is a nationwide network of readily available and reliable means to communicate emergency information to the American people.
- State and Local EAS: State and local authorities have their own EAS which may be used to broadcast information on major disasters or emergencies.
- James City County has a mass notification system that can be targeted to specific areas in the county or can be sent out to all households with land telephone lines in the county.

#### **D. Prepare Actions**

This section discusses the six essential activities for responding to an incident: plan, organize, train, equip, exercise, and evaluate and improve.



Figure 2. The Preparedness Cycle

## <u>Plan</u>

It includes the collection and analysis of intelligence and information, as well as the development of policies, plans, procedures, mutual aid and assistance agreements, strategies, and other arrangements to perform missions and tasks. Planning improves effectiveness by defining required capabilities, shortening the time required to gain control of an incident, and facilitating the rapid exchange of information about a situation.

James City County's plans clearly defined leadership roles and responsibilities, and they articulate the decisions that need to be made, who will make them, and when. These plans include both hazard-specific as well as comprehensive all-hazards plans. Plans will be community-based, representing the whole population and its needs. Planning will include participation form all stakeholders in the community. Planning uses a logical and analytical problem-solving process to help address the complexity and uncertainty inherent in potential hazards and threats. Planning is flexible enough to address both traditional and catastrophic incidents. It depicts the anticipated environment for action. Planning identifies tasks, allocates resources to accomplish those tasks, and establishes accountability. Effective plans tell those with operational responsibilities what to do and why to do it, and they instruct those outside the jurisdiction in how to provide support and what to expect. Planning is fundamentally a process to manage risk. Specific procedures and protocols will augment these plans to guide implementation.

James City County departments possess personnel and resources that may be needed in response to an incident. Some departments have primary responsibility for certain aspects of response, such as search and rescue. Others have supporting roles in providing different types of resources, such as communications personnel and equipment. All departments must develop policies, plans, and procedures governing how they will effectively locate resources and provide them as part of a coordinated response.

#### <u>Organize</u>

James City County's plan has developed an overall organizational structure, strengthening leadership at each level, and assembling well-qualified teams of paid and volunteer staff for essential response and recovery tasks using *NIMS*. This common

system enables responders from different jurisdictions and disciplines to work together to respond to incidents.

## <u>Training</u>

While there are many aspects of this plan that could be trained on every year due to limited funds for equipment, overtime for personnel, and the training itself James City County will conduct or participate in at least one regional exercise a year using the *Homeland Security Exercise and Evaluation Program* guidelines. All personnel will take the appropriate ICS and *NIMS* courses, as recommended by DHS, along with any other new training requirements from DHS.

### Exercise

Exercises provide opportunities to test plans and improve proficiency in a risk-free environment. Exercises assess and validate proficiency levels. They allow personnel to become familiar with roles and responsibilities, improve interagency coordination and communications, highlight capability gaps, and identify opportunities for improvement. Exercises will:

- Include multidisciplinary, multijurisdictional incidents.
- Include participation of private-sector and nongovernmental organizations.
- Cover aspects of preparedness plans, particularly the processes and procedures for activating local, intrastate, or interstate mutual aid and assistance agreements.
- Contain a mechanism for incorporating corrective actions.

## **Evaluation**

Upon conclusion of an exercise or real world event, James City County will evaluate performance against relevant capability objectives, identify deficits, and institute a performance management plan. Performance Management planning should develop specific recommendations for changes in practice, timelines for implementation, and assignments for completion.

After each exercise James City County will institute a program to evaluate exercise participation and response, performance management issues, and make improvements in their response capabilities. A performance management program will provide a method and define roles and responsibilities for identification, prioritization, assignment, monitoring, and reporting of corrective actions arising from exercises and real-world events. The performance management program will also look at any legal issues that came up during the exercise or event and Emergency Management and the County Attorney will work on addressing the issues.

## **E. Response Actions**

Depending on the size, scope, and magnitude of an incident communities, States, and the Federal Government could be called to action.

Four key actions occur in support of a response:

- Gain and maintain situational awareness;
- Activate and deploy key resources and capabilities;
- Effectively coordinate response actions;
- Demobilize as the situation permits

Reporting and documentation procedures are standardized using ICS to enhance situational awareness and provide emergency management and response personnel with ready access to critical information. Situation reports will contain verified information and explicit details (who, what, where, when, and how) related to the incident. Status reports, which may be contained in situation reports, relay specific information about resources. Based on an analysis of the threats, James City County might issue warnings and provide emergency public information.

## **G. EOC Activation**

The Emergency Operations Center (EOC) is the coordination point for successful response and recovery operations. Coordination of activities will ensure that all tasks are accomplished, minimizing duplication of efforts. The core functions of the James City County EOC are coordination, communications, resource allocation and tracking, and information collection, analysis, and dissemination. The Emergency Management Director, and/or his/her designee may activate the EOC if the following conditions exist:

- There is an imminent threat to public safety or health on a large scale.
- A multi-department or agency James City County response is required to resolve or recover from the emergency or disaster event.
- The local emergency ordinances are implemented to control the major emergency or disaster event.
- Coordination assistance for large events or there is a possible threat to an event being held.

Upon activation of the EOC, representatives from the Lead Departments will staff the EOC.

In addition, there may be a virtual activation of the EOC, if staff has adequate capabilities to accomplish this such as internet connectivity, cell phone and other requirements and can fulfill the mission of the EOC.

# Request for State Assistance/Recommendation for State Declaration of Emergency

When local resources are insufficient to cope with the effects of a disaster, James City County will coordinate with VDEM regional staff to request assistance through the VEOC.

- The Emergency Management Director, or their designee, or regional staff will submit a request through WebEOC to VDEM.
- The report/request will include all information requested by the VEOC such as:
  - A local emergency has been declared and the EOP has been implemented;
  - All available resources have been committed, and;
  - Additional assistance from the county/state/etc. is being requested and the resources being requested will be described in detail using the C-SALTT<sup>1</sup> method.

James City County has the overall responsibility to provide an effective emergency response. The County uses NIMS for incident management. This emergency management system provides for on-scene management of an incident and the coordination of response activities between the County and other jurisdictions.

James City County's emergency management structure and organization covers all emergency management phases – preparedness, response, mitigation, and recovery.

<sup>&</sup>lt;sup>1</sup> C-SALLT stands for Capability, Size, Amount, Location, Type, and Time

During an incident, the Emergency Management Coordinator ensures the EOC is staffed to support the incident command and arranges needed resources. The County Administrator provides policy direction and supports the IC and the Emergency Management Coordinator, as needed.

The EOC will make plans for dealing with the incident using the Planning "P" and operating under ICS standards:

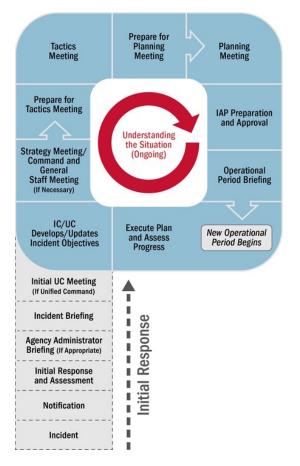


Figure 3. Operational Planning Cycle

The Planning "P" illustrates the process and steps involved in planning for an incident, from the onset of the incident through the preparations for the first operational period. The next step is to execute plan and assess progress, after which the cycle begins again. The planning cycle continues for each successive operations period.

## Activate and Deploy Resources and Capabilities

When an incident or potential incident occurs, responders assess the situation, identify and prioritize requirements, and activate available resources and capabilities to save lives, protect property and the environment, and meet basic human needs.

Key activities include:

- Activating people, resources, and capabilities.
- Requesting additional resources and capabilities, if needed. VEOC uses the C-SALTT formula which is Capability, Size, Amount, Location, Type of resource,

and Time frame in which resources are needed. James City County will use this formula when it sends requests to the VEOC or other jurisdictions in the Commonwealth

- Identifying needs and pre-positioning resources
- Identify staff for deployment to the EOC, which has standard procedures and call-down lists for department and agency points of contact notification.
- Take the necessary steps to provide for continuity of operations.
- Activate specialized response teams, as required.
- Activate mutual aid and assistance agreements, as required.

## Coordinate Response Actions

Coordination of response activities occurs through response structures based on assigned roles, responsibilities, and reporting protocols. Critical information is provided through ICS. The efficiency and effectiveness of response operations are enhanced by full application of *NIMS* with its common principles, structures, and coordinating processes. Specific priorities include:

- Managing emergency functions;
- Coordinating initial actions;
- Coordinating requests for additional support;
- Identifying and integrating resources and capabilities;
- Coordinating information;
- Specific response actions:
  - o Warning the public and providing accessible emergency public information;
  - Implementing evacuation and sheltering plans that include provisions for special needs populations and household pets;
  - Sheltering evacuees in pre-identified, physically accessible shelters and providing food, water, and other necessities to meet the needs of all people, including persons with disabilities and other special needs;
  - Performing search and rescue;
  - Treating the injured;
  - Providing law enforcement and investigation;
  - Controlling hazards (extinguishing fires, containing hazardous materials spills, etc.);
  - Ensuring responder safety and health;
  - Emergency Management will maintain a excel spreadsheet with all available *NIMS* resources and credentialed personnel.
  - Situational awareness; collection, tracking, and reporting of incident information; and
  - Crisis action planning.

## <u>Demobilize</u>

Demobilization will be conducted in an orderly, safe, and efficient manner. All resources will be brought back to their original location and status. Demobilization will begin as soon as possible to facilitate accountability of the resources and be fully coordinated with other incident management and response structures.

Once immediate response missions and life-saving activities conclude, the emphasis shifts from response to recovery operations, and if applicable, hazard mitigation. The Planning Section develops a demobilization plan for the release of appropriate resources.

Demobilization planning and activities will include:

- Provisions to address and validate the safe return of resources to their original locations.
- Processes for tracking resources and ensuring applicable reimbursement.
- Accountability for compliance with mutual aid and assistance provisions.

## **G. Recovery Actions**

Once immediate lifesaving activities are complete, the focus shifts to assisting individuals, households, critical infrastructure, and businesses in meeting basic needs and returning to self-sufficiency. The emphasis upon response will gradually give way to recovery operations. Within recovery, actions are taken to help individuals and the County return to normal. Depending on the complexity of this phase, recovery and cleanup efforts involve significant contributions from all sectors of our society.

#### Short-term Recovery

Short-term recovery overlaps with response. It includes providing essential public health and safety services, restoring interrupted utilities, reestablishing transportation routes, and providing food and shelter for those displaced by the incident. Although called "short term," some of these activities may last for weeks.

#### Long-term Recovery

Long-term Recovery may involve some of the same actions as short term recovery but may continue for a number of months or years, depending on the severity and extent of the damage sustained. Major objectives of long-term recovery include:

- Coordinate delivery of social and health services
- Improve land use planning
- Restore local economy to pre-disaster levels
- Recover disaster response costs
- Effectively integrate mitigation strategies into recovery planning and operations

The OEM is the lead for coordinating initial recovery operations and developing a plan for long-term recovery. The recovery plan and strategies for implementation will incorporate appropriate mitigation actions for maximizing available state and federal assistance. ESF 14 annex provides information concerning long-term recovery planning.

OEM may establish a James City County Recovery Center during the response phase operations to begin planning for the recovery process, support the damage assessment process, ensure documentation of disaster-related operations and expenditures, and provide for coordination with VDEM on recovery program issues and implementation.

Damage assessment is a critical element of recovery operations. The damage assessment determines the impacts, identifies resource needs, and, as appropriate, justifies requests for state and federal assistance. The damage assessment provides a basis for determining priorities for repair and restoration of essential facilities. The damage assessment annex to this plan provides details on damage assessment process.

James City County may be eligible to apply for reimbursement of disaster-related expenses either through the Commonwealth of Virginia or the federal government. It is critical that departments document disaster-related expenditures.

Recovery from each incident is unique and depends on the amount and kind of damage caused by the incident and the resources that are available. Recovery can include the development, coordination, and execution of service and site-restoration plans; reconstitution of government operations and services; programs to provide housing and promote restoration; long-term care and treatment of affected persons; and additional measures for social, political, environmental, and economic restoration. Disaster Recovery Centers will be established by ESF 14, if needed.

## **H. Hazard Mitigation Actions**

The primary goal of mitigation is to reduce loss of life and property by lessening the impact of disasters. This is achieved through regulations, local ordinances, land use and building practices, and mitigation projects that reduce or eliminate long-term risk from hazards and their effects. Every year James City County submits a list of different festivals and events, to the state, that could draw large crowds that would need to be taken into account for any threat or hazard that occurs during these events. Mitigation, by reducing the impacts of a disaster, will also lessen the demand for resources in the event of another disaster.

Hazard Mitigation involves reducing or eliminating long-term risk to people and property from hazards and their side effects. James City County has taken the following steps or is working on the following steps:

- Grant programs for loss reduction measures (if available);
- Coordination of Federal Flood Insurance operations and integration of mitigation with other program efforts;
- Conducting flood recovery mapping to permit expedited and accurate implementation of both recovery and mitigation programs;
- Early documentation of losses avoided due to previous hazard mitigation measures; and
- Community education and outreach necessary to foster loss reduction.

James City County will conduct a comprehensive plan review and revision, and exercise prior to formal adoption by the Board of Supervisors every four years in order to maintain plan currency. It is suggested that plans be updated and reviewed following a training exercise. The plan review team will use a whole community approach when updating the plan.

Code of Virginia, §44-146.19E, requires each jurisdiction to prepare and keep current a local emergency operations plan. The Emergency Management Director, assisted by the Emergency Management Coordinator, have overall responsibility for maintaining and updating this plan. It should be updated based on lessons learned and republished following an actual or threatened emergency situation. The EOP should also be updated and republished following an actual or threatened emergency situation to reflect lessons learned.

# VIII. Glossary of Key Terms

#### **American Red Cross**

An organization charged by statue and agreements with the responsibility of helping meet the human needs of disaster victims.

#### **Command Section**

One of the five functional areas of the Incident Command System. The function of command is to direct, control, or order resources, including people and equipment, to the best possible advantage.

#### **Declaration of Emergency**

Whenever, in the opinion of the Governor, the safety and welfare of the people of the state require the exercise of extreme emergency measures due to a threatened or actual disaster, he/she may declare a state of emergency to exist.

#### **Emergency/Disaster/Incident**

An event that demands a crisis response beyond the scope of any single line agency or service and that presents a threat to a community or larger area. An emergency is usually an event that can be controlled within the scope of local capabilities; a major emergency or disaster usually requires resources beyond what is available locally.

#### **Emergency Alert System**

A network of broadcast stations interconnecting facilities authorized by the Federal Communications Commission (FCC) to operate in a controlled manner to warn and inform the public of needed protective actions in the event of a disaster or emergency situation.

#### **Emergency Operations Center**

A facility from which government directs and controls its emergency operations; where information about the status of the emergency situation is officially collected, assimilated, and reported on; where coordination among response agencies takes place; and from which outside assistance is officially requested.

#### **Emergency Operations Plan**

A document which provides for a preplanned and coordinated response in the event of an emergency or disaster situation.

#### **Emergency Support Function**

A function which takes agencies to provide or to coordinate certain resources in response to emergencies or disasters.

#### Exercise

An activity designed to promote emergency preparedness; test or evaluate emergency operations plans, procedures, or facilities; train personnel in emergency response duties, and demonstrate operational capability. There are three specific types of exercises: tabletop, functional, and full scale.

#### **Evacuation**

Assisting people to move from the path or threat of a disaster to an area of relative safety.

#### **Federal Disaster Assistance**

Aid to disaster victims and/or state and local governments by federal agencies under provisions of the Booker T. Stafford Relief and Emergency Assistance Act of 1988 (PL 93-288).

#### Hazardous Materials

Substances or materials which may pose unreasonable risks to health, safety, property, or the environment when used, transported, stored or disposed of, which may include materials which are solid, liquid, or gas. Hazardous materials may include toxic substances, flammable and ignitable materials, explosives, or corrosive materials, and radioactive materials.

#### **Incident Command System**

A model for disaster response that uses common terminology, modular organization, integrated communications, unified command structure, action planning, manageable span of control, pre-designed facilities, and comprehensive resource management. In ICS there are five functional elements: Command, Operations, Logistics, Planning and Finance/Administration.

#### Incident Commander

The individual responsible for the management of all incident operations.

#### Initial Damage Assessment Report

A report that provides information regarding overall damage to public and private property, thereby providing a basis for emergency declaration and/or disaster assistance.

#### Local Emergency

The condition declared by the local governing body when, in its judgment, the threat or actual occurrence of a disaster is or threatens to be of sufficient severity and magnitude to warrant coordinated local government action to prevent, or alleviate loss of life, property damage, or hardship. Only the Governor, upon petition of a local governing body, may declare a local emergency arising wholly or substantially out of a resource shortage when he/she deems the situation to be of sufficient magnitude to warrant coordinated local government action to prevent or alleviate the hardship or suffering threatened or caused thereby.

### Local Emergency Planning Committee

Appointed representatives of local government, private industry, business, environmental groups, and emergency response organizations responsible for ensuring that the hazardous materials planning requirements of the Superfund Amendments and Reauthorization Act of 1986 (SARA Title III) are complied with.

#### **Mutual Aid Agreement**

A written agreement between agencies and/or jurisdictions in which they agree to assist one another, upon request, by furnishing personnel and equipment in an emergency situation.

#### **Presidential Declaration**

A presidential declaration frees up various sources of assistance from the Federal government based on the nature of the request from the governor.

#### **Primary Agency**

While several City departments will be performing varied and critical tasks during a disaster, in most cases only one agency will be considered the 'primary agency.' The primary agency shall be responsible for detailed planning, testing, and evaluation of their respective emergency support function. The Department Director of the primary agency shall serve as the principle advisor to the City Executive during the response and recovery phase. In addition, the Department Director or the primary agency must assure that essential operations of his/her agency will continue, unless otherwise directed by the City Manager, or his/her designee.

#### **Situation Report**

A form which, when completed at the end of each day of the Emergency Operations Center, will provide the County with an official daily summary of the status of an emergency and of the local emergency response. A copy should be submitted through the Virginia Department of Emergency Management WebEOC.

#### State of Emergency

The condition declared by the Governor when, in his/her judgment, a threatened or actual disaster in any part of the State is of sufficient severity and magnitude to warrant disaster assistance by the State to supplement local efforts to prevent or alleviate loss of life and property damage.

#### **Unified Command**

Shared responsibility for overall incident management as a result of a multi-jurisdictional or multi-agency incident. In the event of conflicting priorities or goals, or where resources are scarce, there must be a clear line of authority for decision-making. Agencies contribute to unified command by determining overall goals and objectives, jointly planning for tactical activities, conducting integrated tactical operations and maximizing the use of all assigned resources.

# IX. List of Acronyms

ARC	American Red Cross
C-SALTT	Capability - Size, Amount, Location, Type of resource, and Timeframe
CERT	Community Emergency Response Team
CIKR	Critical Infrastructure and Key Resources
COOP	Continuity of Operations
DEQ	Department of Environmental Quality
DHS	Department of Homeland Security
DRC	Disaster Recovery Center
DSS	Department of Social Services
EAS	Emergency Alert System
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
OEM	Office of Emergency Management
ESF	Emergency Support Function
FAA	Federal Aviation Administration
FAC	Family Assistance Center
FBI	Federal Bureau of Investigation
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
HazMat	Hazardous Materials
IAP	Incident Action Plan
IC	Incident Commander
ICP	Incident Command Post
ICS	Incident Command System
JFO	Joint Field Office
JIC	Joint Information Center
JIS	Joint Information System
JOC	Joint Operation Center
LEPC	Local Emergency Planning Committee
LO	Liaison Officer

MACC	Multi-agency Command Center
MMRS	Metropolitan Medical Response System
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MRC	Medical Reserve Corps
NGO	Nongovernmental Organization
NIMS	National Incident Management System
NIPP	National Infrastructure Protection Plan
NOAA	National Oceanic and Atmospheric Administration
NRC	Nuclear Regulatory Commission
NRF	National Response Framework
NWS	National Weather Service
OCME	Office of the Chief Medical Examiner
OEM	Office of Emergency Management
PDA	Preliminary Damage Assessment
PIO	Public Information Officer
SCC	State Corporation Commission
SO	Safety Officer
SOP	Standard Operating Procedures
UC	Unified Command
USACE	U.S. Army Corps of Engineers
USDA	U.S. Department of Agriculture
VEOC	Virginia Emergency Operations Center
VCIN	Virginia Criminal Information Network
VDOT	Virginia Department of Transportation
VFDA	Virginia Funeral Directors Association
VIPS	Volunteers in Police Service
VOAD	Voluntary Organizations Active in Disaster
VPPSA	Virginia Peninsulas Public Service Authority
WATA	Williamsburg Area Transit Authority

The following provides emergency authorities for conducting and/or supporting emergency operations:

# **Federal**

- Developing and Maintaining Emergency Operations Plans Comprehensive Preparedness Guide (CPG) 101, Version 2.0 (November 2010)
- Guidance on Planning for Integration of Functional Needs Support Services in General Population Shelter (November 2010)
- A Whole Community Approach to Emergency Management: Principles, Themes and Pathways for Action (December 2011)
- Disability, Access and Functional Needs Emergency Management Planning Guidance (June 2015)
- Americans with Disabilities Act (1990)
- ADA Amendments Act (2008), P.L. 110-325, and those associated with them
- Rehabilitation Act (1973), Sections 501, 503, 504 and 508
- Older Americans Act (1965), Title III
- Emergency Management Assistance Compact (EMAC) (1996)
- Executive Order 13407 Public Alert and Warning System
- 1995 Presidential Memorandum "Emergency Alert System (EAS) Statement of Requirements"
- Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, 42 U.S.C. 5121, et seq., as amended
- Homeland Security Presidential Directive 5, Management of Domestic Incidents (February 2003)
- Homeland Security Presidential Directive 8, National Preparedness (December 2003)
- The Code of Federal Regulations, Title 44, Chapter 1, Federal Emergency Management Agency (October 2007)
- Post Katrina Emergency Management Reform Act of 2006
- National Response Framework (As revised)
- National Incident Management System (NIMS)
- Presidential Decision Directive (PDD) <u>39</u> (U.S. Policy on Counterterrorism) and <u>62</u> (Combating Terrorism): terrorism investigations delegated to U.S. Dept. of Justice/FBI

# State

- Commonwealth of Virginia Emergency Services and Disaster Law of 2000, as amended
- Commonwealth of Virginia Emergency Operations Plan (COVEOP)
- Code of Virginia § 44-146.19
- Code of Virginia §19.2-11.01

# XI. James City County ICS Chart

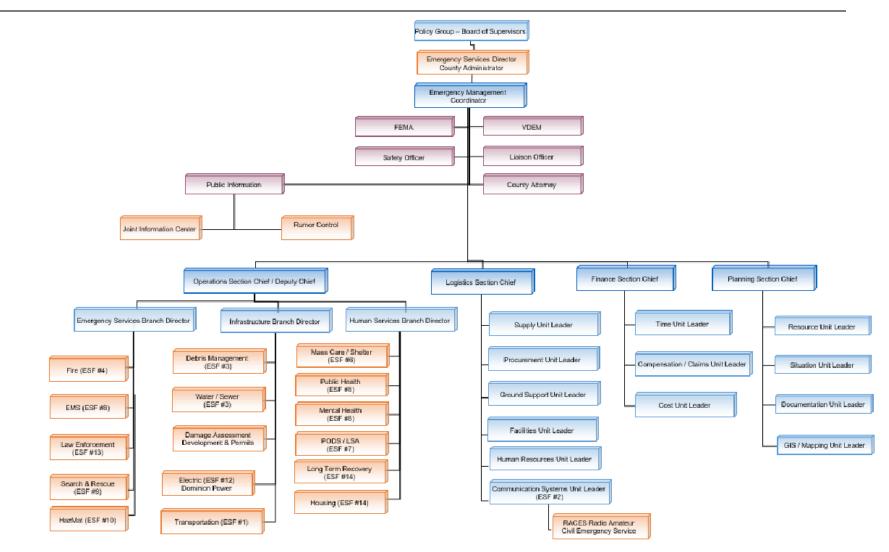


Figure 4. James City County ICS Chart

Basic Plan-50

# XII. Matrix of Responsibilities

Table 4. James City County Matrix of Responsibilities

Agency	ESF 1	ESF 2	ESF 3	ESF 4	ESF 5	ESF 6	ESF 7	ESF 8	ESF 9	ESF 10	ESF 11	ESF 12	ESF 13	ESF 14	ESF 15	ESF 16	ESF 17	P: Primary
911		Ρ													S			S: Support
Administration					S													ESFs
County Attorney					S										S			1. Transportation
Community Dev.		S	S											Ρ	S		S	2. Communications
Econ. Dev.														S	S			3. Public Works & Engineering
EMGT			S	S	Ρ	S	S		S	8	S	Ρ	8	Ρ	S	Ρ	S	4. Firefighting
Extension Services											Ρ							5. Information and Planning 6. Mass Care, Housing & Human
Finance							Ρ								S		S	Services
Fire Dept.	S	S		Ρ	S	S	S	S	Ρ	Ρ			S		S			<ol> <li>Resource Support</li> <li>Public Health &amp; Medical Services</li> </ol>
General Serv.	S		Ρ			S									S		S	9. Search & Rescue
Health Dept.			S			S	S	Ρ	S		S				S			10. Oil & Hazardous Materials
Human Resources															S		S	Response
Social Services	S					Ρ				S				S	S		Ρ	11. Agriculture & Natural Resources
IRM		Ρ			S				S					S	S			& Mitigation 12. Energy
JCSA			Ρ												S			13. Public Safety
Parks & Rec.	S					S	S			S					S		Ρ	14. Long-term Community Recovery
PIO															Ρ			15. External Affairs
Police Dept.	S	S			S	S	S		Ρ	S	S		Ρ		S		S	<ol> <li>Military Support</li> <li>Volunteer and Donations</li> </ol>
Schools	Ρ					S								S	S			Management
VDOT	S		S															
WATA	S																	

# XIII. Succession of Authority

Continuity of emergency operations is critical to the successful execution of emergency operations. Therefore, the following lines of succession are specified in anticipation of any contingency, which might result in the unavailability of the ranking member of the administrative hierarchy. The decision-making authority for each organization or service function is listed below by position in decreasing order.

Organization/Service Function	Authority in Line of Succession						
Direction and Control	<ol> <li>Emergency Management Director</li> <li>Assistant County Administrator</li> <li>Coordinator of Emergency Management</li> <li>Deputy Coordinator of Emergency Management</li> </ol>						
Emergency Public Information	<ol> <li>Public Information Officer</li> <li>Emergency Management Coordinator</li> <li>Deputy Coordinator Emergency Mgmt.</li> <li>Fire PIO</li> <li>Police PIO</li> </ol>						
Legal	<ol> <li>County Attorney</li> <li>Deputy County Attorney</li> </ol>						
Fire and Rescue	<ol> <li>Fire Chief</li> <li>Operations Assistant Chief</li> <li>Administration Assistant Chief</li> <li>Battalion Chief designated by the Fire Chief</li> </ol>						
Police Division	<ol> <li>Chief</li> <li>Deputy Chief</li> <li>Operations Division Major</li> <li>Support Services Major</li> </ol>						
Community Development	<ol> <li>Director</li> <li>Zoning Enforcement Zoning Administrator</li> </ol>						
Com. Dev. – Damage Assessment	1. Director						
Division FR, Building Safety	2. Director Building Safety and Permits						
Economic Development	<ol> <li>Director</li> <li>Assistant Director</li> </ol>						
Finance	1. Director						

General Services	<ol> <li>Director</li> <li>Assistant Director</li> </ol>
Human Resources	<ol> <li>Director</li> <li>Senior HR Specialist</li> <li>Training and Development Coordinator</li> </ol>
Health Department	<ol> <li>District Health Director</li> <li>Deputy Director</li> <li>Business Manager</li> <li>Nurse Manager</li> </ol>
JCSA	<ol> <li>Director</li> <li>Assistant Director</li> </ol>
Parks and Rec. Department	<ol> <li>Director</li> <li>Acting Director appointed by County Administrator out of the four Parks and Rec. Administrators</li> </ol>
School System	<ol> <li>Superintendent</li> <li>Assistant Superintendent(s)</li> <li>Director of Operations</li> </ol>
Social Services	<ol> <li>Director</li> <li>Assistant Director</li> <li>Chief of Services</li> </ol>
Virginia Extension Services	<ol> <li>Director</li> <li>Agents</li> </ol>

2. Assistant Director

# **XIV. Emergency Operations Plan Distribution List**

**Director of Emergency Management** Coordinator of Emergency Management County Attorney's Office County Administration Community Development Economic Development Emergency Communications Extension Service **Financial and Management Services** Fire Department **General Services** Health District Human Resources Information Management Resources James City Service Authority Public Information Officer Parks and Recreation Police Department Public Schools Social Services

# XV. Continuity of Government

### Court Records

The preservation of essential records for the locality is the responsibility of the Clerk of the Circuit Court. All essential records are to be stored in the records vault located in the Office of the Clerk of the Circuit Court. These records include the following:

Real Estate Records\* Criminal Records Wills Civil Records Chancery Records Marriage Licenses

The evacuation of records in the event of an emergency will be accomplished only by approval of the Clerk of the Circuit Court.

The loading and transportation of these records is the responsibility of the Sheriff's Department.

# \* A microfilm copy of all real estate records for the locality is stored in the Archives, State Library, Richmond, Virginia.

#### Agencies/Organizations

Each agency/organization within the structure of local government should establish its own records protection program. Those records deemed essential for continuing government functions should be identified and procedures should be established for their protection, such as duplicate copies in a separate location and/or the use of safe and secure storage facilities. Provisions should be made for the continued operations of automated data processing systems and records. The declaration of local emergency is one of three actions, which activates James City County's Emergency Operations Plan and authorizes the provision of aid and assistance.

- 1. The Board of Supervisors, by resolution, should declare an emergency to exist whenever the threat or actual occurrence of a disaster is, or threatens to be, of sufficient severity and size to require significant expenditures and a centralized coordinated response to prevent or alleviate damage, loss, hardship, or suffering.
- 2. An emergency should be declared when a centralized coordinated response among several local agencies or organizations must be directed; when it becomes necessary to incur substantial financial obligations to protect the health and safety of persons and property; or to provide assistance to the victims of a disaster.

In the event the James City County's Board of Supervisors cannot convene due to the disaster or other exigent circumstances, the Director of Emergency Management (or in the absence of the director or deputy director, any member of Board of Supervisors), may declare a local emergency to exist, subject to confirmation by the Board of Supervisors at its next regularly scheduled meeting or at a special meeting within forty-five days of the declaration, whichever occurs first. (Section 44-146.21, Virginia Emergency Services and Disaster Law of 2017). County Attorney will maintain a copy of the declaration for James City County's record.

A local emergency declaration activates the response and recovery programs of all applicable local and inter-jurisdictional Emergency Operations Plans and authorizes aid and assistance according to those plans. The Coordinator of Emergency Management will advise VEOC and VDEM Regional Coordinator, immediately following the declaration of a local emergency. Also, Virginia Department of Criminal Justice Services and the Virginia Criminal Injuries Compensation shall be contacted in the event of an emergency (as defined in the EOP) when there are victims as defined in Code of Virginia §19.2-11.01.

When local resources are insufficient to cope with the effects of a disaster and the Director of Emergency Management requests State assistance, the following procedures apply:

- 1. The James City County Director of Emergency Management, by email or any other means available to the State Coordinator of Emergency Management, will indicate that a local emergency has been declared, the local Emergency Operations Plan has been implemented, available resources have been committed, and State assistance is being requested.
- 2. If appropriate, recommend that the Governor declare a state of emergency.
- 3. A copy of the resolution declaring that a local emergency exists should accompany this letter if Board of Supervisors action has been completed prior to the request.

#### Sample Declaration of Local Emergency:

#### DECLARATION OF LOCAL EMERGENCY

## **DECLARATION OF A LOCAL EMERGENCY**

The County Administrator of James City County who serves as the Director of Emergency Management pursuant to section 44-146.19 of the *Code of Virginia*, 1950, as amended (the "Virginia Code") and as designated in the James City County Emergency Operations Plan adopted by the Board of Supervisors on\_\_\_\_\_\_, has declared a local emergency pursuant to Virginia Code section 44-146.21 at (time) on (date). The Board of Supervisors will be advised as soon as practicable.

This declaration is due to (list incident) and the protective actions that will be taken to assist the residents and visitors in James City County. The proclamation of the existence of an emergency is necessary to permit the full powers of the government to deal effectively with this condition of peril.

The Director of Emergency Management will request that the Board of Supervisors adopt a Resolution confirming this Declaration at its next regularlyscheduled meeting on (date).

County Director of Emergency Management

Date

Witness

Date

### Sample of a Board Resolution Declaring a Local Emergency:

### I. RESOLUTION PROCLAIMING A LOCAL EMERGENCY

WHEREAS, the Director of Emergency Management has deemed it appropriate to declare a local emergency effective at (Time), (Day), (Date), due to (list conditions), and whereas James City County anticipates (list conditions) which could cause extreme peril of life and property necessitating the proclamation of the existence of an emergency; and whereas, a copy of said declaration is attached hereto.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** that the Board of Supervisors of James City County hereby consents and confirms the Director of Emergency Services declaring that a local emergency existed throughout the City as of (time), on (Day), (Date).

**IT IS FURTHER RESOLVED,** that during the existence of said emergency, the powers, functions and duties of the Director of Emergency Management and the Emergency Management Organization shall be those prescribed by State law and the ordinances, resolutions and approved plans of James City County in order to mitigate and respond to the effects of said emergency.

**IT IS FURTHER RESOLVED, PROCLAIMED AND ORDERED** that the said emergency shall be in effect from (time), on (Day), (Date), and that the local emergency shall be considered to have terminated at (time), on (Day), (Date), by order of the Director of Emergency Management.

Adopted : (Date)

# **XVII. Mutual Aid Agreements**

During an emergency, James City County may need to activate mutual aid and shared resources quickly. Emergency assistance may be made available from neighboring jurisdictions in accordance with mutual aid agreements. Such assistance will be in accordance with existing mutual aid agreements or, in the absence of official agreements, directed by the Emergency Management Director or, in their absence, the Emergency Management Coordinator when it is determined that such assistance is necessary and feasible.

In the event an emergency situation exceeds local emergency response capabilities, outside assistance is available through mutual support agreements with nearby jurisdictions and volunteer emergency organizations, or through the Commonwealth of Virginia's Statewide Mutual Aid Compact. For assistance beyond tactical mutual aid (i.e. that which might be used in everyday incidents), a local emergency must be declared and local resources fully committed, with anticipated or actual unmet needs, before state and federal assistance is requested. The EOC coordinates the request for outside assistance.

Mutual Aid and Assistance Agreement are written agreements between and among agencies/organizations and/or jurisdictions that provide a mechanism to quickly obtain emergency assistance in the form of personnel, equipment, materials, and other associated services. The primary objective is to facilitate rapid, short-term deployment of emergency support prior to, during, and/or after an incident.

Statewide Mutual Aid Agreement:

Emergency Management Assistance Compact, included in Virginia Emergency

Services and Disaster Laws, 2019.

### **ITEM SUMMARY**

12/10/2019
The Board of Supervisors
Elizabeth Parman, Assistant County Attorney
Compensation Plan and Personnel Policies Agreement with Sheriff

# **ATTACHMENTS:**

	Description		Туре
D	Memo		Cover Memo
D	Resolution		Resolution
D	Exhibit		Exhibit
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date

Attorney	Kinsman, Adam	Approved	11/21/2019 - 5:08 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 9:10 AM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 9:22 AM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:03 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:51 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:06 PM

# M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Elizabeth Parman, Assistant County Attorney
SUBJECT:	Compensation Plan and Personnel Policies Agreement with Sheriff

In July 2014, the Sheriff's Office of Williamsburg-James City County (the "Sheriff") and James City County (the "County") agreed to include the Sheriff's employees in the County's compensation plan and personnel policies, provided the Sheriff's employees are exempted from the County's grievance procedure. This agreement will terminate when the Sheriff-elect, David Hardin, takes the oath of office in January 2020.

The Sheriff-elect wishes to enter into a similar agreement with the County including his employees and deputies in the County's compensation plan and personnel policies, provided his employees and deputies are exempted from the County's standards of conduct and grievance procedures and provided the Sheriff-elect's spouse is able to continue her employment in the Sheriff's Office for a period of 10 months.

Attached is a resolution authorizing the County Administrator to approve an agreement between the Sheriffelect and the County to continue to include the employees and deputies of the Sheriff on the County's compensation plan and personnel policies with the above named exceptions.

Staff recommends adoption of the attached resolution authorizing and directing the County Administrator to execute any and all documents necessary to enter into this agreement with Sheriff-elect David Hardin.

EP/md CompPlan20-Sheriff-mem

Attachment

# <u>RESOLUTION</u>

#### COMPENSATION PLAN AND PERSONNEL POLICIES AGREEMENT WITH SHERIFF

- WHEREAS, the Williamsburg-James City County Sheriff's Office has an agreement (the "Agreement") with James City County (the "County") including its employees on the County's compensation plan and personnel policies with certain exceptions; and
- WHEREAS, the Agreement will terminate when the newly elected Williamsburg-James City County Sheriff (the "Sheriff-elect") takes the oath of office; and
- WHEREAS, the Sheriff-elect desires to enter into a similar agreement with the County; and
- WHEREAS, the County wishes to enter into an agreement with the Sheriff-elect to include Sheriff's employees and deputies on the County's compensation plan and personnel policies with certain exceptions; and
- WHEREAS, the Board of Supervisors is of the opinion that it is in the public interest to execute the agreement.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes and directs the County Administrator to execute any and all documents necessary to enter into the agreement with the Sheriff-elect David Hardin.

	James O. Icenhour, Jr. Chairman, Board of Supervisors						
ATTEST:		VOTE AYE	ABSTAIN				
	HIPPLE LARSON						
	SADLER						
Teresa J. Fellows Deputy Clerk to the Board	MCGLENNON ICENHOUR						

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CompPlan20-Sheriff-res

# COMPENSATION PLAN AND PERSONNEL POLICIES AGREEMENT WITH SHERIFF

THE AGREEMENT (the "Agreement"), made and entered into this \_\_\_\_\_\_ of \_\_\_\_\_\_, 2020, by and between the County of James City, hereinafter referred to as "County," and the Williamsburg-James City Sheriff, hereinafter referred to as "Sheriff."

WHEREAS the County and Sheriff are desirous of entering into an agreement setting forth their understanding as it pertains to compensation plans, personnel policies, and exclusion from the County's grievance procedure as set forth in Section 15.2-1507 of the Code of Virginia, 1950, as amended ("Virginia Code").

# WITNESSETH

That for and in consideration of the mutual covenants set forth herein the parties agree as follows:

- 1. The County agrees to include the employees and deputies in full- or part-time regular, temporary, and on-call positions, of the Office of the Sheriff on the County's compensation plan and personnel policies (Personnel Policies and Procedures Manual). Unless specifically stated, this Agreement shall not apply to the Sheriff himself.
- 2. The County and the Sheriff agree that by virtue of the execution of this Agreement, all employees and deputies named in Paragraph 1 above shall be included under the County's compensation plan and personnel policies, except as qualified in Paragraphs 3, 4, and 5. The compensation plan shall include salary and all considerations relevant thereto and any and all benefits set forth thereunder.
- 3. The inclusion of such employees and deputies in the County's compensation plan and personnel policies shall not constitute inclusion in the County's standards of conduct and grievance procedures.
- 4. The inclusion of such employees in the County's compensation plan and personnel policies shall not change the status of such employees as employees of a constitutional officer and shall not abrogate the Sheriff's authority to remove his deputies from office with or without cause as provided for in Virginia Code § 15.2-1603.
- 5. Section 2.8(H) of the Personnel Policies and Procedures Manual, Hiring of and Supervision of Family Members, shall not apply to the Sheriff or his spouse ("Spouse") as it relates to Spouse's current position in the Sheriff's office as Administrative Staff Specialist until such time as Spouse secures other employment or until November 1, 2020, whichever is sooner.
- 6. The County and Sheriff agree that all paychecks and all payroll deduction checks shall be issued through the County Financial and Management Services Department with reimbursement by the Commonwealth or the Sheriff, when appropriate, made to the credit of the County General Fund.

7. The term of this Agreement shall commence on the date the Sheriff takes the oath of office and shall terminate when the undersigned is no longer Sheriff for Williamsburg and James City County.

County of James City, Virginia

Williamsburg-James City County Sheriff

By: \_\_\_\_\_\_ Scott Stevens County Administrator

David Hardin

Approved as to Form:

County Attorney

Hardin-Sheriff-agr (Dec. 10, 2019)

### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services
SUBJECT:	Appropriation - City of Williamsburg Child Health Initiative - \$10,006

# **ATTACHMENTS:**

	Description	Туре
٥	Appropriation - City of Williamsburg Child Health Initiative - \$10,006	Cover Memo
٥	Appropriation - City of Williamsburg Child Health Initiative - \$10,006	Resolution

# **REVIEWERS:**

Department	Reviewer	Action	Date
Social Services	Vinroot, Rebecca	Approved	11/22/2019 - 8:42 AM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 9:21 AM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 9:23 AM
Board Secretary	Day, Sharon	Approved	11/25/2019 - 3:50 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:51 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:06 PM

# M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services
SUBJECT:	Appropriation - City of Williamsburg Child Health Initiative - \$10,006

On November 12, 2019, the Board of Supervisors approved the contract award to Athena Software for the purchase of a Child Health Initiative Management System that would provide a child and family support software solution to facilitate a streamlined and cohesive process for services administration and tracking across the respective organizations and local government departments.

The funding for the software will be provided by remaining funds from the first year of the grant (per approval by the Williamsburg Health Foundation). These funds must be expended by December 31, 2019. Additional funds in the amount of \$10,006 will be provided by the Williamsburg Child Health Initiative. The software will be used by both the James City County Care Team and the Williamsburg Care Team, which have entered into a Memorandum of Understanding in order to facilitate joint use of the software.

Staff respectfully requests that the Board approve the appropriation of \$10,006 from the City of Williamsburg to the Special Projects/Grants Fund for the purposes of finalizing the contract with Athena Software.

RV/md AppropWburgCHI-mem

<u>Attachment</u>: 1. Resolution

# <u>RESOLUTION</u>

### APPROPRIATION - CITY OF WILLIAMSBURG CHILD HEALTH INITIATIVE - \$10,006

- WHEREAS, the Board of Supervisors approved the contract award to Athena Software for the purchase of a Child Health Initiative Management System that would provide a child and family support software solution to facilitate a streamlined and cohesive process for services administration and tracking across the respective organizations and local government departments; and
- WHEREAS, the software will be used by both the James City County Care Team and the Williamsburg Care Team, which have entered into a Memorandum of Understanding in order to facilitate joint use of the software; and
- WHEREAS, additional funds in the amount of \$10,006 will be provided by the City of Williamsburg Child Health Initiative.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby accepts an allocation from the City of Williamsburg and the following appropriation amendment to the Special Projects/Grants Fund:

Revenue:

City of Williamsburg - Child Health Initiative <u>\$10,006</u>

Expenditure:

City of Williamsburg - Child Health Initiative <u>\$10,006</u>

	pervisors			
ATTEST:		VOTE <u>AYE</u>		ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	- SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

AppropWburgCHI-res

#### AGENDA ITEM NO. G.5.

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Bradley J. Rinehimer, Chief of Police
SUBJECT:	Contract Award - 14 In-Car Camera Systems - \$125,532

James City County Police Department requested and was authorized funds in the County's Fiscal Year 2020 Budget to commence the purchase 14 in-car camera systems. The department is prepared to implement the purchase at this time. The purchase requires the implementation of a contract for a term of five years. The first-year cost to be paid this fiscal year is \$40,625 with the five-year contract amount totaling \$126,865.

The lowest procurement method found by Police and Purchasing staff for this purchase is to use a cooperative purchasing contract issued by the Texas Department of Information Resources (DIR), #DIR-TSP-3561. The Texas DIR contract contains wording allowing other localities to purchase from the Contract.

Cooperative procurement action is authorized by Chapter 1, Section 5 of the James City County Purchasing Policy and the Virginia Public Procurement Act. By participating in the cooperative procurement action, staff believes the County will increase efficiency, reduce administrative expenses and benefit from an accelerated delivery process.

Adoption of the attached resolution will allow County Administration, in collaboration with the Purchasing Division, to enter into a five-year contract with Axon Enterprises, Inc. for the purchase of 14 Axon Fleet in-car camera systems. The first-year expenditure of \$40,625 will provide for one-time purchases of routers and antennas, one year of unlimited cellular data coverage, unlimited data storage, full warranty coverage, and one-fifth the cost of the camera system. The remaining four years paid at \$21,560 each year will pay for each year of unlimited cellular data coverage, unlimited data storage, full warranty coverage, and the remaining prorated cost of the camera systems. First year funds are available within the Police Department's current budget.

Staff recommends adoption of the attached resolution authorizing contract award to Axon Enterprises, Inc. in the amount of \$126,865 for the procurement of 14 Axon Fleet in-car camera systems for the Police Department.

BJR/jh 14ICCameras-mem

Attachment

# **ATTACHMENTS:**

Description		Туре
Memo		Cover Memo
Res		Resolution
Reviewer	Action	Date
Rinehimer, Bradley	Approved	11/22/2019 - 5:57 H
Rinehimer, Bradley	Approved	11/22/2019 - 5:57 H
Burcham, Nan	Approved	11/25/2019 - 8:48 A
Kinsman, Adam	Approved	11/25/2019 - 8:55 A
	Res Reviewer Rinehimer, Bradley Rinehimer, Bradley Burcham, Nan	Memo Res Res Reviewer Action Rinehimer, Bradley Approved Rinehimer, Bradley Approved Burcham, Nan Approved

Approved

Approved

Approved

Board Secretary Board Secretary

Board Secretary

Ada Day, Sharon Purse, Jason

Fellows, Teresa

PM PM AM 8:55 AM 11/25/2019 11/25/2019 - 3:52 PM 12/3/2019 - 9:51 AM 12/3/2019 - 1:06 PM

### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Bradley J. Rinehimer, Chief of Police
SUBJECT:	Contract Award - 14 In-Car Camera Systems - \$125,532

James City County Police Department requested and was authorized funds in the County's Fiscal Year 2020 Budget to commence the purchase of 14 in-car camera systems. The department is prepared to implement the purchase at this time. The purchase requires the implementation of a contract for a term of five years. The first of year cost to be paid this fiscal year is \$40,358 with the five-year contract amount totaling \$125,532.

The lowest procurement method found by Police and Purchasing staff for this purchase is to use a cooperative purchasing contract issued by the Texas Department of Information Resources (DIR), #DIR-TSP-3561. The Texas DIR contract contains wording allowing other localities to purchase from the Contract.

Cooperative procurement action is authorized by Chapter 1, Section 5, of the James City County Purchasing Policy and the Virginia Public Procurement Act. By participating in the cooperative procurement action, staff believes the County will increase efficiency, reduce administrative expenses, and benefit from an accelerated delivery process.

Adoption of the attached resolution will allow County Administration, in collaboration with the Purchasing Division, to enter into a five-year contract with Axon Enterprises, Inc. for the purchase of 14 Axon Fleet in-car camera systems. The first year expenditure of \$40,358 will provide for one-time purchases of routers and antennas, one year of user licensing, unlimited data storage, full warranty coverage, and one-fifth the cost of the camera system. The remaining four years paid at \$21,294 each year will pay for each year of user licensing, unlimited data storage, and the remaining prorated cost of the camera systems. First year funds are available within the Police Department's current budget.

Staff recommends adoption of the attached resolution authorizing contract award to Axon Enterprises, Inc. in the amount of \$125,532 for the procurement of 14 Axon Fleet in-car camera systems for the Police Department.

BJR/md CA-14CarCamras-mem

Attachment

# <u>RESOLUTION</u>

### CONTRACT AWARD - 14 IN-CAR CAMERA SYSTEMS - \$125,532

- WHEREAS, funds are available through the Police Department's Fiscal Year 2020 Adopted Budget to commence the purchase of 14 in-car camera systems for police vehicles; and
- WHEREAS, cooperative procurement action is authorized by Chapter 1, Section 5, of the James City County Purchasing Policy and the Virginia Public Procurement Act, and the Texas Department of Information Resources (DIR) issued cooperative purchasing contract #DIR-TSO-3561 to Axon Enterprises, Inc. as a result of a competitive sealed Invitation for Bid; and
- WHEREAS, Police Department and Purchasing staff determined the contract specifications meet the County's performance requirements for 14 in-car camera systems at a price of \$125,532 through Axon Enterprises, Inc.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the County Administrator to execute a Contract with Axon Enterprises, Inc. for 14 in-car camera systems for police vehicles in the amount of \$125,532.

	James O. Icen	James O. Icenhour, Jr.			
	Chairman, Board of Supervisors VOTES				
ATTEST:		AYE	NAY	ABSTAIN	
	HIPPLE				
	LARSON				
Teresa J. Fellows	- SADLER				
Deputy Clerk to the Board	MCGLENNON				
Deputy Clerk to the Board	ICENHOUR				

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CA-14CarCamras-res

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services
SUBJECT:	Grant Award - Integrated Care Training - \$10,000

# ATTACHMENTS:

	Description	Туре
۵	Grant Award - Integrated Care Training - \$10,000	Cover Memo
٥	Grant Award - Integrated Care Training - \$10,000	Resolution

# **REVIEWERS:**

Department	Reviewer	Action	Date
Social Services	Vinroot, Rebecca	Approved	11/26/2019 - 11:20 AM
Publication Management	Daniel, Martha	Approved	11/26/2019 - 11:38 AM
Legal Review	Kinsman, Adam	Approved	11/26/2019 - 11:39 AM
Board Secretary	Day, Sharon	Approved	12/3/2019 - 3:10 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 3:17 PM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 3:36 PM

# **MEMORANDUM**

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services
SUBJECT:	Grant Award - Integrated Care Training - \$10,000

The Williamsburg Health Foundation has granted James City County \$10,000 to pay for an Integrated Care Training in Knoxville, TN, from January 30-31, 2020 through Cherokee Health Systems.

As both a Federally Qualified Health Center and a Community Mental Health Center, Cherokee Health Systems offers a wide array of comprehensive health services, including primary care, behavioral health, dental, and pharmacy to individuals across the lifespan who are insured (both privately or through the state plan) and uninsured.

The Integrated Training Academy provides a detailed explanation of an integrated care model. This will serve as a foundational knowledge base for participants to gain ideas on options for organizational structures and service delivery for potential integrated care in the James City County area.

Staff respectfully requests that the Board accept the funding in the amount of \$10,000. There is no local match required. The funding will pay for six individuals from James City County, the City of Williamsburg, and York County to attend the training.

Staff recommends adoption of the attached resolution.

RV/md GA-IntgCareTrng-mem

Attachment:

1. Resolution

# <u>**RESOLUTION**</u>

#### **GRANT AWARD - INTEGRATED CARE TRAINING - \$10,000**

- WHEREAS, the Williamsburg Health Foundation (WHF) has granted James City County \$10,000 to pay for an Integrated Care Training in Knoxville, TN, from January 30-31, 2020; and
- WHEREAS, the training will provide participants with ideas on options for organizational structures and service delivery for potential integrated care in the James City County area.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the appropriation of the \$10,000 to the Special Projects/Grant Fund.

Revenues:

WHF

\$10,000

Expenditures:

WHF - Integrated Care Training

<u>\$10,000</u>

	James O. Icenhour, Jr. Chairman, Board of Supervisors				
ATTEST:	VOTES				
ATTEST.		AYE	<u>NAY</u>	<u>ABSTAIN</u>	
	HIPPLE				
	LARSON				
Teresa J. Fellows	SADLER MCGLENNON				
Deputy Clerk to the Board	ICENHOUR				

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

GA-IntgCareTrng-res

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Dawn Oleksy, Sustainability Coordinator
SUBJECT:	Grant Award - Virginia DEQ FY20 Litter Grant - \$10,998

# ATTACHMENTS:

	Description		Туре
D	Memorandum		Cover Memo
٥	Resolution		Resolution
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
General Services	Boone, Grace	Approved	11/6/2019 - 1:57 PM
Publication Management	Daniel, Martha	Approved	11/6/2019 - 2:08 PM
Legal Review	Kinsman, Adam	Approved	11/6/2019 - 2:37 PM
Board Secretary	Day, Sharon	Approved	11/25/2019 - 4:22 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:51 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:08 PM

# **MEMORANDUM**

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Dawn Oleksy, Environmental Sustainability Coordinator
SUBJECT:	Grant Award – Litter Control Grant - \$10,998

The Fiscal Year 2020 Virginia Department of Environmental Quality Litter Prevention and Recycling Grant was awarded to James City County in the amount of \$10,998.

The attached resolution appropriates the grant amount of \$10,998 to the Special Projects/Grants Fund in support of the litter prevention, beautification, and recycling programs.

The Litter Grant Fund is appropriated by the James City Clean County Commission to educate and encourage residents, local businesses, and industry to enhance both the physical and visual environment. Examples of annual programs and activities supported by the Litter Grant include the Annual Spring Cleanup, Community Outreach and Environmental Education, Household and Hazardous Chemical Collections, and Computer Recycling.

Staff recommends adoption of the attached resolution.

DO/nb GA-VaDEQ-mem

Attachment

# **RESOLUTION**

#### GRANT AWARD - LITTER CONTROL GRANT - \$10,998

- WHEREAS, the Virginia Department of Environmental Quality has awarded James City County Solid Waste division a Litter Prevention and Recycling Grant in the amount of \$10,998.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the following appropriation to the Special Projects/Grants Fund.

Revenue:

State – FY20 Litter Control Grant <u>\$10,998</u>

Expenditure:

FY20 Litter Control Grant \$10,998

James O. Icenhour, Jr. Chairman, Board of Supervisor				
ATTEST:		VOTE <u>AYE</u>		ABSTAIN
	HIPPLE LARSON - SADLER			
Teresa J. Fellows Deputy Clerk to the Board	– SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

GA-VaDEQ-res

#### AGENDA ITEM NO. G.8.

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Bradley J. Rinehimer, Chief of Police
SUBJECT:	Grant Award - Naloxone for Law Enforcement - \$2,025

The James City County Police Department has been awarded a continuation grant for Naloxone for Law Enforcement from the Virginia Department of Criminal Justice Services for \$2,025 for the purchase of Naloxone. This continuation grant allows the Department to purchase additional devices to replace used or outdated devices.

Naloxone is an FDA approved nasal spray intended for immediate administration during a heroin/opioid overdose. The grant funds are to be used to purchase approximately 54 Naloxone devices to be distributed to patrol officers to use should they encounter potential victims of heroin/opioid overdoses. Law enforcement officers are often first on the scene of an emergency and having the ability to administer Naloxone in a timely manner can improve a patient's chance of survival.

Staff recommends adoption of the attached resolution to appropriate funds to the Special Projects/Grants Fund.

#### **ATTACHMENTS:**

	Description		Туре
D	Memo		Cover Memo
D	Resolution		Resolution
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
Police	Rinehimer, Bradley	Approved	11/20/2019 - 1:32 PM
Police	Rinehimer, Bradley	Approved	11/20/2019 - 1:33 PM
Publication Management	Burcham, Nan	Approved	11/20/2019 - 1:43 PM
Legal Review	Kinsman, Adam	Approved	11/20/2019 - 3:43 PM
Board Secretary	Day, Sharon	Approved	11/25/2019 - 3:51 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:51 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:07 PM

# M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Bradley J. Rinehimer, Chief of Police
SUBJECT:	Grant Award - Naloxone for Law Enforcement - \$2,025

The James City County Police Department has been awarded a continuation grant for Naloxone for Law Enforcement from the Virginia Department of Criminal Justice Services for \$2,025 for the purchase of Naloxone. This continuation grant allows the Department to purchase additional devices to replace used or outdated devices.

Naloxone is an FDA approved nasal spray intended for immediate administration during a heroin/opioid overdose. The grant funds are to be used to purchase approximately 54 Naloxone devices to be distributed to patrol officers to use should they encounter potential victims of heroin/opioid overdoses. Law enforcement officers are often first on the scene of an emergency and having the ability to administer Naloxone in a timely manner can improve a patient's chance of survival.

Staff recommends adoption of the attached resolution to appropriate funds to the Special Projects/Grants Fund.

BJR/md GA-NaloxSpray20-mem

Attachment

#### <u>RESOLUTION</u>

#### GRANT AWARD - NALOXONE FOR LAW ENFORCEMENT - \$2,025

- WHEREAS, the James City County Police Department has been awarded a continuation grant for Naloxone for Law Enforcement from the Virginia Department of Criminal Justice Services for \$2,025 for the purchase of Naloxone; and
- WHEREAS, the grant requires no match; and
- WHEREAS, the funds are to be used to purchase approximately 54 Naloxone devices to be distributed to patrol officers to use should they encounter potential victims of heroin/opioid overdoses.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the acceptance of this grant and the following appropriation amendment to the Special Projects/Grants Fund.

Revenue:

Federal - Fiscal Year 2020 Naloxone	<u>\$2,025</u>
-------------------------------------	----------------

Expenditure:

Fiscal Year 2020 Naloxone

<u>\$2,025</u>

	James O. Icer Chairman, Bo	· ·	pervisors	
ATTEST:		VOTE AYE		ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

GA-NaloxSpray20-res

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services and Paul Holt, Director of Community Development
SUBJECT:	Grant Award - Scattered Site Housing Rehabilitation - Community Development Block Grant - \$1,208,771

#### ATTACHMENTS:

۵	Description Memorandum		Type Cover Memo
۵	Resolution		Resolution
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
Development Management	Holt, Paul	Approved	11/22/2019 - 1:21 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 1:55 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 1:56 PM
Board Secretary	Day, Sharon	Approved	11/25/2019 - 3:44 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:51 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:08 PM

#### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services Paul D. Holt, III, Director of Community Development and Planning
SUBJECT:	Grant Award - Scattered Site Housing Rehabilitation Community Development Block Grant - \$1,208,771

On March 12, 2019, the Board of Supervisors authorized an application for Community Development Block (CDBG) funding.

On August 23, Governor Northam announced that James City County had been awarded a \$1.0 million Community Development Block Grant. Along with a local contribution of \$208,771, this funding will allow the County to undertake a two-year, Scattered Site Housing Rehabilitation project throughout the County that is expected to benefit 29 persons in 16 households, all of whom are low- and moderate-income.

As the name suggests, the project area for this funding is the entire County and it is not limited to any specific area or neighborhood.

More specifically, the grant will be expended to undertake the following activities specified in the CDBG Agreement:

- 1. Rehabilitation of 12 substandard homes for low- and moderate-income owner-occupants.
- 2. Replacement of four substandard homes in condition beyond repair for low- and moderate-income owner-occupants.
- 3. Interim assistance for three low- and moderate-income owner-occupied properties for cleanup and disposal of debris, sheds, and garages.

In addition, there is administrative funding as part of the grant award. Staff requests approval of a reclassification of the part-time Administrative Assistant position in the Housing Unit to a limited-term, full-time Administrative Assistant for the duration of the grant. This position will be instrumental in qualifying participants for the grant, as well as assisting in critical program activities. The position will be partially funded with the administrative funds included in the grant award.

Staff recommends approval of the attached resolution authorizing the County Administrator to sign the CDBG agreement and other documents necessary to participate in the Program, to appropriate the CDBG funds, and the additional leverage funds in the Housing and Neighborhood Development Fund to support the program.

RV/PDH/md GA-CDBGSSHRehab-mem

Attachment: 1. Resolution

## <u>RESOLUTION</u>

#### **GRANT AWARD - SCATTERED SITE HOUSING REHABILITATION**

#### COMMUNITY DEVELOPMENT BLOCK GRANT - \$1,208,771

- WHEREAS, on March 12, 2019, the Board of Supervisors of James City County, Virginia, authorized the County Administrator to submit an application to the Virginia Department of Housing and Community Development (DHCD) for a Community Development Block Grant (CDBG) for the Scattered Site Housing Rehabilitation Program (Program); and
- WHEREAS, DHCD notified James City County of the award of \$1,000,000 of CDBG funds; and
- WHEREAS, sufficient funds are available in the Housing and Neighborhood Development Fund to provide the local leverage funds, which are required to complete the activities under the Scattered Site Housing Rehabilitation project; and
- WHEREAS, there is administrative funding as part of the grant award, which will be used to partially fund an Administrative Assistance position.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the County Administrator to sign the Scattered Site Housing Rehabilitation Program Community Development Block Grant Agreement to contract with the Virginia Department of Housing and Community Development, and to sign other agreements and documents necessary to participate in and implement the Program. In addition, staff requests approval of a reclassification of the part-time Administrative Assistant position in the Housing Unit to a limited-term, full-time Administrative Assistant for the duration of the grant.
- BE IT FURTHER RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the acceptance and appropriation of funds to the Housing and Neighborhood Development Fund, as follows:

<u>Revenues</u> :	
Federal - Scattered Site Housing Rehabilitation CDBG	\$1,000,000
Local Contribution - Housing Development	31,953
Fund Balance:	
Housing Development	62,249
Neighbors Drive CDBG Leverage	40,000
Forest Heights CDBG Program Income	74,569
Total	<u>\$1,208,771</u>
Expenditures:	
Scattered Site Housing Rehabilitation CDBG	\$1,000,000
Scattered Site Project Leverage	208,771
Total	<u>\$1,208,771</u>

	James O. Icen Chairman, Bo	,	pervisors	
ATTEST:		VOTE AYE		ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

GA-CDBGSSHRehab-res

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services and Paul Holt, Director of Community Development
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Housing Rehabilitation Program Design and Residential Anti-Displacement and Relocation Plan

#### ATTACHMENTS:

	Description	Туре
D	Memorandum	Cover Memo
D	Resolution	Resolution
۵	Housing Rehabilitation Program Design	Exhibit
٥	Anti-Displacement and Relocation Plan	Exhibit

## **REVIEWERS:**

Department	Reviewer	Action	Date
Development Management	Holt, Paul	Approved	11/22/2019 - 1:21 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 1:58 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 2:04 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:06 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:09 PM

#### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services Paul D. Holt, III, Director of Community Development and Planning
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Housing Rehabilitation Program Design and Residential Anti- Displacement and Relocation Plan

The Scattered Site Housing Rehabilitation Program Design and the Residential Anti-Displacement and Relocation Plan govern housing rehabilitation and replacement, and relocation assistance for the Scattered Site Housing Rehabilitation Program Community Development Block Grant (CDBG).

The Housing Rehabilitation Program Design describes housing rehabilitation program oversight and staffing, applicant and property eligibility requirements, housing rehabilitation standards, temporary relocation assistance, terms of financial assistance, contracting procedures, and dispute resolution procedures.

The Housing and Community Development Act of 1974 requires the County to adopt a Residential Anti-Displacement and Relocation Plan (the "Anti-displacement Plan") and to commit to minimize projectrelated displacement for projects utilizing Community Development Block Grant funds. The Antidisplacement Plan must specify actions the County will take to avoid displacement of households and to assure one-for-one replacement of dwellings occupied by low- and moderate-income households when demolition of an occupied home is unavoidable.

No displacement is anticipated for the James City County Scattered Site Housing Rehabilitation Program.

However, the Plan enumerates the assistance that will be available, if displacement occurs. The Plan also enumerates, in accordance with the state and federal relocation assistance requirements, the assistance that will be available to the four owner-occupied households temporarily relocated while replacement homes are built.

Staff recommends approval of the attached resolution to adopt the Scattered Site Housing Rehabilitation Program Design and the Residential Anti-Displacement and Relocation Plan.

RV/PDH/nb CDBGRelocPln-mem

Attachments:

- 1. Resolution
- 2. Housing Rehabilitation Program Design
- 3. Anti-Displacement and Relocation Plan

#### <u>RESOLUTION</u>

#### SCATTERED SITE HOUSING REHABILITATION - COMMUNITY DEVELOPMENT BLOCK

#### **GRANT APPLICATION - ADOPTION OF REQUIRED HOUSING REHABILITATION**

#### PROGRAM DESIGN AND RESIDENTIAL ANTI-DISPLACEMENT AND RELOCATION PLAN

- WHEREAS, James City County has been awarded a Community Development Block Grant of \$1,000,000 to rehabilitate and replace housing owned and occupied by low- and moderate-income households, with the James City County Scattered Site Housing Rehabilitation Program; and
- WHEREAS, the Virginia Department of Housing and Community Development requires that a locality receiving Community Development Block Grant Funds for housing rehabilitation, replacement housing, and relocation assistance have program policies and procedures adopted by its governing body.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts the attached James City County Scattered Site Housing Rehabilitation Program Design and the Residential Anti-Displacement and Relocation Plan as the policies that shall govern the provision of housing rehabilitation, replacement housing, and relocation assistance for the James City County Scattered Site Housing Rehabilitation Program.

	James O. Icenhour, Jr. Chairman, Board of Supervisors
ATTEST:	VOTES AYE NAY ABSTAI
	HIPPLE LARSON
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CDBGRelocPln-res

## HOUSING REHABILITATION PROGRAM DESIGN

James City County Scattered Site Housing Rehabilitation Program 2019 Community Development Block Grant #19-14-33

## PROGRAM PURPOSE AND OBJECTIVES

James City County (the "County") will improve housing conditions at various locations in the County. The Scattered Site Housing Rehabilitation Program (the "Program") will include rehabilitation of twelve (12) homes owned and occupied by low- to moderate-income ("LMI") households; substantial reconstruction of four (4) homes that are unsuitable for rehabilitation, which are owned and occupied by LMI households; and interim assistance to cleanup and dispose of debris, sheds and garages for three (3) of the homes being rehabilitated or replaced

This Housing Rehabilitation Program Design shall also apply to rehabilitation assistance provided from program income derived from this Program.

#### PROGRAM AREA BOUNDARIES

All projects will take place within the political boundaries of the County.

#### **BENEFIT REQUIREMENTS**

All of the homes rehabilitated with Community Development Block Grant funds will be occupied by LMI households verified to meet the US Department of Housing and Urban Development (HUD) income limits for the County.

## **OVERSIGHT AND STAFFING**

#### **Housing Rehabilitation Oversight Board**

Neighborhood Development and Housing will jointly manage the Program. The Community Development Block Grant Housing Rehabilitation Oversight Board (the "Rehab Board") will review homeowners' rehabilitation applications to confirm the applicants' qualification, preapprove qualified contractors, review and accept scopes of work, bid results, construction contracts and loan terms.

The Rehab Board shall include the Assistant County Administrator, the Director and Assistant Director of Social Services, the Housing Manager and the Neighborhood Development Administrator.

The Grant Manager will prepare a file for each action requiring Rehab Board confirmation. The file may contain a summary of the applicant's eligibility, work to be completed, bid and loan terms. At least three members of the Rehab Board must approve each action or project file. If approved, the County's accounting and legal departments will review to verify the availability of budgeted funds and adherence to legal requirements.

The Rehab Board Guidelines are attached as Exhibit A.

## Housing Rehabilitation Program Manager

The Housing Manager will serve as the Rehabilitation Program Manager (the "Rehab Manager") and shall supervise the Housing Rehabilitation Specialist. The Rehab Manager will:

- Conduct initial and final DHCD HQS inspections;
- Oversee the work of the Housing Rehabilitation Specialist;
- Review and approve all contractors' pay requests and change orders;
- Receive all complaints and investigate and make recommendations to resolve them; and
- Oversee the application process and the rehabilitation loan process.

## **Housing Rehabilitation Specialist**

The County Housing Rehabilitation Specialist will serve as the Housing Rehabilitation Specialist (the "Rehabilitation Specialist"). The Rehabilitation Specialist will:

- Schedule and conduct a thorough inspection of the property with the homeowner to determine the deficiencies of the property using the DHCD Housing Quality Standards checklist.
- Prepare a work write-up and itemized cost estimate.
  - The work write-up will specify equipment, materials, and installation procedures and reference the Manufacturer's Recommended Installation Standards.
  - The cost estimate will reflect cost calculations based on current local rates.
  - The work write-up will be reviewed and signed by the homeowner.
- Bid the rehabilitation/reconstruction project.
  - Invite three or more pre-qualified contractors, taken consecutively from the Rehab Board's pre-approved contractors list, to attend a pre-bid meeting.
  - Provide and review bid documents with contractors.
  - Conduct a pre-bid walk-through of the home for the contractors.
  - Review the bids and determine the lowest-responsive bidder. Acceptable bids normally will not exceed cost estimates by more than 10 percent.

- Control the construction project.
  - Conduct progress and quality assurance inspections during construction.
  - Conduct percentage of contract payment inspections, which will be reviewed and approved by the Rehab Manager.
  - Document problems with photographs and notes in an inspection log.
  - Conduct final inspections with the homeowner.

## Lead Based Paint Risk Assessor

The Rehabilitation Specialist will oversee the Lead Based Paint Assessment process, which shall be conducted as follows:

- The owners of homes built prior to 1978 shall be informed of the possible presence of Lead Based Paint (LBP) and provided with the pamphlet "Protect Your Family from Lead in Your Home."
- The Rehabilitation Specialist will conduct a preliminary visual inspection to determine painted surface condition, paint history, and whether an Inspection, Risk Assessment, or Lead Hazard Screen is necessary.
- If needed, a Lead Hazard Screen will be conducted by a certified Lead Paint Risk Assessor.
- When an Environmental Intervention Blood Lead Level (EIBLL) child is in the home, a lead inspection will be required to identify the presence of lead in the home. In homes with a child or children under age 6, X-Ray Fluorescence Analyzer (XRF) testing of all painted surfaces to be disturbed during paint stabilization will be conducted by a certified Lead Paint Risk Inspector. This prevents unnecessary use of materials and time if paint is identified as "not lead based paint" and ensures that areas are identified properly and proper precautions are used during repairs prior to cleaning and clearance.
- Renovation firms certified under EPA's Renovation, Repair and Painting Rule will be employed to complete the paint stabilization and cleaning after which a clearance test will be conducted by an approved lead paint inspection company.

## Intake Surveyor

The Housing Specialist will serve as the Intake Surveyor. The Intake Surveyor will:

- Receive preliminary applications, which may be taken over the phone, screen applicants, and inform them of the program requirements.
- Interview the applicants and obtain required financial and ownership documentation.

- Submit verification forms to employers, financial institutions, utilities, and social service agencies.
- Obtain credit reports on loan applicants.
- Complete the final application and obtain the applicants' signatures
- Review beneficiaries' ability-to-pay annually and obtain the Rehab Board's approval if adjustments to the required repayments are necessary.

## **Loan Servicer**

The Housing's Administrative Assistant will serve as the Loan Servicer. The Loan Servicer will:

- Obtain a payment coupon book and mail it to the borrower.
- Collect and record monthly payments and prepare periodic reports of loan payments and delinquencies.
- Maintain records of loan balances and final payment due dates.
- Mail annual loan balance statements to all borrowers by February 15 each year.
- Make a good faith effort to collect delinquent loans.
- Prepare Certificates of Satisfaction for signature by the County Attorney or other authorized County agent.

## Grant and Financial Manager

The Neighborhood Development Assistant Administrator will serve as the Grant and Financial Manager (the "Grant Manager"). The Grant Manager will ensure that all grant expenditures are adequately budgeted and tracked in accordance with DHCD Financial Management requirements as outlined in the Grant Management Manual. The County Accounting Supervisor shall assist the Financial Manager in reviewing all financial reports prior to submission to DHCD.

The Grant Manager will prepare the files for consideration of the Rehab Board.

The Grant Manger will prepare and file all reports required by DHCD.

## APPLICANT ELIGIBILITY

## Allowable Income and Asset Limits for the Applicant

CDBG housing rehabilitation funds may be used only to directly benefit LMI households. LMI households are defined as households whose income does not exceed 80 percent of the area median household income as determined by HUD. All household income and assets will be

counted and verified according to DHCD requirements in effect at the time the client completes their application for assistance.

## Fairness and Equitable Distribution of Benefits

- Moderate-income households will not benefit to the exclusion of low-income households. Low-income households are defined as those whose aggregate income by household size is below 50 percent of the area median household income.
- Minority, elderly, or female-headed households will not be denied reasonable benefits through the rehabilitation program guidelines or loan structuring.
- Funds shall not be set aside or goals specified that adversely affect the benefits to lowincome, minority, elderly, or female-headed households.
- For the purpose of this grant an elderly household is any household occupied by a person 62 years of age or older.

## **Prioritization of Applicants**

- All persons whose homes were inspected, and who provided personal and financial information in preparation for the 2019 CDBG application will be ranked based on need. A point will be awarded for each category when; a household member is disabled; elderly; under the age of 18; household income is below 50% AMI; there are major structural, plumbing or mechanical deficiencies. The applicants will be ranked based on the sum of these points from highest to lowest
- If it is determined that an applicant does not meet eligibility criteria, the applicant shall be informed in writing prior to suspending or terminating their application.
- New applicants will be considered, if necessary, from the current Rehab Waiting List, on a first-come, first-served basis.

## PROPERTY ELIGIBILITY

## Suitable for Rehabilitation

A unit is considered suitable for rehabilitation if it is occupied by an LMI owner, and can be rehabilitated to DHCD Housing Quality Standards (HQS) with a base CDBG investment of \$50,000 or less. Extra bedrooms, a bathroom, well, septic, or handicap accessible structures, if required, are considered "exceptions" to the base \$50,000 CDBG limit. These exceptions may allow up to an additional \$30,000 to the base construction cost.

## Unsuitable for Rehabilitation

An LMI occupied unit with major structural deficiencies that cause the estimated rehabilitation costs to exceed \$50,000, excluding the cost of "exceptions," is considered unsuitable for rehabilitation. Properties deemed unsuitable for rehabilitation may be addressed as Substantial

#### Reconstructions.

#### Loan-To-Value Limit

The projected cost of rehabilitation plus the current balance on existing liens on the property may not exceed the greater of the current real estate tax assessment or the projected value of the property after rehabilitation. The Rehab Board may elect to waive the loan-to-value limit if the applicant has been current with all loan payments on the secured debt for the preceding six months.

## **Real Estate Taxes**

Owners must be current in payment of the real estate taxes owed to the County or have a written payment plan signed by the County Treasurer.

## **Eligible Property Types**

Housing rehabilitation assistance funded through the CDBG will be available for properties owned and occupied by LMI households, as defined by HUD. Eligible properties include the following:

- Owner-Occupied Properties: All properties must be owner-occupied. Ownership shall be determined pursuant to "Property Ownership and Clear Title" section below. An "occupant" is one whose principal place of residence has been at the property for at least 180 days.
- Vacant Properties: Vacant properties are not eligible for rehabilitation unless the house,
  - was consistently occupied during the last five years and for at least six months of the preceding year, or
  - was purchased or inherited by an LMI household who intends to occupy the house when rehabilitation is completed, or
  - is owned by the County or nonprofit and will be sold to an LMI household.

# Prior written approval must be obtain from DHCD before a vacant property may be rehabilitated.

• Manufactured (Mobile) Homes: Mobile homes will be eligible for rehabilitation or replacement subject to the 2017 CDBG Grant Management Manual Mobile Home Cost Limits (the "Cost Limits") and policy requirements. If the cost of the rehabilitation will exceed the Cost Limits, the mobile home must be substantially replaced with a stick-built or modular unit or subject to DHCD approval, replaced with a new mobile home.

## **Property Ownership and Clear Title**

Property ownership and eligibility will be determined as follows:

- Owner-Occupied Properties are properties occupied by LMI owners with record title.
- Heir Properties. Heirs are eligible if the property is their primary residence at the time of application, they prove they are an heir, and they have control over the property. DHCD does not require that the occupant own the property in fee simple, but the County must verify ownership status and determine that the applicant is likely to continue to occupy the property. If the property is owned by more than one heir, the County must make reasonable attempts to ensure the lien of the Deed of Trust will be valid and enforceable by:
  - Making a reasonable effort to identify all heirs and document attempts to contact each heir in writing to request transfer of their interest to the applicant. Where coheirs agree to transfer title, appropriate deeds to the applicant must be recorded in the Clerk's Office of the Circuit Court for James City County.
  - If obtaining fee simple title for the applicant is impossible because the co-owners are unwilling or unable to convey the property to the applicant, a life estate for the applicant may be recorded. If a life estate is created the requirements in "Life-Estates" below must be met.
  - Where title to the property is not clear and marketable the County may assist applicants in attempting to obtain clear title. If the cloud on the title cannot be removed at an insignificant cost, or signatures cannot be obtained from all heirs to the property, then the County will not rehabilitate the property.
- Life Estates. Occupants with a life estate are eligible if the property is otherwise eligible for rehabilitation. All co-owners and remaindermen must sign the Note and Deed of Trust, and agree that the remaindermen will repay the loan balance when the life estate terminates, whether by the death or removal of the life tenant. However, when the life estate terminates, if one or more of the remaindermen meets the program qualifications, they may continue the obligations of the loan and Deed of Trust, provided they occupy the property, sign a note for the balance of the loan and the other owners agree in writing.

## **REHABILITATION STANDARDS**

## **Eligible Improvements**

All rehabilitation and reconstruction financed through the Program must meet DHCD Housing Quality Standards ("DHCD HQS") after rehabilitation is completed. Any improvements, which are necessary for a property to meet DHCD HQS, are eligible property improvements.

The following types of improvements and repairs will also be eligible:

- Improvements required to meet the Virginia Weatherization Assistance Program Installation Standards including insulation, window and door caulking and/or weather stripping, and storm windows or insulated replacement windows as needed.
- Window Screens.

- Repair, replacement, or provision of one storage shed not exceeding 64 square feet.
- Hall and bedroom closets where adequate space exists.
- Air conditioning.
- Acquisition of property for a replacement dwelling or to meet setback and minimum lot size requirements of the County's zoning ordinance for rehab beneficiaries.

## **Ineligible Improvements.**

Cosmetic repairs and improvements are ineligible rehabilitation expenses.

## PERMANENT RELOCATION

No permanent relocations are required by this project.

## **TEMPORARY RELOCATION**

Three households will be temporarily relocated while their homes are being reconstructed. These families will be provided with temporary relocation assistance, including moving costs, if necessary, to pay for rent in a temporary home while their home is being rebuilt. Temporary housing, is available within one to seven miles of the neighborhood in furnished apartments and extended stay hotels.

## FINANCIAL ASSISTANCE TERMS AND AVAILABILITY

## Ability-to-Pay Calculation

The Housing Specialist will calculate the ability-to-pay for all applicants in accordance with the guidance outlined in the 2017 CDBG Grant Management Manual. Every owner-occupied household with an ability to pay will pay the amount calculated as its ability-to-pay, or as approved by the Rehab Board and DHCD.

## **Financial Assistance**

All rehabilitations will be financed by a loan, secured by a note and a deed of trust recorded as a lien on the property. The loan will cover the cost of all improvements, including any exceptions and demolition. Home maintenance education program, temporary relocation, and administrative costs will not be included in the loan. All loans made to secure the expenditure of CDBG funds shall be an installment loan as follows:

- Total projected housing expenses, including the proposed rehab loan, shall not exceed 25 percent of the applicants' household income and total projected debt shall generally not exceed 40 percent of income.
- There will be no pre-payment penalty.

- The rate of interest shall be zero percent.
- The loan term shall be 15 years for substantially reconstructed homes and 10 years for rehabilitation projects.
- A late fee of 10 percent of the required payment, rounded to the nearest dollar, shall be assessed for any loan payment not made by the 15th of the month.
- Additional rehabilitation loans, secured by a Note and Deed of Trust lien recorded against the property may be created for funding provided by the County.

## Loan Closing and Servicing

The County Attorney, assisted by the Grant Manager, will prepare all loan documents, conduct closings and record the deeds of trust.

The County may deduct a maximum of \$5 per month from each loan payment as a servicing fee, to offset the cost of loan collection. The County may also be reimbursed 10 percent of annual inactive program income to pay for actual administrative costs, at the time the program income is expended.

The County shall issue an Annual Loan Statement to the primary borrower for each loan.

Collection of delinquent loans will be conducted in accordance with County 2019 Community Development Block Grant Loan Approval and Servicing Guidelines, , up to and including foreclosure, and will adhere to all applicable State and Federal laws.

Housing maintains a record of loan maturity dates. When a loan reaches maturity, Housing staff will verify that all loan conditions have been met, and prepare and record a Certificate of Satisfaction. The original note marked paid and a copy of the Certificate of Satisfaction will be mailed to the primary borrower.

## **CONTRACTING PROCEDURES**

James City County adopted and implemented a Local Business and Employment Plan after required advertisements and notice to listed contractors. Additional advertisements, listings, and referrals will be undertaken as required.

James City County will encourage contractors and sub-contractors to contact those appropriate project area minority- and female-owned firms on the Housing's solicitation list and provide such firms reasonable opportunities to compete for procurement contracts.

The following process will be used in selecting and qualifying contractors, and bidding, awarding, and managing projects:

## **Contractor Pre-Qualification**

Contractors will be pre-qualified as follows:

- The County Purchasing Office will advertise in Virginia Gazette, informing contractors of the opportunity to pre-qualify for participation in bid opportunities.
- Housing may obtain a list of local Class A and B contractors from the Department of Professional and Organizational Regulations or other sources and send correspondence to inform them of the opportunity to become a pre-qualified contractor.
- Contractors will complete and submit the pre-qualification form to the County Purchasing Office.
- Purchasing will call references and other sources (e.g. building inspectors) will be checked to verify contractor's previous performance.

## **Contractor Selection**

Contractors will be selected for each home as follows:

- At least three contractors, taken consecutively from the Rehab Board's approved list of pre-qualified contractors, will be invited bid and given the bid package with instructions
- No more than two contracts will be awarded to a contractor at any given time.

## **Contract Management**

Contracts will be managed by the Rehabilitation Specialist as follows:

- The contractor, County and homeowner will enter into a written agreement requiring the work to be completed within 60 days from the approved start date.
- The Rehabilitation Specialist will issue a Notice to Proceed to the contractor.
- The contractor may request an initial payment after at least 30 percent of the contracted work is complete. Only line items that are 100% complete may be included in an invoice.
- The contractor may submit additional invoices as work is completed (suggested intervals are 50, 95, and 100 percent complete).
- The Housing Rehabilitation Specialist will review all invoices, verify the amount with the original itemized bid, inspect the work and confirm the line items are 100% complete and obtain the homeowners' approval signature on the payment request. Payment requests and calculation worksheets will be reviewed and approved by the Homeowner, Contractor, and Rehab Specialist, Housing Manger and Program Administrator.
- Final payments are processed in the same manner, but must include Code Compliance inspection approval tickets, equipment documentation; register of contractors, sub-

contractors and suppliers, materialmens' affidavits, lien waivers, and certification by the homeowner that all work has been satisfactorily completed.

- All change orders will be prepared and submitted by the Rehabilitation Specialist and will contain a detailed description of the work to be completed along with an itemized cost list. The Homeowner, Contractor, Rehab Specialist, Housing Manger and Program Administrator will sign all change orders. The Grant Manger will submit to the assigned DHCD representative for final approval. Payment for completed change order items will be made during the next scheduled draw.
- Early completion is encouraged by requesting homeowner to remove furniture and personal belongings from the house or to rooms where work will not be done. Homeowner is also asked to ensure contractor has access to the property during approved work hours. The Rehabilitation Specialist works closely with the contractor and the homeowner during the project to ensure compliance with the agreement. Extensions are discouraged by requiring documentation for justified delays and monetary fines are charged for undocumented delays. All extensions must be approved by Homeowner, Contractor, and Rehab Specialist, Housing Manger and Program Administrator.
- During the initial HQS inspection, or the pre-bid walk-through, the Rehabilitation Specialist and the homeowner, identify and record on the HQS form, all items that must be removed. The homeowner will be responsible for disposing of these items according to their ability. Assistance to the homeowner will be provided as needed to ensure compliance with this requirement.
- All construction debris, waste, and excess material may be maintained in an approved area on site, but must be disposed of weekly unless a container (e.g., dumpster, trailer, truck) is provided by the contractor.
- No hazardous materials or materials that pose a threat to health or safety may be left on site..
- Upon completion of construction, the site must be clear of construction debris and left in broom-clean condition.
- Damage to the yard and property due to delivery or storage of material or construction debris will be corrected by the contractor at no additional charge.

## **HOME MAINTENANCE EDUCATION PROGRAM**

The Rehabilitation Construction Agreement, signed by the applicant, shall require homeowners to attend the Home Maintenance Education. The Home Maintenance Education will be conducted by the Rehabilitation and Housing Specialists

The Rehabilitation Specialist will explain the functions and proper use of the heating, plumbing, electrical systems, and the water heater, including a description of common problems and solutions. The Rehabilitation Specialist will also review proper routine, annual, and seasonal

cleaning and maintenance of these systems, and energy conservation measures.

The Housing Specialist will teach household budgeting and personal financial management, including, establishing and using checking and savings accounts, selecting and purchasing insurance coverage, creating and following a household budget, and recognizing and avoiding predatory lenders.

Each training session shall be "hands-on" and take at least four hours and will include one hour on budgeting

## **CONFLICT OF INTEREST**

The property of any person, or their immediate family, who had decision-making influence in the Program, from the time the application was planned, developed, and submitted to DHCD to the grant's completion shall be ineligible for assistance of any kind, without DHCD's prior written approval, regardless of any prior approval of a Program Design. This includes any elected and appointed officials, employees of James City County, or Rehabilitation Board members, in accordance with Virginia and Federal conflict of interest requirements.

## **COMPLAINT AND APPEALS PROCEDURES**

Complaints and appeals regarding this program or the contractor should follow the procedures stated in the Scattered Site Housing Rehabilitation Community Development Block Grant Program Complaint and Appeals Procedures.

## **REVISING THE PROGRAM DESIGN**

Notwithstanding the provisions of the Program Design, all Federal, State, and Local laws, ordinances, and regulations shall strictly apply to this project. Any portion of this Program Design found to be inconsistent or incompatible with applicable laws, ordinances, or regulations shall be deemed to be severed from the Program Design without effect to the remaining provisions.

Because the Program Design is an official contract document, all revisions must be reviewed and approved by DHCD and amended by formal action by the local governing body.

Date adopted by the Board of Supervisors: December 10, 2019

## 2019 COMMUNITY DEVELOPMENT BLOCK GRANT #19-14-33

## JAMES CITY COUNTY SCATTERED SITE HOUSING REHABILITATION PROGRAM

## RESIDENTIAL ANTI-DISPLACEMENT AND RELOCATION ASSISTANCE PLAN

The County of James City, Virginia (the "County") will replace all occupied and vacant occupiable low/moderate-income dwelling units demolished or converted to a use other than a low/moderate-income dwelling unit as a direct result of activities assisted with funds provided under the Housing and Community Development Act of 1974, as amended. All replacement housing will be provided within three (3) years of the commencement of the demolition or rehabilitation relating to conversion.

Before obligating or expending funds that will directly result in such demolition or conversion, the County will make public and advise the state that it is undertaking such an activity and will submit to the state, in writing, information that identifies:

- 1. A description of the proposed assisted activity;
- 2. The general location on a map and approximate number of dwelling units by size (number of bedrooms) that will be demolished or converted to a use other than as low/moderate income dwelling units as a direct result of the assisted activity;
- 3. A time schedule for the commencement and completion of the demolition or conversion;
- 4. The general location on a map and approximate number of dwelling units by size (number of bedrooms) that will be provided as replacement dwelling units;
- 5. The source of funding and a time schedule for the provision of replacement dwelling units;
- 6. The basis for concluding that each replacement dwelling unit will remain a low/moderate-income dwelling unit for at least 10 years from the date of initial occupancy; and
- 7. Information demonstrating that any proposed replacement of dwelling units with smaller dwelling units is consistent with the housing needs of low- and moderate-income households in the jurisdiction.

The County of James City, Virginia will provide relocation assistance to each low/moderateincome household displaced by the demolition of housing or by the direct result of assisted activities. Such assistance shall be that provided under Section 104 (d) of the Housing and Community Development Act of 1974, as amended, or the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended. The James City County Scattered Site Housing Rehabilitation program includes the following activities:

- Interim assistance for three (3) properties
- Rehabilitation of twelve (12) owner-occupied units to DHCD Housing Quality Standards
- Substantial reconstruction of four (4) owner-occupied units.

The planned activities will not cause any permanent displacement from or conversion of occupiable structures.

The program does not call for acquisition of any tracts of land.

James City County will work with the grant management staff, engineers, program area residents, and the Department of Housing and Community Development to ensure that any changes in program activities do not cause any displacement from or conversion of occupiable structures.

In all cases, an occupiable structure will be defined as a dwelling that meets local building codes or a dwelling that can be rehabilitated to meet code for \$25,000 or less.

Date adopted by the Board of Supervisors: December 10, 2019

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services and Paul Holt, Director of Community Development
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Section 504 Grievance Procedure for Disability Nondiscrimination

#### **ATTACHMENTS:**

	Description	Туре
D	Memorandum	Cover Memo
D		Resolution
۵	Section 504 Grievance Procedure for Disability Nondiscrimination	Exhibit

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Development Management	Holt, Paul	Approved	11/22/2019 - 1:21 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 2:01 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 2:04 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:06 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:09 PM

#### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services Paul D. Holt, III, Director of Community Development and Planning
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Section 504 Grievance Procedure for Disability Nondiscrimination

As a recipient of a Community Development Block Grant, James City County must to adhere to requirements of a variety of Federal and state laws and regulations including equal opportunity and labor standards.

The attached Section 504 Grievance Procedure for Disability Nondiscrimination has been adapted from a sample grievance procedure developed by the U.S. Treasury, Office of Revenue Sharing based on material prepared by the U.S. Department of Health and Human Services, Office of Civil Rights Regional Technical Assistance Staff. This internal grievance procedure provides for the prompt and equitable resolution of complaints alleging any action prohibited by the Department of Housing and Urban Development's (HUD) (24 CFR 8.53(b) implementing Section 504 of the Rehabilitation Act of 1973, as amended (29 USC 794).

Section 504 states, in part, that "no otherwise qualified handicapped individual ... shall solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance..."

Staff recommends approval of the attached resolution to adopt the Section 504 Grievance Procedure for Disability Nondiscrimination.

RV/PDH/nb CDBGGrievProc-mem

Attachments:

- 1. Resolution
- 2. Section 504 Grievance Procedure for Disability Nondiscrimination

#### <u>RESOLUTION</u>

#### SCATTERED SITE HOUSING REHABILITATION -

#### COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION -

#### ADOPTION OF REQUIRED SECTION 504 GRIEVANCE PROCEDURE FOR

#### **DISABILITY NONDISCRIMINATION**

- WHEREAS, James City County has been awarded a Community Development Block Grant of \$1,000,000 to rehabilitate and replace housing owned and occupied by low- and moderate-income households, with the James City County Scattered Site Housing Rehabilitation Program; and
- WHEREAS, Section 504 provides for prompt and equitable resolution of complaints alleging any action prohibited by the Department of Housing and Urban Development's (HUD) (24 CFR 8.53(b) implementing Section 504 of the Rehabilitation Act of 1973, as amended (29 USC 794) and states, in part, that "no otherwise qualified handicapped individual... shall solely by reason of his handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance...".
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts the attached Section 504 Grievance Procedure for Disability Nondiscrimination.

	James O. Icenho Chairman, Board	-	pervisors	
ATTEST:		VOTE AYE		ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CDBGGrievProc-res

## Section 504 Grievance Procedure for Disability Nondiscrimination

The James City County Board of Supervisors has adopted an internal grievance procedure by resolution dated December 10, 2019, providing for prompt and equitable resolution of complaints alleging any action prohibited by the Department of Housing and Urban Development's (HUD) ((24 CFR 8.53(b) implementing Section 504 of the Rehabilitation Act of 1973, as amended (29 USC 794, hereinafter referred to as "Section 504")). Section 504 states, in part, that "no otherwise qualified individual with handicaps in the United States shall, solely by reason of his or her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance from the Department of Housing and Urban Development."

Complaints should be addressed to the following designated Section 504 compliance officer:

Barbara Watson Assistant Director, Social Services 5249 Olde Towne Road Williamsburg, VA 23188 (757) 259-3123

- 1. A complaint shall be filed in writing and contain the name and address of the complainant, and briefly describe the alleged violation of the regulations.
- 2. A complaint shall be filed within 7 days after the complainant becomes aware of the alleged violation, processing of allegations of discrimination occurring before this grievance procedure was in place will be considered on a case-by-case basis.
- 3. An investigation, as may be appropriate, shall follow a filing of a complaint. The investigation will be conducted by Barbara Watson. These rules contemplate informal but thorough investigations, affording all interested persons and their representatives, if any, a reasonable opportunity to submit evidence relevant to a complaint. Under 24 CFR 8.53(b), James City County need not process complaints from applicants for employment or from applicants for admission to housing.
- 4. A written determination as to the validity of the complaint and description of resolution, if any, shall be issued by Barbara Watson and a copy forwarded to the complainant no later than 30 days after its filing.
- 5. The Section 504 coordinator shall maintain the files and records relating to the complaints filed pursuant to this grievance procedure.

- 6. The complainant may request a reconsideration of the case in instances where he or she is dissatisfied with the resolution. The request for reconsideration shall be made within 7 days of the issuance of the written determination and shall be made in writing to Barbara Watson.
- 7. The right of a complainant to a prompt and equitable resolution of the complaint filed hereunder shall not be impaired by the complainant's pursuit of other remedies such as the filing of a Section 504 complaint with the Department of Housing and Urban Development. Utilization of this grievance procedure is not a prerequisite to the pursuit of other remedies.
- 8. These rules shall be construed to protect the substantive rights of interested persons, to meet appropriate due process standards, and to assure that James City County complies with Section 504 and the applicable HUD regulations.

Date adopted by the Board of Supervisors: <u>December 10, 2019</u>

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services and Paul Holt, Director of Community Development
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Local Business and Employment Plan

#### ATTACHMENTS:

	Description	Туре
D	Memorandum	Cover Memo
D	Resolution	Resolution
D	Local Business Plan	Exhibit

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Development Management	Holt, Paul	Approved	11/22/2019 - 1:21 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 2:00 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 2:04 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:06 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:09 PM

#### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services Paul D. Holt, III, Director of Community Development and Planning
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Local Business and Employment Plan

As a recipient of a Community Development Block Grant (CDBG), James City County is obligated to adhere to the requirements of a variety of state and federal laws and regulations in areas such as equal opportunity, and labor standards. One such law is Section 3 of the Housing and Community Development Act of 1974, as amended (Section 3). Section 3 requires a locality receiving CDBG funds to adopt, for each new CDBG, a written plan setting forth steps the locality will take to identify and notify minority, female, and locally owned businesses of goods and services to be purchased with grant funds. This plan also describes procedures the County will follow to notify lower-income James City County residents of training and employment opportunities.

The County has adhered to these Section 3 requirements in its previous CDBG projects, and these requirements are consistent with the affirmative action policies within the County's purchasing and employment regulations. The attached Community Deployment Block Grant Local Business and Employment Plan is based on the model plan suggested by the Virginia Department of Housing and Community Development that administers the CDBG funds.

Staff recommends approval of the attached resolution to adopt the Community Development Block Grant Local Business and Employment Plan.

RV/PDH/nb CDBGEmpPln-mem

Attachments:

- 1. Resolution
- 2. Local Business Plan

#### <u>RESOLUTION</u>

#### SCATTERED SITE HOUSING REHABILITATION -

#### COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION -

#### ADOPTION OF REQUIRED LOCAL BUSINESS AND EMPLOYMENT PLAN

- WHEREAS, James City County has been awarded a Community Development Block Grant of \$1,000,000 to rehabilitate and replace housing owned and occupied by low- and moderate-income households, with the James City County Scattered Site Housing Rehabilitation Program; and
- WHEREAS, Section 3 of the Housing and Community Development Act of 1974 specifies that lowincome project area residents and businesses should be utilized to the greatest extent reasonable and further requires recipients of Community Development Block Grant funds to adopt and act in accordance with a written Local Business and Employment Plan.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby adopts the attached Community Development Block Grant Section 3, Local Business and Employment Plan.

James O. Icenhour, J. Chairman, Board of S				
	Chanman, Bo		•	
		VOTE	S	
ATTEST:		AYE	NAY	ABSTAIN
	HIPPLE			
	LARSON			
	_ SADLER			
Teresa J. Fellows	MCGLENNON			
Deputy Clerk to the Board	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CDBGEmpPln-res

#### JAMES CITY COUNTY

#### COMMUNITY DEVELOPMENT BLOCK GRANT SECTION 3, LOCAL BUSINESS AND EMPLOYMENT PLAN

- 1. The Board of Supervisors for the County of James City, Virginia (the "County") designates as its Section 3 Business and Employment Project Area the boundaries of the County of James City, Virginia.
- 2. The County, its contractors and suppliers, and designated third parties shall, in utilizing Community Development Block Grant (CDBG) funds, utilize businesses and lower income residents of the County in carrying out grant activities, to the greatest extent feasible. For purposes of Section 3, low-income residents are those with household incomes that do not exceed 80% of the HUD area median income
- 3. In awarding contracts for construction, non-construction, materials, and supplies the County, its contractors and suppliers, and designated third parties shall take the following steps to utilize businesses located in or owned in substantial part by persons residing in the County:
  - (a) The County shall identify the contracts required to conduct the CDBG activities.
  - (b) The County shall identify potential contractors and suppliers through various and appropriate sources including:
    - The Virginia Gazette, published in Newport News, Virginia
    - The contractors and suppliers within the County known to the County that are likely to provide construction contracts, non-construction contracts, materials, and services which will be utilized in the activities funded through the CDBG.
  - (c) The identified contractors and suppliers shall be included on bid lists used to obtain bids, quotes, or proposals for work or procurement contracts which utilize CDBG funds.
- 4. The County and its contractors and suppliers shall take the following steps to encourage the hiring of lower income persons residing in the County:
  - (a) The County in consultation with its contractors and suppliers (including design professionals) shall ascertain the types and number of open positions for both trainees and employees that are needed to conduct CDBG activities.

- (b) The County shall encourage its contractors and suppliers to advertise open positions and the availability of such positions with information on how to apply through the following sources:
  - The Virginia Gazette
- (c) The County, its contractors and suppliers shall maintain a record of inquiries and applications by project area residents who respond to advertisements, and shall maintain a record of the status of such inquires and applications.
- (d) To the greatest extent feasible, the County, its contractors and suppliers shall reasonably hire lower income project area residents in filling open training and employment positions necessary for implementing activities funded by the CDBG.
- 5. In order to document compliance with the above affirmative actions and Section 3 of the Housing and Community Development Act of 1974, as amended, the County shall keep, and obtain from its contractors and suppliers registers of contractors and suppliers, and registers of assigned employees for activities funded by the CDBG. Such listings shall be completed and shall be verified by site visits and employee interviews, crosschecking of payroll reports and invoices, and through audits if necessary.

Date adopted by the Board of Supervisors: December 10, 2019

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services and Paul Holt, Director of Community Development
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Fair Housing Certification

#### **ATTACHMENTS:**

	Description	Туре
D	Memorandum	Cover Memo
D	Resolution	Resolution
D	Eligible Fair Housing Actions	Exhibit

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Development Management	Holt, Paul	Approved	11/22/2019 - 1:21 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 1:56 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 2:04 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:06 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:09 PM

#### M E M O R A N D U M

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rebecca Vinroot, Director of Social Services Paul D. Holt, III, Director of Community Development and Planning
SUBJECT:	Scattered Site Housing Rehabilitation - Community Development Block Grant Application - Adoption of Required Fair Housing Certification

The \$1,000,000 in Community Development Block Grant (CDBG) funds awarded to James City County for the Scattered Site Housing Rehabilitation Program (the "Program") are federal funds authorized under the Housing and Community Development Act of 1974, as amended (the "Act").

The Act requires recipients of CDBG funds to take action to affirmatively further fair housing. The Virginia Department of Housing and Community Development (DHCD), administrator of the CDBG funds, requires James City County to take at least one action to affirmatively further fair housing each grant year during the life of its Scattered Site Housing Rehabilitation Program. Attached is a list of actions that DHCD deems acceptable in affirmatively further fair housing. The County may also request DHCD approve actions not listed.

In the past, the Housing Unit has fulfilled the obligation to affirmatively further fair housing with contests for children in after-school programs to submit drawings or models of their dream home; by recruiting and training landlords of low- and moderate-income households; distributing fair housing information at public events, and; posting fair housing information on the JCC TV channel.

In the first year of the Program, the Housing Unit plans include fair housing information at the annual Landlord Fest held in April 2020. The Housing Unit will select an activity for 2021 in the fall of 2020.

Staff recommends approval of the attached resolution to certify the County will take one action each program year to further fair housing.

RV/PDH/nb CDBGFairHousing-mem

Attachments:

- 1. Resolution
- 2. Eligible Fair Housing Actions

#### <u>RESOLUTION</u>

#### SCATTERED SITE HOUSING REHABILITATION -

#### COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION -

#### ADOPTION OF REQUIRED FAIR HOUSING CERTIFICATION

- WHEREAS, James City County has been awarded a Community Development Block Grant of \$1,000,000 to rehabilitate and replace housing owned and occupied by low- and moderate-income households, with the James City County Scattered Site Housing Rehabilitation Program; and
- WHEREAS, the County intends to accept federal funds authorized under the Housing and Community Development Act of 1974 (the "Act"), as amended; and
- WHEREAS, recipients of funding under the Act are required to take action to affirmatively further fair housing pursuant to Title VIII of the Civil Rights Act of 1968.
- NOW, THEREFORE, BE IT RESOLVED the Board of Supervisors of the County of James, City, Virginia, agrees to take at least one action to affirmatively further fair housing each grant year, during the life of its Scattered Site Housing Rehabilitation Program funded with Community Development Block Grant funds. The Board of Supervisors directs the County Administrator to take those actions necessary to affirmatively further fair housing as required by the Act.

	James O. Icenhour, Jr. Chairman, Board of Supervisors				
ATTEST:		VOTE <u>AYE</u>		ABSTAIN	
	HIPPLE LARSON				
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR				

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CDBGFairHousing-res

resolved in CAMS. Final Closeout Reports

## **Project Closeout**

After the Final Compliance Review has been held, DHCD, in consultation with the Grantee, will determine if the CDBG-funded activities are completed and/or all CDBG funds have been expended in conformance with program guidelines. If so, a Letter of Conditions (LOC) will be issued. The LOC informs the Grantee of what must be done before the grant can be administratively closed out.

Upon issuance of the LOC, DHCD has determined that no further draws on the grant account are needed and that the only additional remittance request that will be accepted is for the five percent (5%) administrative retainage. For this reason, when they are advised that the LOC is being prepared, the Grantee must request the last remittance request for construction or micro-loan activities.

The Letter of Conditions identifies conditions necessary to resolve grant issues and to become administratively closed. These may include the resolution of any findings identified in the final compliance review, submission of a program income plan, or other administrative requirements. In all cases, the LOC transmits the Final Closeout Reports, which must be completed and submitted as a condition of Administrative Closeout.

The Final Closeout Reports are further discussed in Chapter 12: Grant Closeout Procedures. Samples of the final closeout reports can be found in Appendices 73-76.

## Fair Housing Requirements

Title VIII of the *Civil Rights Act of* 1968, as amended, makes it illegal to discriminate in housing based on the following factors:

- Race;
- Color;
- National origin;
- Religion;
- Sex;
- Age;
- Familial status (families with children under the age of 18 or who are expecting a child); and
- Disability.

The Grantee's Fair Housing Certification commits the Grantee to take affirmative steps to further fair housing during each program year in which the CDBG Agreement is active.

The Grant Manager must ensure that at least one of the following actions (additional actions may be approved by DHCD) is completed during each program year. Examples of acceptable activities include:

• Adopt a resolution endorsing the concept of fair housing, including the specific rights included in the law, and advertise its wording in a display

advertisement in a local newspaper;

- Adopt a proclamation declaring April as Fair Housing Month. A sample resolution can be provided by your CDS;
- Include a flyer about Fair Housing in the water bill and send it to every household in the Grantee's locality;
- Partner with a technology class at the local high school to create a short advertisement or spotlight on Fair Housing to be aired on community access television;
- Run a Fair Housing public service announcement on local radio stations or the local community cable station throughout the month of April. Topics can include what are prohibited activities and where to file a discrimination complaint;
- Develop a page on the Grantee's website concerning fair housing issues, including links to the Virginia Fair Housing Office and other resources available to protected groups;
- Add the Fair Housing logo to the Grantee's official stationary. The logo can be downloaded at <u>https://portal.hud.gov/hudportal/</u> <u>HUD?src=/library/bookshelf11/h</u> <u>udgraphics/fheologo;</u>
- Provide all program beneficiaries with a copy of federal or state Fair Housing brochures. Various federal Fair Housing brochures

can be downloaded at https://portal.hud.gov/hudportal/ HUD?src=/program\_offices/fair\_ housing\_equal\_opp/marketing. State Fair Housing brochures can be downloaded at http://www.dpor.virginia.gov/Fai rHousing/. Click on "Publications and Links."

- Host a booth at public community events and distribute Fair Housing brochures;
- Distribute copies of the federal or state Fair Housing brochures to persons attending project community meetings or CDBGrequired public hearings;
- Have a display on Fair Housing issues at local public libraries, schools or the Grantee's administrative offices for at least thirty (30) days;
- Include a Fair Housing commitment clause in the recorded Investor-Owner Rental Agreement;
- Include a discussion on Fair Housing on the agenda of Oversight Boards or the local governing body;
- Provide funding for local Fair Housing groups or provide financial or technical assistance to local citizens wishing to organize such a group;
- Conduct public educational programs for local realtors and bankers, homebuyers, landlords, and/or Grantee employees

regarding fair housing issues, including their Fair Housing rights and responsibilities. This could include sponsoring a local Fair Housing workshop conducted by the Virginia Fair Housing Office;

- Attendance by a member of the local governing body or Chief Administrative Official and a second appropriate representative (realtor, banker, etc.) at a fair housing workshop approved by DHCD;
- Enlist the participation of local realtors, lenders and homebuilders in an agreement, and promotion of affirmative marketing, open housing and review of underwriting/credit criteria, etc. Publish such agreements in a local paper;
- Post one or more of the federal Fair Housing posters at the Grantee's administrative offices for at least thirty (30) days;
- Sponsor a Fair Housing poster contest at local schools with the public voting on the winning poster and displaying it at the Grantee's administrative offices and on the Grantee's website;
- Develop a Fair Housing assistance program to make housing opportunities available in non-minority areas, monitor compliance and submit discrimination complaints to the State or Federal government;

- Conduct a formal Assessment of Impediments (AI) study of local zoning, real estate and/or financing practices which affect housing choices of minorities and other protected classes; and
- Survey the special housing problems of minorities and women, determining any effects of discrimination and developing a plan to assist them in overcoming these effects.

The Fair Housing activity selected by the Grantee must be a different one each program year. Furthermore, all Fair Housing activities must be sufficiently documented, including records on funds provided, if any for such activities, so their completion can be verified during the compliance review. Accepted documentation would include copies of brochures provided. along with a distribution list, or minutes of meetings where Fair Housing is discussed. If the Grantee has more than one active CDBG project, only one Fair Housing activity is required annually, but all project files must be documented.

### **Complaints and Appeals**

During the course of the project, it is possible that applicants, beneficiaries and contractors will make complaints. All complaints must be handled in an even-minded, diplomatic manner designed to identify and resolve the real problem. All complaints are to be brought to the attention of Project Management Teams or Oversight Boards.

12/2/2019 - 10:20 AM

12/3/2019 - 3:01 PM

12/3/2019 - 3:17 PM

12/3/2019 - 3:37 PM

#### **ITEM SUMMARY**

12/10/2019
The Board of Supervisors
Rick Koehl, Capital Projects Coordinator
Contract Award - Columbia Drive Restoration Project - \$174,450

#### **ATTACHMENTS:**

Legal Review

Board Secretary

Board Secretary

Board Secretary

	Description		Туре
ם	Memorandum		Cover Memo
D	Resolution		Resolution
D	Exhibit		Exhibit
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
Capital Projects	Koehl, Rick	Approved	12/2/2019 - 7:53 AM
General Services	Boone, Grace	Approved	12/2/2019 - 9:24 AM
Publication Management	Daniel, Martha	Approved	12/2/2019 - 9:28 AM

Kinsman, Adam

Fellows, Teresa

Day, Sharon

Purse, Jason

Approved

Approved

Approved

Approved

#### **MEMORANDUM**

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Rick Koehl, Capital Projects Coordinator
SUBJECT:	Contract Award - Columbia Drive Restoration Project - \$174,450

The Columbia Drive Restoration Project, located in the James River Commerce Center, will provide repairs and improvements necessary for acceptance of the road by the Virginia Department of Transportation. The project will include stormwater structure repairs, asphalt repairs, concrete V-ditch repairs, and other work required by the State. Under the current circumstances, a potential buyer of the available industrial property fronting Columbia Drive would be responsible for maintaining Columbia Drive as a private road, making the properties less attractive to industrial prospects. Furthermore, any potential subdivision of the available property is limited by the fact that Columbia Drive is not yet a public street, as County Code requires subdivided parcels to have access to a public street.

The following two qualified firms submitted bids to be considered for contract award:

<u>Firm</u>	<u>Amount</u>
Henry S. Branscome, LLC	\$174,450
Excel Paving Corp.	\$268,655

Henry S. Branscome, LLC, has performed satisfactory work for James City County in the past and was determined to be the lowest qualified, responsive, and responsible bidder. This project is part of the approved Economic Development Capital Improvements Program budget.

Staff recommends approval of the attached resolution authorizing the contract award to Henry S. Branscome, LLC.

RK/md CA-ColmbiaDrProj-mem

Attachments:

- 1. Resolution
- 2. Site Exhibit

#### **<u>RESOLUTION</u>**

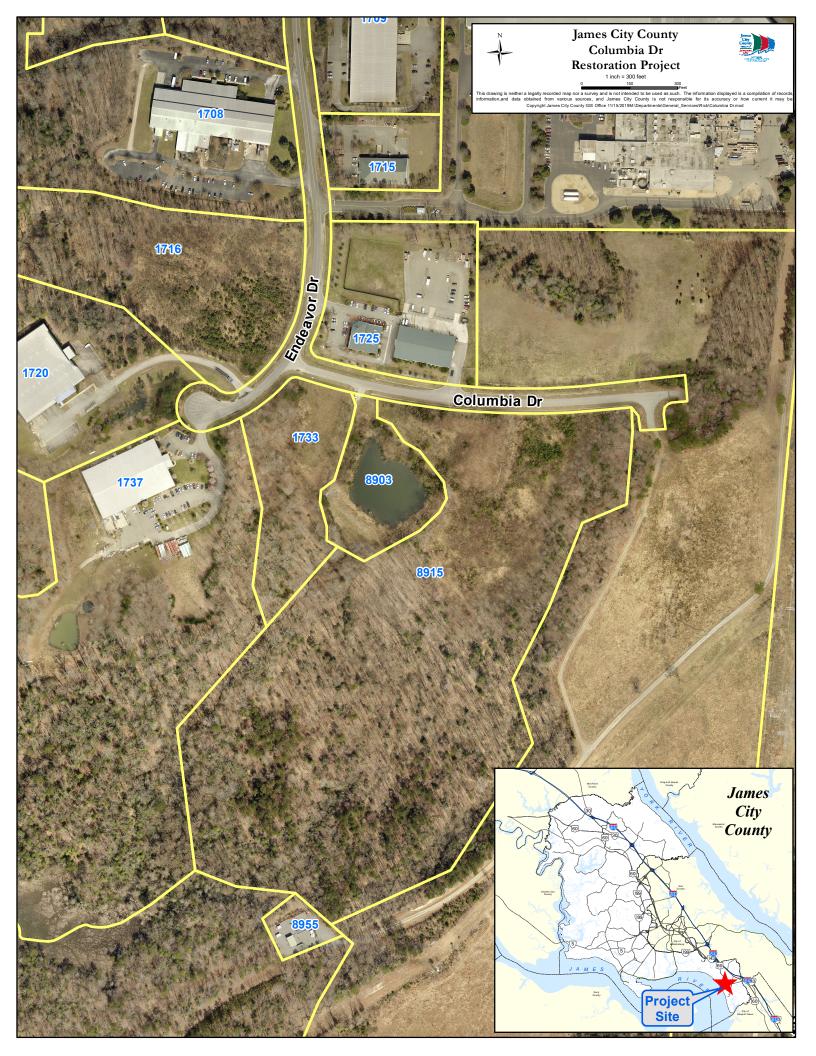
#### CONTRACT AWARD - COLUMBIA DRIVE RESTORATION PROJECT - \$174,450

- WHEREAS, the James City County General Services Division received competitive bids for the Columbia Drive Restoration Project; and
- WHEREAS, two bids were considered for award and Henry S. Branscome, LLC, was the lowest qualified, responsive, and responsible bidder; and
- WHEREAS, previously authorized Economic Development Capital Improvements Program budget funds are available to fund this project.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the contract award in the amount of \$174,450 to Henry S. Branscome, LLC, for the Columbia Drive Restoration Project.

	James O. Icen Chairman, Bo		pervisors	
	C	VOTE		
ATTEST:		AYE	NAY	ABSTAIN
	HIPPLE			
	LARSON			
Teresa J. Fellows	SADLER			
Deputy Clerk to the Board	MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CA-ColmbiaDrProj-res



#### **ITEM SUMMARY**

12/10/2019
The Board of Supervisors
Barry E. Moses, Capital Project Coordinator
Contract Award - Woodland Farms Phase II Stream Restoration - \$1,389,968

#### **ATTACHMENTS:**

	Description	Туре
D	Memorandum	Cover Memo
D	res	Resolution
D	Location Map	Exhibit
D	Existing Conditions	Exhibit

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Capital Projects	Moses, Barry	Approved	11/27/2019 - 11:28 AM
General Services	Boone, Grace	Approved	11/27/2019 - 11:41 AM
Publication Management	Burcham, Nan	Approved	11/27/2019 - 11:46 AM
Legal Review	Kinsman, Adam	Approved	11/27/2019 - 11:48 AM
Board Secretary	Day, Sharon	Approved	12/3/2019 - 3:25 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 3:29 PM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 3:37 PM

#### **MEMORANDUM**

DATE:	December 10, 2019
TO:	The Board of Supervisors
FROM:	Barry E. Moses, Capital Projects Coordinator
SUBJECT:	Contract Award - Woodland Farms Phase II Stream Restoration - \$1,389,968

The Woodland Farms Phase II Stream Restoration will repair drainage infrastructure and protect property by stabilizing erosion in an area of the County which has highly erodible soils and uncontrolled runoff from upstream development that was created prior to stormwater management regulations. The project flows west to east between the Woodland Road Subdivision and developed lots on Riverview Road (see attached location map). The Woodland Farms Phase II Stream Restoration is located in the Taskinas Creek/York River Watershed. The project includes restoration of approximately 2,500 linear feet of eroded stream channel. The goal of the design is to create a channel with a stable pattern, profile and dimension, and stabilize actively eroding banks. Natural channel design principles were utilized to develop the limits for the design. Streambank stabilization structures will be employed in the stream restoration. Invasive plants will be removed and replaced with native trees, shrubs, and herbaceous vegetation. All necessary permits and/or approvals have been obtained for this project.

A two-step Invitation for Bids was publicly advertised. Step 1 required the submittal of a Technical Bid Form primarily to demonstrate the bidder has completed a minimum of three projects of similar size and type. Step 2 was to open the Bid Form if the technical bid requirements were met.

The following four qualified firms submitted bids to be considered for contract award:

<u>Firm</u>	Amount
HGS, LLC, a Resource Environmental Solutions, LLC Company	\$1,389,968
Finish Line Construction, Inc.	\$1,455,745
Environmental Quality Resources, LLC	\$1,744,594
Henry S. Branscome, LLC	\$1,833,455

HGS, LLC, a Resource Environmental Solutions, LLC Company has performed satisfactory work for James City County in the past and was determined to be the lowest qualified, responsive, and responsible bidder. This project is part of the approved Capital Improvements Program budget and \$528,250 of Stormwater Local Assistance grant funds are also available to fund this project.

Staff recommends approval of the attached resolution authorizing the contract award to HGS, LLC, a Resource Environmental Solutions, LLC Company.

BEM/md CA-WoodldFmPh2 -mem

Attachments

#### <u>RESOLUTION</u>

#### CONTRACT AWARD - WOODLAND FARMS PHASE II

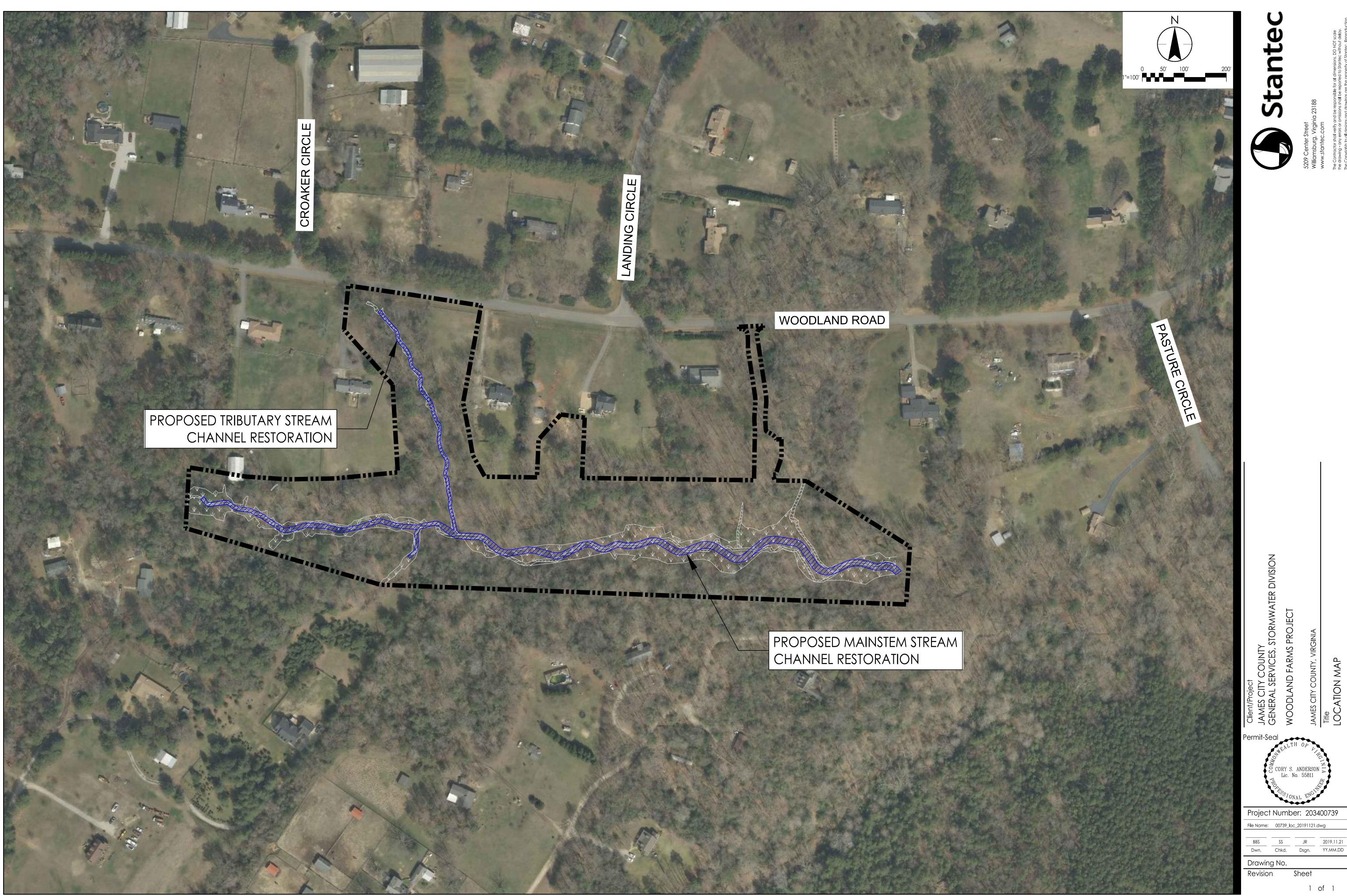
#### STREAM RESTORATION - \$1,389,968

- WHEREAS, the James City County General Services Division received competitive bids for the Woodland Farms Phase II Stream Restoration; and
- WHEREAS, four bids were considered for award and Resource Environmental Solutions, LLC Company was the lowest qualified, responsive, and responsible bidder; and
- WHEREAS, previously authorized Capital Improvements Program budget funds and Stormwater Local Assistance Funds are available to fund this project.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby authorizes the contract award in the amount of \$1,389,968 to HGS, LLC, a Resource Environmental Solutions, LLC Company for the Woodland Farms Phase II Stream Restoration project.

	James O. Icen			
	Chairman, Bo	ard of Su	pervisors	
		VOTE	S	
ATTEST:		AYE	NAY	ABSTAIN
	HIPPLE			
	LARSON			
Teresa J. Fellows	SADLER MCGLENNON			
Deputy Clerk to the Board	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

CA-WoodldFmPh2-res



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#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Adam R. Kinsman, County Attorney
SUBJECT:	Abandonment of a Portion of Jolly Pond Road

#### **ATTACHMENTS:**

	Description		Туре
D	memo		Cover Memo
D	reso		Resolution
<b>REVIEWERS:</b>			
Department	Reviewer	Action	Date
Attorney	Kinsman, Adam	Approved	11/21/2019 - 11:36 AM
Publication Management	Burcham, Nan	Approved	11/21/2019 - 11:45 AM
Legal Review	Kinsman, Adam	Approved	11/21/2019 - 5:08 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:02 PM
Board Secretary	Purse, Jason	Approved	12/2/2019 - 9:25 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:05 PM

#### M E M O R A N D U M

DATE: December 10, 2019

TO: The Board of Supervisors
------------------------------

FROM: Adam R. Kinsman, County Attorney

SUBJECT: Resolution of Abandonment of a Portion of the Right-of-Way (ROW) for Jolly Pond Road (State Route 633)

At its work session on May 21, 2019, Capital Projects Coordinator Mr. Rick Koehl discussed the current status of the Jolly Pond Road dam with the Board of Supervisors (the "Board"). Following that discussion, the Board directed the County Attorney to initiate the process to abandon the portion of Jolly Pond Road that has already been discontinued by the Commonwealth Transportation Board. On October 8, 2019, the Board adopted a resolution initiating the abandonment process. Since that time, the Board's intention to abandon the road has been advertised in accordance with the Code of Virginia, including signage posted along the road, notices at the Courthouse, and in the *Virginia Gazette*.

If completed, abandonment of this portion of Jolly Pond Road will remove all public right of passage over it and the road will become private and will belong to the owners of the dam.

Should the Board desire to abandon this portion of Jolly Pond Road it should adopt the attached resolution.

ARK/nb AbanROW-JPRd-mem

Attachment

#### <u>RESOLUTION</u>

#### ABANDONMENT OF A PORTION OF THE RIGHT-OF-WAY (ROW) FOR

#### JOLLY POND ROAD (STATE ROUTE 633)

- WHEREAS, State Route 633 exists in James City County, Virginia (the "County"), a portion of which lies southeast of the intersection of State Route 611 and southwest of the intersection with State Route 614 and is part of a road known as Jolly Pond Road; and
- WHEREAS, the Commonwealth Transportation Board, by resolution adopted on March 14, 2012, discontinued the following portion of Jolly Pond Road from the Secondary System of Highways: the portion of road located 0.80 miles southeast of the intersection of Route 611 to 1.20 miles southwest of the intersection of Route 614 for a total of 0.13 miles (the "Discontinued ROW"); and
- WHEREAS, William C. Kane, Jr. and Angelia K. Kane, as Co-Trustees of the William C. Kane, Jr. Revocable Trust Agreement, dated May 14, 2013 (the "Owner") own property located at 2756 Jolly Pond Road, further identified as James City County Real Estate Tax Map ID 3520100007 (the "Property"), a portion of which is crossed by the Discontinued ROW and contains a dam (the "Jolly Pond Dam"); and
- WHEREAS, repairs needed to the Jolly Pond Dam have left the Discontinued ROW in a condition unsafe for the travelling public; and
- WHEREAS, the Owner has options for remediation, repair, alteration, or removal of the dam that are not available while public right-of-way exists across the Jolly Pond Dam; and
- WHEREAS upon discontinuance by the Commonwealth of Virginia, the County became responsible for the Discontinued ROW and has jurisdiction over its abandonment; and
- WHEREAS, the County posted Notice of Abandonment at the front door of the courthouse and in three places along and visible from the Discontinued ROW, and advertised Notice of Intent to Abandon the Discontinued ROW in two issues of a newspaper having general circulation in the County, all more than 30 days prior to the date of this resolution; and
- WHEREAS, all notices stated the time and place at which the governing body met to consider the abandonment of the Discontinued ROW; and
- WHEREAS, no petition for a public hearing was filed with the Board.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, hereby finds that:
  - 1. The portion of Jolly Pond Road located 0.80 miles southeast of the intersection of Route 611 to 1.20 miles southwest of the intersection of Route 614 for a total of 0.13 miles (the "Discontinued ROW") is in a dangerous condition and is unsafe for general public use; and

- 2. Continued operation of the Discontinued ROW does not advance or support the public safety and welfare; and
- 3. An alternative route for public use is readily available after the Discontinued ROW is abandoned; and
- 4. Public Safety vehicles have not used the Discontinued ROW for and there will be no interruption of public service by abandonment of the Discontinued ROW; and
- 5. The Discontinued ROW does not have historic value; and
- 6. The Discontinued ROW is being abandoned only to the extent that it is inconsistent with the public health, safety, and welfare; and
- 7. No public necessity exists for the continuance of the Discontinued ROW as a public highway and that the safety and welfare of the public would be served best by abandoning the Discontinued ROW.

BE IT FURTHER RESOLVED by the Board of Supervisors of James City County, Virginia, that, pursuant to Section 33.2-919 of the Code of Virginia, the following section of Jolly Pond Road be abandoned as a public right-of-way: the portion of road located 0.80 miles southeast of the intersection of Route 611 to 1.20 miles southwest of the intersection of Route 614 for a total of 0.13 miles; being the same portion of highway discontinued by the Commonwealth Transportation Board by resolution adopted on March 14, 2012.

- BE IT FURTHER RESOLVED that a certified copy of this resolution be forwarded to the Virginia Department of Transportation.
- BE IT FURTHER RESOLVED that a certified copy of this resolution shall be recorded and indexed in the deed book in the name of the County as grantor in the office of the Clerk of Court.

	James O. Icenhour, Jr. Chairman, Board of Supervisors			
ATTEST:		VOTE AYE		ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

AbanROW-JPRd-res

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	W. Scott Whyte, Senior Landscape Planner
SUBJECT:	SUP-19-0019. 530 Neck-O-Land Road Tourist Home

#### **ATTACHMENTS:**

	Description	Туре
D	Staff Report	Staff Report
D	Resolution	Resolution
D	Location Map	Backup Material
D	Masterplan	Backup Material
D	Applicant Letter	Backup Material
ם	Unapproved Minutes of the November 6, 2019, Planning Commission Meeting	Backup Material

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Planning	Holt, Paul	Approved	11/22/2019 - 9:43 AM
Development Management	Holt, Paul	Approved	11/22/2019 - 9:43 AM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 10:05 AM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 1:26 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:07 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:09 PM

#### SPECIAL USE PERMIT-19-0019. 530 Neck-O-Land Road Tourist Home

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### SUMMARY FACTS

Applicant:	Mrs. Emily Huffman
Land Owner(s):	Emily Huffman Wilson Huffman
Proposal:	To allow for the short-term rental of two tourist homes containing two units each. These units are all located on one parcel. The owners will live off-site.
Location:	530 Neck-O-Land Road
Tax Map/Parcel No.:	5510200009
Project Acreage:	$\pm 0.918$ acres
Zoning:	R-8, Rural Residential
Comprehensive Plan:	Low Density Residential
Primary Service Area:	Inside
Staff Contact:	Scott Whyte, Senior Landscape Planner II
PUBLIC HEARING D	ATES
Planning Commission:	November 6, 2019, 6:00 p.m.
Board of Supervisors:	December 10, 2019, 5:00 p.m.

#### FACTORS FAVORABLE

1. With the proposed conditions, staff finds the proposal to be compatible with the surrounding zoning and development.

- 2. With the proposed conditions, the proposal is consistent with the recommendations of the Comprehensive Plan.
- 3. Adequate off-street parking is provided.
- 4. The applicant has acknowledged that, should this application be approved, she will obtain the proper licensing and inspections through the County and will be subject to appropriate use-based taxes.
- 5. Impacts: See Impact Analysis on Page 3.

#### FACTORS UNFAVORABLE

1. Impacts: See Impact Analysis on Page 3.

#### SUMMARY STAFF RECOMMENDATION

Approval, subject to the proposed conditions.

#### PLANNING COMMISSION RECOMMENDATION

At its November 6, 2019 meeting, the Planning Commission recommended denial of this Special Use Permit (SUP) by a vote of 4-2.

#### CHANGES SINCE PLANNING COMMISSION

None.

#### **PROJECT DESCRIPTION**

• The property currently consists of a single-family home with an accessory apartment. The property also contains a duplex behind the single-family home. The owner would like to use all four units

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

as separate tourist home units. This SUP, if granted, would allow short-term rentals throughout the year. No changes to the footprint of the home or duplex are proposed.

• The Zoning Ordinance defines a tourist home as "a dwelling where lodging or lodging and meals are provided for compensation for up to five rooms which are open to transients." The proposed conditions limit the number of bedrooms available for rent to three in unit A, and one in unit B in the house, and two bedrooms for each of units C and D contained in the duplex. Should a future expansion add another bedroom, an SUP amendment would be required.

#### SURROUNDING ZONING AND DEVELOPMENT

The subject property is located between two other R-8, Rural Residential zoned properties near the end of Neck-O-Land Road. Single-family dwellings are located to the north and west. The property to the south contains two dwellings with two units each, similar to this property. The eastern rear property line abuts property zoned Public Lands adjacent to the Colonial Parkway.

#### **COMPREHENSIVE PLAN**

The property is designated Low Density Residential on the 2035 Comprehensive Plan Land Use Map, as are all adjacent properties with the exception of the Public Lands property to the east. Appropriate primary uses recommended by the Comprehensive Plan include single-family homes, multifamily units, accessory units, and cluster housing. Limited commercial uses may also be considered appropriate should the proposal meet the following standards:

• <u>Complements the residential character of the area</u>. Staff finds the proposal consistent with the residential character of the area, as no exterior changes to the home or property are proposed.

- <u>Have traffic, noise, lighting, and other impacts similar to</u> <u>surrounding residential uses</u>. Staff finds that impacts will be similar to nearby residential uses. Traffic is anticipated to be typical of what the current residential use produces. The subject property must adhere to the County's Noise Ordinance, and the proposed SUP conditions will restrict commercial signage and exterior lighting. Future expansions of the use would require an SUP amendment.
- <u>Generally be located on collector or arterial roads at intersections</u>. The segment of Neck-O-Land Road on which the subject property is located is classified by the Virginia Department of Transportation as a local road; however, the road appears adequate to support this use.
- <u>Provide adequate screening and buffering to protect the character</u> of nearby residential areas. The subject parcel does contain some mature vegetation, and the existing landscaping on the property is typical of a single-family residence. Staff finds that the residential character of the area will not be visually impacted negatively by this proposal.

#### SPECIAL USE PERMIT-19-0019. 530 Neck-O-Land Road Tourist Home

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

Impacts/Potentially Unfavorable Conditions	<b>Status</b> (No Mitigation Required/Mitigated/Not Fully Mitigated)	Considerations/Proposed Mitigation of Potentially Unfavorable Conditions
Public Transportation: Vehicular	<u>No Mitigation</u> <u>Required</u>	<ul> <li>The proposal is not anticipated to generate traffic exceeding a typical residential use.</li> <li>The subject property is located on a local road. No changes anticipated to Level of Service on Neck-O-Land Road.</li> </ul>
Public Transportation: Pedestrian/Bicycle	No Mitigation Required	- Pedestrian/bicycle accommodations are currently provided close to this location on the Colonial Parkway.
Public Safety	No Mitigation Required	<ul> <li>Subject property is located within a 5-minute radius of Fire Station 3.</li> <li>The proposal does not generate impacts that require mitigation to the County's emergency services or facilities.</li> </ul>
Public Schools	No Mitigation Required	- The proposal will not generate school children.
Public Parks and Recreation	No Mitigation Required	- The proposal does not generate impacts that require mitigation to the County's parks and recreation services or facilities.
Public Libraries and Cultural Centers	No Mitigation Required	- The proposal does not generate impacts that require mitigation to public libraries or cultural centers.
Groundwater and Drinking Water Resources	No Mitigation Required	- The proposal does not generate impacts that require mitigation to groundwater or drinking water resources.
Watersheds, Streams and Reservoirs	No Mitigation Required	- The Stormwater and Resource Protection Division has reviewed this application and had no objections. No new impervious surface is proposed as part of this SUP request. Should exterior site improvements be made in the future, such as a deck expansion or paved parking area, those improvements would be subject to additional environmental review at that time.
Cultural/Historic	No Mitigation Required	- The subject property has been previously disturbed and has no known cultural resources on-site.
Nearby and Surrounding Properties	<u>No Mitigation</u> <u>Required</u>	- Traffic is anticipated to be typical of a residential home, the subject property must adhere to the County's Noise Ordinance, and the proposed SUP conditions will restrict commercial signage and exterior lighting. Future expansions of the use would require an SUP amendment.
Community Character	<u>No Mitigation</u> <u>Required</u>	<ul> <li>This segment of Neck-O-Land Road is not designated as a Community Character Corridor but is within the Jamestown Island-Jamestown Settlement-Greensprings Road Community Character Area.</li> <li>Existing façade and landscaping maintain the property's residential character, and parking is not located directly on the road.</li> </ul>

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### **PROPOSED SPECIAL USE PERMIT CONDITIONS**

Proposed conditions are provided as Attachment No. 1.

#### **STAFF RECOMMENDATION**

Staff finds the proposal to be compatible with surrounding development and consistent with the recommendations of the adopted Comprehensive Plan. Staff recommends that the Board of Supervisors recommend approval of this application, subject to the attached conditions.

WSW/md SUP19-19NkOLand

Attachments:

- 1. Resolution
- 2. Location Map
- 3. Master Plan
- 4. Applicant Letter
- 5. Unapproved Minutes of the November 6, 2019, Planning Commission Meeting

#### <u>**RESOLUTION**</u>

#### CASE NO. SUP-19-0019. 530 NECK-O-LAND ROAD TOURIST HOME

- WHEREAS, the Board of Supervisors of James City County, Virginia, has adopted by Ordinance specific land uses that shall be subjected to a Special Use Permit (SUP) process; and
- WHEREAS, Mrs. Emily Huffman has applied for an SUP to allow for the rental of up to 10 bedrooms in her home and duplex located at 530 Neck-O-Land Road, consisting of approximately 0.918 acres, and further identified as James City County Real Estate Tax Map Parcel No. 5510200009; and
- WHEREAS, a public hearing was advertised, adjoining property owners notified, and a hearing conducted on Case No. SUP-19-0019; and
- WHEREAS, the Planning Commission, following its public hearing on November 6, 2019, recommended denial of the application by a vote of 4-2; and
- WHEREAS the Board of Supervisors of James City County, Virginia finds that, with appropriate conditions, Case No. SUP-19-0019 is consistent with the Comprehensive Plan and good zoning practice
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, after consideration of the factors in Section 24-9 of the James City County Code, does hereby approve the issuance of Case No. SUP-19-0019 as described herein with the following conditions:
  - <u>Master Plan</u>: This SUP shall permit tourist homes for two dwellings each containing two units on property located at 530 Neck-O-Land Road and further identified as James City County Real Estate Tax Map Parcel No. 5510200009 (the "Property"). The use and layout of the Property shall be generally as shown on the document entitled "SUP-19-0019, 530 Neck-O-Land Road Tourist Home" and date stamped October 16, 2019 (the "Master Plan"), with any deviations considered per Section 24-23(a)(2) of the Zoning Ordinance, as amended. This condition does not restrict improvements typical of a residential property as determined by the Director of Planning.
  - 2. <u>Commencement</u>: An updated Certificate of Occupancy and evidence of a business license shall be provided to the Director of Planning within 12 months from the issuance of this SUP or this SUP shall automatically be void.
  - 3. <u>Number of Rental Rooms and Occupants</u>: The number of rental rooms and occupants shall be as follows:
    - Dwelling 1 contains units A and B. Unit A shall have a maximum of three (3) bedrooms available for rent with a maximum occupancy of six (6) people. Unit B shall have a maximum of one (1) bedroom for rent with a maximum occupancy of two (2) people.

- Dwelling 2 contains Units C and D. Units C and D shall each have a maximum of two (2) bedrooms available for rent and a maximum occupancy of four (4) people.
- At no time shall the total occupancy on the property exceed sixteen (16) occupants.
- 4. <u>Contracts per Rental Period</u>: Units A, B, C, and D may each be rented simultaneously under separate contracts; however, no individual unit shall be rented simultaneously under separate contracts.
- 5. <u>Signage</u>: No signage related to the tourist home shall be permitted on the Property.
- 6. <u>*Parking*</u>: Off-site parking for the tourist home shall be prohibited. No oversized commercial vehicles associated with rental occupants of the tourist home such as, but not limited to, buses and commercial trucks and trailers, shall be allowed to park on the Property. Dwelling 1 with Units A and B shall provide space for at least three vehicles, and Dwelling 2 with Units C and D shall provide space for at least four vehicles.
- 7. <u>*Lighting*</u>: No exterior lighting shall be permitted on the Property, other than lighting typically used at a single-family residence.
- 8. <u>Severability</u>: This SUP is not severable. Invalidation of any word, phrase, clause, sentence, or paragraph shall invalidate the remainder.

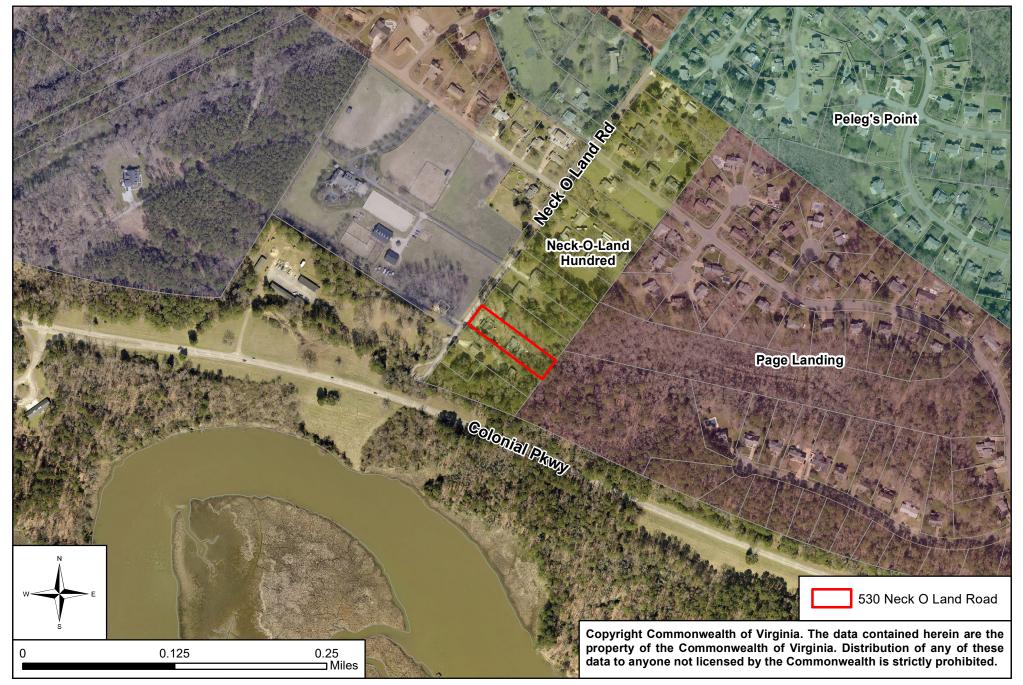
James O. Icenhour, Jr. Chairman, Board of Superv				
		VOTE	S	
ATTEST:		AYE	NAY	<u>ABSTAIN</u>
	HIPPLE			
	LARSON			
Teresa J. Fellows	SADLER			
Deputy Clerk to the Board	MCGLENNON ICENHOUR			
1 2	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

SUP19-19NkOLand-res

## JCC SUP-19-0019 530 Neck O Land Road Tourist Home





# JCC Special Use Permit-19-0019, **530 Neck O Land Road Tourist Home Master Plan 10-16-2019**



Dwelling 1 - 2,170 sq. ft. Unit A - 1,793 sq. ft. 3 Bedrooms Unit B - 377 sq. ft. 1 Bedroom

Dwelling 1 parking, room for 3 vehicles

Dwelling 2 parking, room for 4 vehicles

Dwelling 2 - 1,344 sq. ft. Unit C - 672 sq. ft. - 2 Bedrooms Unit D - 672 sq. ft. - 2 Bedrooms

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My wife and I own 530 Neck O Land Rd. in Williamsburg. Our property consists of two structures and four total residences. My family currently occupies one of the four units; long term renters are in the others. We hope to get a special use permit to allow us to rent our units to short term vacationers instead. I believe it could benefit my family as well as the community.

Short term renters will create more profit for me and my wife as owners. We can charge higher rates without the risk of late or non-paying tenants. Evictions are costly both in dollars and in time. Maintaining the property will be easier as we will be cleaning and turning over each unit between rentals. Check-ups will become a weekly occurrence rather than an annual one, which prevents unnecessary damage due to lack of maintenance of the units. Landscaping and grounds management will be included in the regular upkeep of the property, as it is now while we are in residence. Furthermore, short term renters have more motivation to be gentle with a property, as they are graded by the landlords online. High ratings for both landlords and tenants are an important factor for future transactions. Short term renters are less likely to treat the property as "their own" and thus tend to report any problems sooner and are more respectful to the interior and property as a whole.

In a broader sense, this will be good for the community and will create additional lodging options for vacationers. "House sharing" has become a huge marketplace. People now realize staying in a nice furnished home with a yard is more private, comfortable, and spacious than a hotel experience. A residential stay also provides more charm and local flare. Airbnb, VRBO, and similar sites offer travelers tailored options in minutes. Lack of these home rentals can actually deter people from coming to Williamsburg. When my family couldn't find a house to rent in Charlottesville for vacation this summer, we opted for another location entirely rather than settle on a hotel. Larger families in particular often want to share living space and divide the cost amongst themselves.

Vacationers here in Williamsburg are people we feel comfortable and confident renting our units to. Tourists tend to be families drawn by our rich historical offerings or kin of students. House sharing in Williamsburg is not as risky as doing so in Miami or the Vegas area. Short term rental prices for a full house are generally more expensive per night than a hotel, so offering our property will attract tourists who are willing to spend money at local attractions, shops, and restaurants.

We hope you approve our special use permit request and look forward to hearing from you. Please don't hesitate to contact us if you have any questions or need further documentation.

Thank You and Best Regards,

Wilson and Emily Huffman

#### Unapproved Minutes of the November 6, 2019 Planning Commission Regular Meeting

#### SUP-19-0019. 530 Neck O Land Road Tourist Home

Mr. Scott Whyte, Senior Landscape Planner II, stated that Mrs. Emily Huffman has applied for a Special Use Permit (SUP) to allow for the operation of two additional dwellings as Tourist Homes, providing a total of four Tourist Home units. Mr. Whyte stated that the property is located at 530 Neck O Land road, is zoned R-8, Rural Residential, is designated Low Density Residential in the Comprehensive Plan, and is located inside the Primary Service Area. Mr. Whyte stated that, if granted, this SUP would allow rentals throughout the year.

Mr. Whyte stated that staff considered the home's location, parking provisions, and appearance to be favorable factors in the evaluation of this application. Mr. Whyte further stated that the front dwelling has been operating as a residence and accessory apartment, and the back dwelling is a duplex which received a variance in 1985 to allow its construction. Mr. Whyte stated that ample parking is provided with a circular drive in the front and a parking area between the residence and the duplex. Mr. Whyte stated that staff is recommending conditions which are intended to mitigate the impacts of the use and preserve the residential character of the home. Mr. Whyte stated that such conditions include restrictions on commercial signage and lighting, and any future expansions of the use would require an SUP amendment.

Mr. Whyte stated that staff finds the proposal to be compatible with the 2035 Comprehensive Plan, Zoning Ordinance, and surrounding development, and recommends that the Planning Commission recommend approval of this application, subject to the proposed conditions.

Mr. Rich Krapf inquired about current rental units on the property.

Mr. Whyte stated that the front dwelling is currently being used as a main residence and has an accessory apartment which is rented. Mr. Whyte further stated that the duplex has two units which are currently rented long term.

Mr. O'Connor inquired about the purpose for granting a variance for the duplex.

Mr. Whyte noted that the variance was granted so that the duplex could be constructed.

Ms. Leverenz inquired if all units could be rented at the same time.

Mr. Whyte confirmed.

Mr. Haldeman inquired if there is a significance to the property being on a local road rather than a collector road.

Mr. Whyte stated that since the property has been operating as four units for long term rental, staff did not believe there would be a significant impact to traffic.

Mr. Haldeman inquired if there were any concerns from adjacent property owners.

Mr. Whyte stated that there were no concerns noted.

Mr. O'Connor inquired about the requirement for a family member to live in an accessory apartment.

Mr. Holt stated that the requirement is for detached accessory apartments.

Mr. Haldeman called for disclosures from the Commission.

There were no disclosures.

Mr. Haldeman opened the Public Hearing.

As no one wished to speak, Mr. Haldeman closed the Public Hearing.

Mr. Haldeman opened the floor for discussion by the Commission.

Mr. Krapf noted that the application is unusual as this involves two structures on a single lot and is on local road. Mr. Krapf noted that he has concerns about the density.

Mr. Holt stated that the dwellings are already in existence. Mr. Holt further stated that what is consistent across all the applications the Commission has reviewed is that it maintains the look and feel of residential units. Mr. Holt stated that even without the SUP for the Tourist Homes, the structures can still be occupied as long term rentals.

Mr. Schmidt noted that this is a good location from the tourism perspective.

Ms. Leverenz noted that she has concerns about taking three affordable units off the market.

Mr. O'Connor stated that as noted before, he believes that short-term rentals are not consistent with the goals of the Comprehensive Plan. Mr. O'Connor stated that he will not support the application.

Ms. Leverenz stated that she will not support the application as it sets a difficult precedent for future application.

Mr. Schmidt stated that it is important to note that there are many more short term rentals in the County that are not operating with the necessary permits. Mr. Schmidt stated that he appreciated the applicants working through the SUP process and complying with the Zoning Ordinance.

Mr. Polster stated that there is a need for affordable auxiliary units and that he has concerns about removing these auxiliary units from long term rental use.

Ms. Leverenz made a motion not to recommend approval of the application.

On a roll call vote, the Commission voted not to recommend approval of SUP-19-0019. 530 Neck O Land Road Tourist Home. (4-2)

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Jose Ribeiro, Senior Planner II
SUBJECT:	Z-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

#### **ATTACHMENTS:**

	Description	Туре
D	Staff Report	Staff Report
D	Attachment No. 1. Ordinance	Ordinance
D	Attachment No. 2. Location Map	Exhibit
a	Attachment No. 3. Proposed Proffer Amendment	Backup Material
۵	Attachment No. 4. Previously Adopted Proffers	Backup Material
D	Attachment No. 5. Proposed Master Plan Amendment	Backup Material
D	Attachment No. 6. Memorandum from Traffic Consultant	Backup Material
D	Attachment No. 7. Restated Fiscal Impact Study	Backup Material
D	Attachment No. 8. Proposed Architectural Elevation	Backup Material
a	Attachment No. 9. Applicant's Letter of Request	Backup Material
D	Attachment No. 10. Unapproved Minutes from the Planning Commission's November 6, 2019 Meeting	Backup Material

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Planning	Holt, Paul	Approved	11/22/2019 - 11:52 AM
Development Management	Holt, Paul	Approved	11/22/2019 - 11:52 AM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 12:02 PM
Legal Review	Kinsman, Adam	Approved	11/22/2019 - 1:26 PM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:07 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:10 PM

#### REZONING-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### SUMMARY FACTS

Applicant:	Mr. Jerry L. Bowman of Franciscus at Promenade, LLC
Land Owner:	Mr. Jerry L. Bowman of University Square Associates
Proposal:	A request to amend the adopted proffers and Master Plan to permit the construction of an additional ten-plex building.
Locations:	5299, 5303, 5307, and 5311 John Tyler Highway
Tax Map/Parcel Nos.:	4812200025, 4812200026, 4812200027, and 4812200028
Project Acreage:	+/- 5.5 acres
Zoning:	MU, Mixed Use
Comprehensive Plan:	Mixed Use
Primary Service Area: (PSA)	Inside
Staff Contact:	Jose Ribeiro, Senior Planner II
PUBLIC HEARING DATES	

Planning Commission:	November 6, 2019, 6:00 p.m.
----------------------	-----------------------------

Board of Supervisors: December 10, 2019, 5:00 p.m.

#### FACTORS FAVORABLE

- 1. Staff finds the proposal consistent with the 2015 Comprehensive Plan, *Toward 2035: Leading the Way*.
- 2. Staff finds the proposal will not negatively impact surrounding development.
- 3. Impacts: Please see Impact Analysis on Pages 4-5.

#### FACTORS UNFAVORABLE

1. Impacts: Please see Impact Analysis on Pages 4-5.

#### SUMMARY STAFF RECOMMENDATION

Approval, subject to the proposed amended proffers.

#### PLANNING COMMISSION RECOMMENDATION

At its November 6, 2019 meeting, the Planning Commission recommended approval of this application and acceptance of the amended proffers by a vote of 5-0 with one abstention (Leverenz).

#### CHANGES SINCE PLANNING COMMISSION

None.

#### **PROJECT DESCRIPTION**

• The Promenade at John Tyler is a mixed use development approved for the construction of up to 204 dwelling units and  $\pm 47,918$  square feet of commercial space.

#### REZONING-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

- The 204 residential units are approved per the current adopted master plan as 110 residential units distributed in 11 ten-plex buildings, 80 residential units distributed in 40 duplex buildings, and 14 live-above units associated with the commercial development located at the four outparcels adjacent to Route 199.
- According to the applicant, (Attachment No. 9) construction of the residential portion of the project is substantially completed. However, the proposed commercial square footage approved for the outparcels has not yet been developed.
- The zoning land use designation type of the four outparcels subject to this amendment application is MU (i.e., residential, commercial, and office) located within mixed use structures.
- This amendment proposes revisions to the adopted master plan and proffers for a portion of The Promenade at John Tyler to allow for the following:
  - In lieu of constructing the 14 live-above units in mixed use buildings on the outparcels, the applicant would like to build another ten-plex, all residential building instead.
  - The proposed master plan therefore revises the land use designation of a portion of one of the outparcels located at 5311 John Tyler Highway which is approved for commercial, office, and multifamily units contained within a mixed use structure to a single use structure containing 10 residential units. If this amendment is approved, a total of 200 residential units out of 204 allowable units would be built on the site. The applicant has not indicated where or if the remaining four residential units will be constructed.
  - The proposed master plan also revises the land use designation of properties at 5299, 5303, and 5307, and the

remaining portion of property at 5311 John Tyler Highway approved for commercial, office, and multifamily units contained within mixed use structures to permit stand-alone commercial and/or office structures and open space. The Master Plan would still permit up to 47,918 square feet of these uses.

- The proposed proffer amendment would allow modifying the Community Space proffers (Attachment No. 3) by replacing the reference to the amended land use designation.
- This amendment will not change the previously approved residential density of 8.3 dwelling units per acre and will not permit any net increase in the total number of residential units previously approved. No other changes are proposed as part of this request.

#### PLANNING AND ZONING HISTORY

- The initial Williamsburg Crossing Shopping Center Master Plan was adopted by the Board of Supervisors in 1989 and permitted up to 657,390 square feet of nonresidential development. The Master Plan was subsequently amended by the adoption of two Special Use Permits (SUPs) in 1993 associated with a proposed outdoor amusement center. However, the SUP for the outdoor amusement center expired in 1996.
- In 1993, ± 13.3 acres was rezoned from MU and the Master Plan was amended to permit the development of up to 198 dwelling units and reduced the amount of nonresidential development to 535,665 square feet. La Fontaine subdivision consists of 160 of the permitted 198 dwelling units. The Riverside medical facility was constructed in 1999 at Kings Way.

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

# REZONING-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

# Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

- On December 9, 2014, the Board of Supervisors rezoned six properties totaling ± 24.54 acres within the Williamsburg Crossing Shopping Center from B-1, General Business, to MU, with proffers and design guidelines, to construct up to 204 dwelling units and commercial development along Route 199.
- On April 12, 2016, the Board of Supervisors approved an application to amend Condition No. 2 of the adopted proffer to clarify language regarding adherence to the Housing Opportunities Policy.
- On June 14, 2016, the Board of Supervisors approved an application to amend Condition No. 8 of the adopted proffers to amend the narrative description and conceptual cross-section of the Route 199 Community Character Corridor buffer that was submitted with the original rezoning application in order to allow the placement of a 5.5-foot berm with the northern portion of the buffer.

# Mix of Uses

Section 24-519(d) of the Zoning Ordinance states that in order to achieve the intent of the MU District, more than one land use category shall be used and no single use or category shall exceed 80% of the developable land area within a mixed use area, as designated on the Master Plan. Staff finds that this requirement is achieved with the proposed master plan amendment.

# **Proffers and Design Guidelines**

The applicant is proposing to amend Proffer No. 11. Community Spaces to ensure that the "public square" (as shown on the Master Plan) will be installed or bonded prior to the County being obligated to issue Certificates of Occupancy for the proposed new ten-plex building. If the construction of the "public square" is bonded, it shall be installed within seven years or prior to the issuance of a Certificate of Occupancy of the first building in the area designated on the Master Plan as EGJ. The proposed new ten-plex building will be constructed similarly to the existing residential buildings, with four-sided architecture consistent with the approved building elevations for The Promenade at John Tyler (Attachment No. 8). The commercial and office uses also remain subject to the approved Design Guidelines.

# **Fiscal Impact**

The applicant has submitted the County's Fiscal Impact worksheet submitted in 2014 as part of the rezoning of The Promenade at John Tyler. The County's Fiscal Impact worksheet indicates that the project will have a negative fiscal impact at build-out of \$14,717. Regarding the changes proposed by this current application, the applicant has indicated that they do not believe the total commercial revenue will change. They intend to develop the same square footage of commercial and residential space. The 14 remaining residential units will be built with the same revenue projections. If the last four residential units are built, the revenue projections would remain unchanged.

# SURROUNDING ZONING AND DEVELOPMENT

- <u>North</u>: Across Route 199 properties are zoned Planned Unit Development, PUD, and are located in the City of Williamsburg.
- <u>South</u>: Properties are zoned MU, Mixed Use (The Promenade at John Tyler).
- <u>West</u>: Properties are zoned B-1, General Business (Williamsburg Crossing Shopping Center).
- <u>East</u>: Properties are zoned R-2, General Residential (Winston Terrace).

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

# Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

Impacts/Potentially Unfavorable Conditions	<b>Status</b> (No Mitigation Required/Mitigated/Not Fully Mitigated)	Considerations/Proposed Mitigation of Potentially Unfavorable Conditions
<u>Public Transportation</u> : <u>Vehicular</u>	<u>No Mitigation</u> <u>Required</u>	<ul> <li>The proposal is not anticipated to generate additional traffic as the total number of residential units remain capped at 204 units.</li> <li>No changes to the right-of-way are proposed.</li> <li>No changes anticipated to Level of Service on Route 199.</li> <li>Mr. Dexter Williams of DRW Consultants has submitted a memorandum stating that the proposed ten-plex building does not substantially change the previous recommendations of the traffic impact study and no road improvements are warranted. The Virginia Department of Transportation staff has reviewed this application and concurs with its conclusion.</li> </ul>
Public Transportation: Pedestrian/Bicycle	No Mitigation Required	- The Pedestrian Accommodations Master Plan does not require installation of a sidewalk along Route 199. The requirement for a bike lane will be addressed as part of the review process of the site plan. Development on the outparcels will still connect internally with the existing and proposed residential and commercial development via sidewalks.
Public Safety	No Mitigation Required	<ul> <li>Subject property is served by Fire Station 3 on John Tyler Highway.</li> <li>Previously adopted proffers contributed toward County's Fire and EMS uses.</li> </ul>
Public Schools	No Mitigation Required	- A previously adopted proffer has contributed toward the County's school uses.
Public Parks and Recreation	No Mitigation Required	- A previously adopted proffer has contributed toward the County's parks and recreation uses.
Public Libraries and Cultural Centers	No Mitigation Required	- A previously adopted proffer has contributed toward the County's library uses.

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

# REZONING-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

<b>Staff Report for the December</b>	10, 2019, Board of Su	pervisors Public Hearing

Impacts/Potentially Unfavorable Conditions	<b>Status</b> (No Mitigation Required/Mitigated/Not Fully Mitigated)	Considerations/Proposed Mitigation of Potentially Unfavorable Conditions
Groundwater and Drinking	No Mitigation	- A previously adopted proffer has contributed toward the County's water system uses. A
Water Resources	Required	Water Conservation Agreement has been previously submitted for review and has been approved by James City Service Authority.
Watersheds, Streams and	No Mitigation	- Watershed: Mill Creek
<u>Reservoirs</u>	Required	- A previously adopted proffer has required the submittal of a Nutrient Management Plan for review and approval of the County's Stormwater and Resource Protection (SRP) Division.
		- SRP's staff has reviewed the amendment and provided comments that will be addressed as part of the review of the site plan for the proposal.
<u>Cultural/Historic</u>	<u>No Mitigation</u> <u>Required</u>	- A previously adopted proffer requires a Phase I Archaeological Study to be submitted for review and approval by the Planning Director prior to issuance of a land disturbing permit. A Phase I Archaeological Study has been submitted, and the Virginia Department of Historic Resources has concurred with the findings of the Study that no further studies are warranted.
<u>Nearby and Surrounding</u> <u>Properties</u>	No Mitigation Required	- Staff does not anticipate significant visual or other similar impacts on nearby properties.
Community Character	No Mitigation Required	- A previously adopted proffer requires a Community Character Corridor buffer along Route 199 with an average width of at least 50 feet.

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

#### REZONING-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

## Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### **COMPREHENSIVE PLAN**

The area for the proposed development (the four outparcels), as well as the Riverside medical facility, La Fontaine, the existing shopping center, and the remaining residential development at The Promenade at John Tyler are all included in the Williamsburg Crossing Shopping Center MU designation on the 2035 Comprehensive Plan Land Use Map. The general MU area designation descriptions note that mixed use areas should be inside the PSA and should be centers for higher density development with a mix of uses served by adequate infrastructure and public services. Further, centers with higher density development, redevelopment, and/or a broader spectrum of land uses are encouraged. Staff finds the proposed use consistent with the Comprehensive Plan.

# **PROPOSED PROFFER AMENDMENT**

Proposed proffers are provided as Attachment No. 3.

# STAFF RECOMMENDATION

Staff finds the proposal to be compatible with surrounding development and consistent with the adopted Comprehensive Plan and Zoning Ordinance. Staff recommends that the Board of Supervisors approve this application and accept the amended proffers.

JR/md RZ19-14MP19-16PromJTHwy

## Attachments:

- 1. Ordinance
- 2. Location Map

- 3. Proposed Proffer Amendment
- 4. Previously Adopted Proffers (Z-0005-2016/Z-0001-2016/Z-0003-2014)
- 5. Proposed Master Plan Amendment
- 6. Memorandum from Traffic Consultant
- 7. Restated Fiscal Impact Study
- 8. Proposed Architectural Elevation
- 9. Applicant's Letter of Request
- 10. Unapproved Minutes from the Planning Commission's November 6, 2019 Meeting

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

# ORDINANCE NO.

AN ORDINANCE TO AMEND THE EXISTING PROFFERS AND MASTER PLAN TO ALLOW FOR THE CONSTRUCTION OF AN ADDITIONAL TEN-PLEX BUILDING AND FOR CHANGES IN LAND USE DESIGNATIONS.

# CASE NOS. Z-19-0014 AND MP-19-0016. THE PROMENADE AT JOHN TYLER HIGHWAY

## PROFFER AND MASTER PLAN AMENDMENT

- WHEREAS, on December 9, 2014, the Board of Supervisors approved Case Nos. Z-0003-2014/MP-0003-2014, which rezoned certain property from B-1, General Business to MU, Mixed Use, with proffers (the "Original Proffers") and permitted the development known as The Promenade at John Tyler Highway; and
- WHEREAS, the Original Proffers were amended by the Board of Supervisors on April 12, 2016 (Case No. Z-0001-2016) and June 14, 2016 (Case No. Z-0005-2016), which amended Condition Nos. 2 and 8 of the Original Proffers, respectively, and retained all other proffers contained in the Original Proffers (all together the "Existing Proffers"); and
- WHEREAS, Mr. Jerry L. Bowman has submitted a request to amend the Existing Proffers and Master Plan for a portion of The Promenade at John Tyler Highway to allow for the construction of an additional ten-plex building and for changes in land use designations in the Master Plan; and
- WHEREAS, the properties subject to the application are located at 5299, 5303, 5307, and 5311 John Tyler Highway and can be further identified as James City County Real Estate Tax Map Parcel Nos. 4812200025, 4812200026, 4812200027, and 4812200028, respectively; and
- WHEREAS, the Planning Commission of James City County, following its consideration on November 6, 2019, recommended approval of Case Nos. Z-19-0014 and MP-19-0016, by a vote of 5-0 with one abstention; and
- WHEREAS, the Board of Supervisors of James City County, Virginia, finds Case Nos. Z-19-0014 and MP-19-0016 to be required by public necessity, convenience, general welfare, and good zoning practice.
- NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County, Virginia, that Case Nos. Z-19-0014 and MP-19-0016 are hereby approved as described herein and the amended voluntary proffers are accepted.

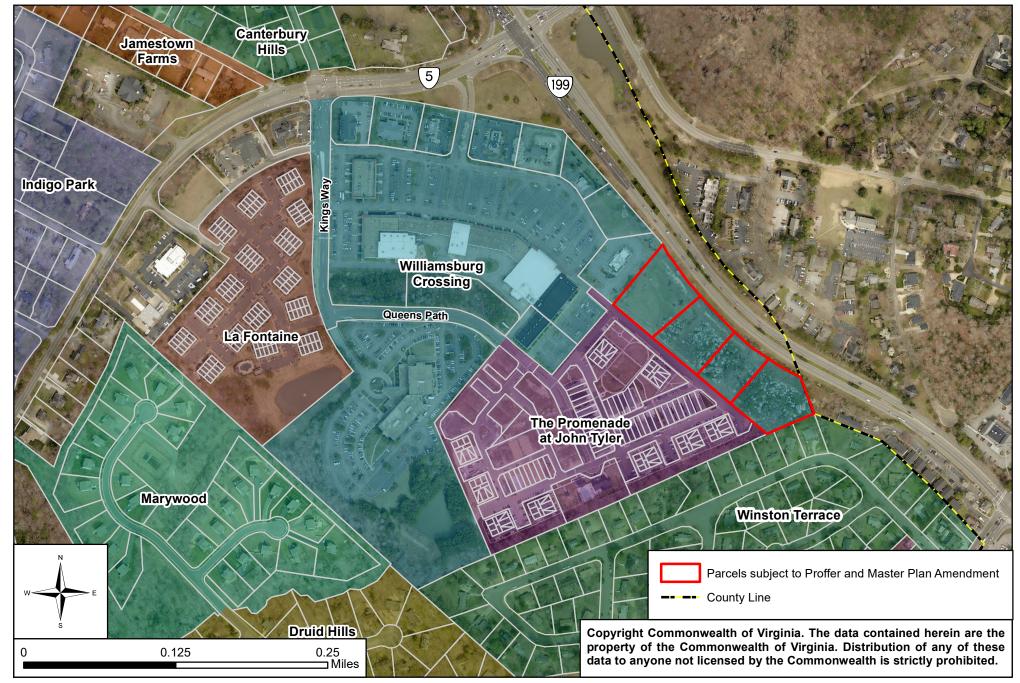
	James O. Icen Chairman, Bo		pervisors	
ATTEST:		VOTE AYE	S NAY	ABSTAIN
	HIPPLE LARSON		<u>IIAI</u>	<u>ADSTAIN</u>
Teresa J. Fellows	SADLER			
Deputy Clerk to the Board	MCGLENNON ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

Z19-14MP19-16JTHwyProm-res

# JCC Z-19-0014/MP-19-0016 The Promenade at John Tyler Highway Proffer and Master Plan Amendment





Tax Parcels: See attached Schedule A

Prepared By: Vernon M. Geddy, III, Esquire (VSB No: 21902) Geddy, Harris, Franck & Hickman 1177 Jamestown Road Williamsburg, VA 2318

Return to: James City County Attorney's Office 101-C Mounts Bay Road Williamsburg, Virginia 23185

# THIRD AMENDMENT TO PROFFERS

This Third Amendment to Proffers is made this <u>day of Mathem</u>, 2019 by UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership ("USA"), and FRANCISCUS AT PROMENADE, LLC, a Virginia limited liability company ("Franciscus"). USA and Franciscus together with their respective successors in title and assigns, are hereinafter sometimes called the "Owners" and are to be indexed as "Grantors." James City County, Virginia shall be indexed as "Grantee."

#### RECITALS

A. USA was the owner of certain real property (the "Property") in James City County, Virginia now zoned MU – Mixed Use, and subject to Proffers dated October 15, 2014, which Proffers are recorded in the Clerk's Office of the Circuit Court for the City of Williamsburg and County of James City as Instrument No. 150010679, as amended by First Amendment to Proffers dated February 12, 2016 and recorded as Instrument No.170018981 and Second Amendment to Proffers dated April 13, 2016 and recorded as Instrument No. 170007500 (the "Existing Proffers"). The Property is more particularly described in the Existing Proffers. B. USA has sold a portion of the Property to Franciscus by Deed dated May 20, 2016 and recorded in the aforesaid Clerk's Office as Instrument No. 160010182 and continues to own the balance of the Property.

C. The Owners have applied to amend the existing Master Plan for the Promenade at John Tyler and in connection therewith have submitted to the County an amended master plan entitled "Master Plan Amendment for The Promenade at John Tyler" made by AES Consulting Engineers and dated September 25, 2019 and on file with the County Planning Department (the "Amended Master Plan").

D. In connection with the requested master plan amendment, the Owners desire to amend Condition 11 of the Existing Proffers as set forth below. All capitalized terms used herein not otherwise defined shall have the definition set forth in the Existing Proffers.

#### AMENDMENTS TO CONDITIONS

1. The second sentence of Condition 11 of the Existing Proffers is hereby amended to read as follows:

"The Public Square shown on the Amended Master Plan shall be either installed or designed and its construction bonded in form and amount approved by the County Attorney prior to the County being obligated to issue any certificate of occupancy for Building No. 12, 10-Plex, as identified on the Amended Master Plan. If the construction of the Public Square is bonded as permitted above, it shall be installed prior to the earlier of (i) issuance of a certificate of occupancy for the first building in the Area designated on the Amended Master Plan as EGJ or (ii) the date seven (7) years from the approval of the requested master plan amendment. The Public Square shall be near the area depicted on the Amended Master Plan but the location may be adjusted with the approval of the Planning Director." 2. Except as specifically amended herein, the Existing Proffers remain unchanged and in full force and effect.

[remainder of page intentionally left blank - signatures appear on following page]

WITNESS the following signatures.

UNIVERSITY SQUARE ASSOCIATES By: Title: STATE OF Viginic CITY/COUNTY , to-wit: tok The foregoing instrument was acknowledged before me this  $2/\frac{1}{2}$  day of Morleal 2019, by <u>Jerry /</u> Brown as <u>Jeneral Acting</u> of UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership, on behalf of the partnership. ....... ngona NOTARY PUBLIC NOTARY PUBLIC REG # 324602 MY COMMISSION My commission expires: Registration No.: FRANCISCUS AT PROMENADE, LLC By: Title: STATE OF irhin a Norfaic CITY/COUNTY OF , to-wit: SK. The foregoing instrument was acknowledged before me this 2/ day of Noumber 2019, by Jerry L. Bowman as <u>Manager</u> of FRANCISCUS AT PROMENADE, LLC, a Virginia limited liability company, on behalf of the company. NOTARY PUBLIC My commission expires: PUBLIC REG # 324602 Registration No.: MY COMMISSION EXPIRES ONWEALTH

Page 4 of 5

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# Schedule A - Tax forcels

	4812500709	4812501201
4812500001A	4812500710	4812501202
4812500001B	4812500801	4812501301
4812500401	4812500802	4812501302
4812500402	4812500803	4812501401
4812500403	4812500804	4812501402
4812500404	4812500805	4812501501
4812500405	4812500806	4812501502
4812500406	4812500807	4812501601
4812500407	4812500808	4812501602
4812500408	4812500809	4812501701
4812500409	4812500810	4812501702
4812500410	4812500901	4812501801
4812500501	4812500902	4812501802
4812500502	4812500903	4812501901
4812500503	4812500904	4812501902
4812500504	4812500905	4812502001
4812500505	4812500906	4812502002
4812500506	4812500907	4812502101
4812500507	4812500908	4812502102
4812500508	4812500909	4812502201
4812500509	4812500910	4812502202
4812500510	4812501001	4812502301
4812500601	4812501002	4812502302
4812500602	4812501003	4812502401
4812500603	4812501004	4812502402
4812500604	4812501005	4812502501
4812500605	4812501006	4812502502
4812500606	4812501007	4812502601
4812500607	4812501008	4812502602
4812500608	4812501009	4812502701
4812500609	4812501010	4812502702
4812500610	4812501101	4812502801
4812500701	4812501102	4812502802
4812500702	4812501103	4812502901
4812500703	4812501104	4812502902
4812500704	4812501105	4812505200
4812500705	4812501106	4812505400
4812500705	4812501107	4812200025
4812500706	4812501108	4812200026
4812500707	4812501109	4812200027
4812500708	4812501110	4812200028

Page 5 of 5

# 170007500

Tax Parcels: 4812200020, 4812200025, 4812200026, 4812200027, 4812200028 and 4812200029

Prepared By: Vernon M. Geddy, III, Esquire (VSB No: 21902) Geddy, Harris, Franck & Hickman 1177 Jamestown Road Williamsburg, VA 23185

Return to: James City County Attorney's Office 101-C Mounts Bay Road Williamsburg, Virginia 23185

# SECOND AMENDMENT TO PROFFERS

This Second Amendment to Proffers is made this <u>3</u> day of <u>April</u>, 2016 by UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership (together with its successors in title and assigns, the "Owner"), to be indexed as "Grantor." James City County, Virginia shall be indexed as "Grantee."

# **RECITALS**

A. Owner is the owner of certain real property (the "Property") in James City County, Virginia now zoned MU – Mixed Use, and subject to Proffers dated October 15, 2014, which Proffers are recorded in the Clerk's Office of the Circuit Court for the City of Williamsburg and County of James City as Instrument No. 150010679, as amended by First Amendment to Proffers dated February 12, 2016 (the "Existing Proffers"). The Property is more particularly described in the Existing Proffers.

B. Owner desires to amend Condition 8 of the Existing Proffers as set forth below. All capitalized terms used herein not otherwise defined shall have the definition set forth in the Existing Proffers.

# AMENDMENTS TO CONDITIONS

1. The third sentence of Condition 8 of the Existing Proffers is hereby amended to read as follows:

"The buffers shall contain enhanced landscaping in accordance with the County's Enhanced Landscaping Policy as adopted April 9, 2013 and shall be consistent with the narrative description and conceptual cross-section of the buffer dated April 13, 2016 submitted to and on file with the County Planning Department."

2. Except as specifically amended herein, the Existing Proffers remain unchanged and in full force and effect.

[remainder of page intentionally left blank - signatures appear on following page]

Z-0005-2016 PR-118-A The Promenade at John Tyler Proffer Amendment - CCC Buffer Proffers Page 2 of 3 WITNESS the following signature.

UNIVERSITY SOUARE ASSOCIATES Bv Title: STATE OF Virginia Virginia Bouc CITY/COUNTY OF to-wit: The foregoing instrument was acknowledged before me this  $\boxed{3}$ day of 贵 anty, 2016, by Gory L. Werner 2016, by <u>(pury L. Werner</u> as <u>Manager</u> of UNIVE) ASSOCIATES, a Virginia general partnership, on behalf of the partnership. of UNIVERSITY SQUARE NOTARY PUBLIC HEIDI MARIE MACEMORE NOTARY PUBLIC REGISTRATION # 7562623 My commission expires: April Registration No.: 75 (p 2 (p 2 COMMONWEALTH OF VIRGINIA MY COMMISSION EXPIRES APRIL 30, 2017 OF

INSTRUMENT 170007500 RECORDED IN THE CLERK'S OFFICE OF WILLIAMSBURG/JAMES CITY COUNTY ON April 13, 2017 AT 10:47 AM MONA A. FOLEY , CLERK RECORDED BY: CAF

PR-118-A				
The Promenade at John Tyler				
Proffer Amendment - CCC				
Page 3 of 3				

Page 3 of 3



#### OFFICIAL RECEIPT WILLIAMSBURG/JAMES CITY COUNTY CIRCUIT DEED RECEIPT

DATE : 04/13/2017	TIME	: 10:47:38	CASE #: 830CLR170007	500
RECEIPT #: 17000013329	TRANSACTION #	: 17041300040		
<b>CASHIER : CAF</b>	<b>REGISTER #</b>	: WD19	FILING TYPE : OTHER	PAYMENT : FULL PAYMENT
INSTRUMENT : 170007500	BOOK	PAGE :	<b>RECORDED : 04/13/2017</b>	<b>AT :</b> 10:47
<b>GRANTOR : UNIVERSITY S</b>	QUARE ASSOCIATE	S	EX:N	LOC : CO
<b>GRANTEE : UNIVERSITY S</b>	QUARE ASSOCIATE	S	EX:N	<b>PCT</b> : 100%
RECEIVED OF : JAMES CITY C	OUNTY VIRGINIA			
ADDRESS : N/A				
DATE OF DEED : 04/13/2017				
CASH: \$0.00				
<b>DESCRIPTION 1 : 2ND AMENDM</b>	ENT TO PROFFERS	DATED 4/13/2016	<b>PAGES</b> : 003	<b>OP</b> :0
NAMES: 0				
CONSIDERATION: \$0.00	AVAL	\$0.00	MAP:	PIN :
	ACCOUNT	DESCRIPTION	PAID	
	301	DEEDS	\$0.00	
	•			

**TENDERED : \$** 0.00

AMOUNT PAID:\$ 0.00

CLERK OF COURT : MONA A. FOLEY

PAYOR'S COPY RECEIPT COPY 1 OF 2

Proffers Z-0005-2016 PR-118-A The Promenade at John Tyler Proffer Amendment - CCC Buffer Recordation

# 170018981

Tax Parcels: 4812200020, 4812200025, 4812200026, 4812200027, 4812200028 and 4812200029

Prepared By: Vernon M. Geddy, III, Esquire (VSB No: 21902) Geddy, Harris, Franck & Hickman 1177 Jamestown Road Williamsburg, VA 2318

Return to: James City County Attorney's Office 101-C Mounts Bay Road Williamsburg, Virginia 23185

# FIRST AMENDMENT TO PROFFERS

This First Amendment to Proffers is made this day of <u>theory</u>, 2016 by UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership (together with its successors in title and assigns, the "Owner"), to be indexed as "Grantor." James City County, Virginia shall be indexed as "Grantee."

# RECITALS

A. Owner is the owner of certain real property (the "Property") in James City County, Virginia now zoned MU – Mixed Use, and subject to Proffers dated October 15, 2014, which Proffers are recorded in the Clerk's Office of the Circuit Court for the City of Williamsburg and County of James City as Instrument No. 150010679 (the "Existing Proffers"). The Property is more particularly described in the Existing Proffers.

B. Owner desires to amend and restate Condition 2 of the Existing Proffers as set forth below. All capitalized terms used herein not otherwise defined shall have the definition set forth in the Existing Proffers.

# AMENDMENTS TO CONDITIONS

Page 1 of 4

1. Condition 2 of the Existing Proffers is hereby deleted and replaced in its entirety with the following;

2. <u>Housing Opportunities</u>. All of the dwelling units permitted on the Property shall be offered for sale or made available for rent at prices determined in accordance with the Housing Opportunities Policy and Housing Opportunities Policy Guide adopted by the Board of Supervisors on November 27, 2012 as provided below for units offered for sale:

Tier	Percent of dwelling units required	Number of units
30% - 60%	16%	30
61% - 80%	64%	120
81% - 120%	20%	40

Table 1 – 190 units on Parcels 4812200020 and 4812200029

Table 2 – 14 units on Parcels 4812200025, 4812200026, 4812200027 and 481220002	Table 2	- 14 units or	Parcels 4812200025	5,4812200026	,4812200027	' and 4812200028
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Tier	Percent of dwelling units required	Number of units
30% - 60%	16%	2
61% - 80%	64%	9
81% - 120%	20%	3

The forgoing affordable/workforce dwelling units shall be provided consistent with the criteria established by the Housing Opportunities Policy adopted by the Board of Supervisors on November 27, 2012 and in effect as of the date of approval of the requested rezoning to provide affordable and workforce housing opportunities at different price ranges to achieve the greater housing diversity goal of the 2035 Comprehensive Plan; provided, however, that if the County amends the Housing Opportunities Policy as in effect as of the date of approval of the requested rezoning to increase the targeted income ranges or otherwise make the Policy otherwise less

burdensome on the Owner, the Owner shall only be required to comply with the amended Policy.

2. Except as specifically amended herein, the Existing Proffers remain unchanged and in full force and effect.

[remainder of page intentionally left blank - signatures appear on following page]

WITNESS the following signature.

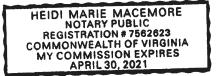
UNIVERSITY SQUARE ASSOCIATES By Title:

STATE OF Virginia Beach, to-wit:

The foregoing instrument was acknowledged before me this <u>24</u> day of February, 2016, by <u>here</u> as <u>Perfer</u> of UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership, on behalf of the partnership.

A NOTARY PUBLIC

My commission expires: April 30, 2021 Registration No.: 7562623



INSTRUMENT 170018981 RECORDED IN THE CLERK'S OFFICE OF WMSBG/JAMES CITY CIRCUIT ON September 29, 2017 AT 08:38 AM MONA A. FOLEY , CLERK RECORDED BY: EEO

> Z-0001-2016 PR-118-B The Promenade at John Tyler Proffer Amendment - HOP Proffers Page 4 of 4

# 150010679

Tax Parcels: 4812200020, 4812200025, 4812200026, 4812200027, 4812200028 and 4812200029

Prepared By: Vernon M. Geddy, III, Esquire (VSB No: 21902) Geddy, Harris, Franck & Hickman 1177 Jamestown Road Williamsburg, VA 2318

#### PROFFERS

THESE PROFFERS are made this 15<sup>th</sup> day of October, 2014 by UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership(together with its successors in title and assigns, the "Owner").

#### RECITALS

A. Owner is the owner of six parcels of land located in James City County, Virginia, being Tax Parcel No's.4812200020, 4812200025, 4812200026, 4812200027, 4812200028 and 4812200029, containing approximately 24.54 acres, more or less, and being more particularly described on Schedule A hereto (the "Property").

B. Franciscus Homes has contracted to purchase Tax Parcels 4812200020 and 4812200029 of the Property contingent upon approval of the requested rezoning. Upon taking title to that portion of the Property, Franciscus Homes shall be an "Owner" as defined herein.

C. The Property is designated Mixed Use on the County's Comprehensive Plan Land Use Map and is now zoned B-1 and is subject to the approved special use permit Master Plan for Williamsburg Crossing Shopping Center. Owner has applied to rezone the Property from B-1 to MU, Mixed Use, with proffers.

C. Owner has submitted to the County a master plan entitled "The Promenade at John Tyler" prepared by Clark Nexsen dated October 6, 2014 (the "Master Plan") for the Property in accordance with the County Zoning Ordinance.

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Page 1 of 12	Promenade at John Tyler (The)	
	Proffers	Page 1 of 12

\_ \_ . . . . . \_ \_ . .

D. Owners desire to offer to the County certain conditions on the development of the Property not generally applicable to land zoned MU in the form of the following Proffers.

NOW, THEREFORE, for and in consideration of the approval of the requested rezoning, and pursuant to Section 15.2-2303 of the Code of Virginia, 1950, as amended, and the County Zoning Ordinance, Owner agrees that it shall meet and comply with all of the following conditions in developing the Property. If the requested rezoning is not granted by the County, these Proffers shall be null and void.

#### **CONDITIONS**

1. <u>Cash Contributions</u>. (a) A one-time contribution shall be made to the County of \$5,556.67 for each single family attached dwelling unit constructed on the Property, subject to paragraph (f) below. Such contributions shall be used by the County for school uses.

(b) A one-time contribution shall be made to the County of \$61.00 for each dwelling unit constructed on the Property, subject to paragraph (f) below. Such contributions shall be used by the County for library uses.

(c) A one-time contribution shall be made to the County of \$71.00 for each dwelling unit constructed on the Property, subject to paragraph (f) below. Such contributions shall be used by the County for fire/EMS uses.

(d) A one-time contribution shall be made to the County of \$324.63 for each dwelling unit constructed on the Property, subject to paragraph (f) below. Such contributions shall be used by the County for parks and recreational purposes.

(e) A one-time contribution shall be made to the James City Service Authority of
 \$1,030.00 for each dwelling unit constructed on the Property, subject to paragraph (f) below.
 Such contributions shall be used by the County for water system uses.

Page 2 of 12 Z-3-14/MP-3-14 Promenade at John Tyler (The) Proffers Page 2 of 12 (f) The cash contributions proffered in paragraphs (a) through (e) above shall be reduced in accordance with Section 3 of the County's Housing Opportunities Policy as shown in the table in Proffer 2 below.

(g) Such per unit contributions shall be paid to the County after completion of the final inspection and prior to the time of the issuance of any certificate of occupancy for the unit in question.

(h) The per unit contribution amounts shall consist of the amounts set forth in paragraphs (a) through (e) plus any adjustments included in the Marshall and Swift Building Costs Index, Section 98, Comparative Cost Multipliers, Regional City Averages (the "Index") from 2014 to the year a payment is made if payments are made after on or after January 1, 2015, subject to reduction as provided in paragraph (f). The per unit contribution amount shall be adjusted once a year with the January supplement of the Index of the payment year. In no event shall the per unit contribution be adjusted to a sum less than the amounts set forth in the preceding paragraphs of this Section. In the event that the Index is not available, a reliable government or other independent publication evaluating information heretofore used in determining the Index (approved in advance by the County Manager of Financial Management Services) shall be relied upon in establishing an inflationary factor for purposes of increasing the per unit contribution to approximate the rate of annual inflation in the County.

 <u>Housing Opportunities</u>. All of the dwelling units permitted on the Property shall be offered for sale or made available for rent at prices that are targeted at households earning 30% to 120% of the Area Median Income ("AMI") as provided below:

Table 1 – 190 units on Parcels 4812200020 and 4812200029

Units targeted to (percent of	Percent of dwelling units	Number of units	Percentage cash proffer	2014 Price ranges per	
		Page 3 of 12	Z-3-14/MP-3-14 Promenade at Jo	ohn Tyler (The)	PR-118
			Proffers		Page 3 of 12

AMI)	required		reduction	Housing Opportunities Policy Guide*
30% to 60%	16%	30	100%	\$99,436 to \$173,376
Over 60% to 80%	64%	120	60%	\$173,377 to \$242,386
Over 80% to 120%	20%	40	30%	\$242,387 to \$380,407

Table 2 – 14 units on Parcels 4812200025, 4812200026, 4812200027 and 4812200028

Units targeted to (percent of AMI)	Percent of dwelling units required	Number of units	Percentage cash proffer reduction	2014 Price ranges per Housing Opportunities Policy Guide*
30% to 60%	16%	2	100%	\$99,436 to \$173,376
Over 60% to 80%	64%	9	60%	\$173,377 to \$242,386
Over 80% to 120%	20%	3	30%	\$242,387 to \$380,407

\* Per the Housing Opportunities Policy Guide price ranges are set annually by the County's Office of Housing and Community Development based on the definitions in the Policy.

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	Proffers	Page 4 of 12

The forgoing affordable/workforce dwelling units shall be provided consistent with the criteria established by the Housing Opportunities Policy and Housing Opportunities Policy Guide adopted by the Board of Supervisors on November 27, 2012 and in effect as of the date of approval of the requested rezoning to provide affordable and workforce housing opportunities at different price ranges to achieve the greater housing diversity goal of the 2009 Comprehensive Plan; provided, however, that if the County amends the Housing Opportunities Policy as in effect as of the date of approval of the requested rezoning to increase the targeted income ranges or otherwise make the Policy otherwise less burdensome on the Owner, the Owner shall only be required to comply with the amended Policy. With respect to affordable and workforce rental units provided pursuant to this proffer, if any, Owner shall submit an annual report for each year of the required 30 year term to the County Director of Planning on or before January 30 of the current year identifying the location of the units and the rental rates charged demonstrating such rates are within the specified affordable and workforce housing income range. With respect to affordable/workforce rental units, at the time such units are provided in accordance with this Proffer a notice in form approved by the County Attorney shall be recorded in the County land records providing notice that the units are subject to the County's Housing Opportunities Policy adopted by the Board of Supervisors on November 27, 2012 and in effect as of the date of approval of the requested rezoning. If an affordable/workforce rental unit is subsequently sold in accordance with the sale requirements of this proffer, the notice will be released from the unit sold. With respect to for sale affordable and workforce units provided pursuant to this proffer, a soft second mortgage meeting the requirements of the Housing Opportunities Policy or other instrument approved in advance by the County Attorney shall be executed by the initial purchaser thereof and recorded against the unit to assure the unit continues to meet the

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requirements of the Housing Opportunities Policy and a copy of the settlement statement for the sale shall be provided to the Director of Planning. In addition, each deed to an affordable or workforce for sale unit shall include a right of first refusal in favor of the County in the event a subsequent owner desires to sell the unit. All affordable or workforce units provided pursuant to this Proffer shall be rented or sold to persons whose incomes fall within the qualifying income ranges used to determine the prices/rental rates under the Housing Opportunities Policy.

3. Archaeology. A Phase I Archaeological Study for the Property shall be submitted to the Director of Planning for review and approval prior to issuance of a land disturbing permit. A treatment plan shall be submitted and approved by the Director of Planning for all sites in the Phase I study that are recommended for a Phase II evaluation and/or identified as eligible for inclusion on the National Register of Historic Places. If a Phase II study is undertaken, such a study shall be approved by the Director of Planning and a treatment plan for said sites shall be submitted to, and approved by, the Director of Planning for sites that are determined to be eligible for inclusion on the National Register of Historic Places and/or those sites that require a Phase III study. If in the Phase II study, a site is determined eligible for nomination to the National Register of Historic Places and said site is to be preserved in place, the treatment plan shall include nomination of the site to the National Register of Historic Places. If a Phase III study is undertaken for said sites, such studies shall be approved by the Director of Planning prior to land disturbance within the study areas. All Phase I, Phase II, and Phase III studies shall meet the Virginia Department of Historic Resources' Guidelines for Preparing Archaeological Resource Management Reports and the Secretary of the Interior's Standards and Guidelines for Archaeological Documentation, as applicable, and shall be conducted under the supervision of a qualified archaeologist who meets the qualifications set forth in the Secretary of the Interior's

Page 6 of 12

Z-3-14/MP-3-14 PR-118 Promenade at John Tyler (The) Proffers Page 6 of 12 *Professional Qualification Standards*. All approved treatment plans shall be incorporated into the plan of development for the Property and the clearing, grading or construction activities thereon. This proffer shall be interpreted in accordance with the County's Archaeological Policy adopted by the County on September 22, 1998.

4. <u>Nutrient Management Plan</u>. The Owner shall be responsible for contacting an agent of the Virginia Cooperative Extension Office ("VCEO") or, if a VCEO agent is unavailable, a Virginia Certified Nutrient Management Planner to conduct soil tests and to develop, based upon the results of the soil tests, customized nutrient management plans (the "Plans") for the Property. The Plan shall be submitted to the County's Engineering and Resource Protection Director for his review and approval prior to the issuance of the 50<sup>th</sup> certificate of occupancy for buildings on the Property by the County. The property owners association for the Property shall be responsible for ensuring that any nutrients applied to common areas owned or controlled by the association within the Property are applied in accordance with the Plan.

5. <u>Water Conservation</u>. The Owner shall be responsible for developing water conservation standards for the Property to be submitted to and approved by the James City Service Authority ("JCSA"). The standards shall address such water conservation measures as limitations on the installation and use of irrigation systems and irrigation wells, the use of drought resistant native and other adopted low water use landscaping materials and warm season turf on lots in areas with appropriate growing conditions for such turf and the use of water conserving fixtures and appliances to promote water conservation and minimize the use of public water resources. The standards shall be approved by the JCSA prior to final subdivision or site plan approval.

6. <u>Road Repair and Dedication</u>. Prior to issuance of the first certificate of occupancy for a dwelling unit on the Property, (i) either the deficiencies listed in the punch list dated September

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Z-3-14/MP-3-14 PR-118 Promenade at John Tyler (The) Proffers Page 7 of 12 15 made by the Virginia Department of Transportation ("VDOT") for Kingsway and "Road A" shall have been corrected and inspected by VDOT such that the roads are eligible for acceptance into the Commonwealth's secondary road system or the work necessary to correct such deficiencies shall have been bonded in form satisfactory to the County Attorney and (ii) the plat necessary to dedicate the right of way for such roads for public use shall have prepared and submitted to the County, with all required property owner signatures.

7. Architectural Guidelines. Prior to final approval of a site plan for development of the Property, Owner shall prepare and submit design guidelines to the Director of Planning for review and approval setting forth design and architectural standards for the development of the Property generally consistent with the typical architectural elevations included in the Community Impact Statement submitted with the Application for Rezoning and addressing items such as architectural features, color scheme, roof lines, building materials, streetscape improvements and landscaping (the "Guidelines") and requiring architectural consistency between the residential and commercial buildings developed on the Property. Once approved, the Guidelines may not be amended without the approval of the Director of Planning. All building plans and building elevations shall be generally consistent with the Guidelines. Prior to the issuance of final site plan approval for each building on the Property, architectural plans for such building shall be submitted to the Director of Planning for his review for general consistency with the Guidelines. The Director of Planning shall review and either approve or provide written comments settings forth changes necessary to obtain approval within 30 days of the date of submission of the plans in question. All buildings shall be constructed in accordance with the approved plans. In the case of plans that will be used on more than one building, Director of Planning approval need only be obtained for the initial building permit.

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8. <u>Community Character Corridor Buffer</u>. The Community Character Corridor buffer along Route 199 shall have an average width of at least 50 feet. A landscaping plan for this buffer shall be shown as part of the initial building site plan, or shall be submitted as a separate plan concurrent with the initial building site plan. The buffers shall contain enhanced landscaping in accordance with the County's Enhanced Landscaping Policy as adopted April 9, 2013 and shall be consistent with the narrative description and conceptual cross-section of the buffer submitted with the Application for Rezoning. The landscaping shown on the approved landscape plan(s) shall be installed or its installation during the next appropriate growing season bonded in form approved by the County Attorney prior to issuance of a certificate of occupancy for the initial building on the Property, unless other arrangements are approved by the Planning Director, or his designee, in writing.

9. <u>Condominium Owners Association</u>. There shall be organized a condominium owner's association or associations (the "Association") as required by the Virginia Condominium Act (the "Act") in accordance with Virginia law in which all residential condominium unit owners in the Property, by virtue of their property ownership, shall be members.

10. Private Streets. Any and all streets on the Property may be private. Pursuant to Section 24-528 of the Zoning Ordinance, private streets within the Property shall be maintained by the Association. The condominium instruments shall require the Association to create, fund and maintain a reserve for capital components, including private roads, in amounts determined in accordance with the Act and conduct capital reserve studies and adjust such reserves in accordance with the Act.

11. <u>Community Spaces</u>. The clubhouse and pool, two welcome parks, pocket park and community park shown on the Master Plan shall be installed prior to the County being obligated

Page 9 of 12

Z-3-14/MP-3-14 PR-118 Promenade at John Tyler (The) Proffers Page 9 of 12 to issue certificates of occupancy for more than 48 residential units on the Property. The Public Square shown on the Master Plan shall be installed prior to the County being obligated to issue certificates of occupancy for the first building in the area designated on the Master Plan as M (EGC).

12. <u>Bus Pull-Off/Shelter</u>. Prior to final development plan approval for development of the Property, Owner shall have consulted with Williamsburg Area Transit Authority ("WATA") regarding the need for a bus pull-off area and a bus shelter on the Property. If the Williamsburg Area Transit Authority determines there is a need for a bus pull-off area and a bus shelter on the Property, such bus pull-off area and bus stop shelter shall be shown on the development plans for the Property in a location approved by Owner and WATA. Such bus pull-off area and bus stop shelter shall be installed prior to the County being obligated to issue certificates of occupancy for more than 48 residential units on the Property.

13. Severability. In the event that any clause, sentence, paragraph, section or subsection of these Proffers shall be adjudged by any court of competent jurisdiction to be invalid or unenforceable for any reason, including a declaration that it is contrary to the Constitution of the Commonwealth of Virginia or of the United States, or if the application thereof to any owner of any portion of the Property or to any government agency is held invalid, such judgment or holding shall be confined in its operation to the clause, sentence, paragraph, section or subsection hereof, or the specific application thereof directly involved in the controversy in which the judgment or holding shall have been rendered or made, and shall not in any way affect the validity of any other clause, sentence, paragraph, section or provision hereof.

14. <u>Successors and Assigns</u>. These Proffers shall be binding upon and shall inure to the benefit of the parties hereto, and their respective heirs, successors and/or assigns.

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Z-3-14/MP-3-14 PR-118 Promenade at John Tyler (The) Proffers Page 10 of 12 WITNESS the following signature.

UNIVERSITY SQUARE ASSOCIATES By: Title anner

STATE OF Virginia Beach to-wit:

The foregoing instrument was acknowledged before me this 15 day of October, 2014, by Frank R. Spicker as Partner of UNIVERSITY SQUARE ASSOCIATES, a Virginia general partnership, on behalf of the partnership.

NOTARY PUBLIC

My commission expires: April 30, 2017 Registration No.: 75 62 623 HEIDI MARIE MACEMORE NOTARY PUBLIC REGISTRATION # 7562623 COMMONWEALTH OF VIRGINIA MY COMMISSION EXPIRES APRIL 30, 2017

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 Promenade at John Tyler (The)
 Proffers
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Schedule A

#### **Property Description**

Those certain parcels or lots of land located in James City County, Virginia shown and set out as (i) "New Parcel 25," "New Parcel 26," "New Parcel 27," "New Parcel 28," and "New Parcel 29" on the plat entitled "PLAT OF RESUBDIVISION AND LOT LINE EXTINGUISHMENT SHOWING NEW PARCELS 2, 24-29, WILLIAMSBURG CROSSING" made by AES Consulting Engineers dated November 2, 1999 which plat is recorded in the Clerk's Office of the Circuit Court for the City of Williamsburg and County of James City in James City Plat Book 75 at page 92 and (ii) "Residual Parcel 20" on the plat entitled "RESUBDIVISION OF PARCEL 20, WILLIAMSBURG CROSSING" made by Langley and McDonald, P.C. and dated July 30, 1997, which plat is recorded in the aforesaid Clerk's Office in James City Plat Book 67 at page 37.

VIRGINIA: CITY OF WILLIAMSBURG & COUNTY OF JA This document was admitted to record on 10 - 2 - 2015at 8.5 AM/PM. The taxes imposed by Virginia Cod Section 58.1-801, 58.1-802 & 58.1-814 have been paid. ADDITIONAL TAX LOCAL TAX STATE TAX TESTE: BETSY B. WOOLRIDGE, CLERK Clerk

	Z-3-14/MP-3-14	PR-118
2 of 12	Promenade at John Tyler (The)	
	Proffers	Page 12 of 12

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#### OFFICIAL RECEIPT WILLIAMSBURG/JAMES CITY COUNTY CIRCUIT COURT 5201 MONTICELLO AVE SUITE 6 WILLIAMSBURG, VA 23188 757-564-2242

#### DEED RECEIPT

DATE: 06/02/15 TIME: 08:51:39 ACCOUNT: 830CLR15		4
CASHIER: AES REG: WD19 TYPE: OTHER PAYMEN	T: FULL PAYMENT	
INSTRUMENT : 150010679 BOOK: PAGE:	RECORDED: 06/02/15 AT 08:5	1
GRANTOR: UNIVERSITY SQUARE ASSOCIATES	EX: N LOC: CO	
GRANTEE: UNIVERSITY SQUARE ASSOCIATES	EX: N PCT: 100%	
AND ADDRESS : N/A N/A, XX. 00000	전 것 같은 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 것 같은 것 같이 없다.	
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DESCRIPTION 1: SIX PARCELS JAMES CITY COUNTY 2:	PAGES: 0 OP: NAMES: 0	0
CONSIDERATION: .00 A/VAL:	.00 MAP: PIN:	
000 ** ZERO PAYMENT ** .00		
	TENDERED : .00	

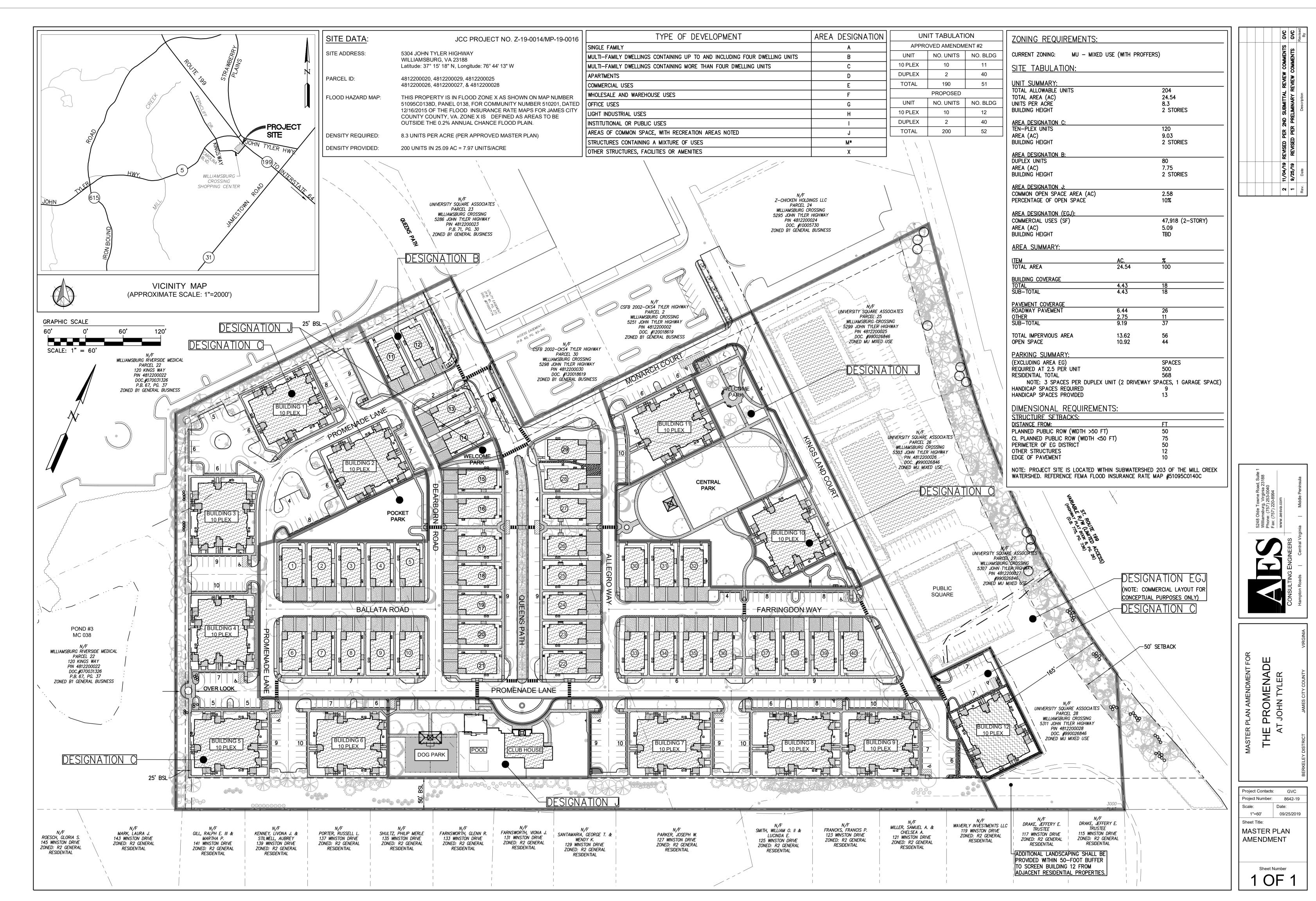
TENDER	ED :	.00
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CLERK OF COURT: BETSY B. WOOLRIDGE

PAYOR'S COPY RECEIPT COPY 1 OF 2

> Z-3-14/MP-3-14 PR-118 Promenade at John Tyler (The) Proffers Recordation Page







TO:Jerry L. Bowman, Esq.FROM:Dexter R. Williams, P. E.SUBJECT:The Promenade At John Tyler<br/>Relative Effect Of Additional Residential UnitsDATE:September 24, 2019

The May 17, 2014 traffic study compared the effect of two trip generation scenarios for The Promenade At John Tyler: 1) 190 townhouse/condo units, and 2) retail development of the property as zoned.

Enclosed Exhibit 2 is from the 5/17/14 traffic study and shows the development plan at the time. In addition to the 190 residential units, there are four parcels along the Rt. 199 frontage shown for "Potential Future Commercial Development". Trip generation for the four parcels along Rt. 199 (designated Parcels 25, 26, 27, and 28 on current AES Master Plan Amendment) was not addressed directly in the 5/17/14 study. For the 190 residential unit scenario, the four parcels were not included. For the retail development scenario, trip generation was not developed using parcel areas. Trip assignment for the 190 residential units in the 5/17/14 study is shown on enclosed Exhibit 6A.

Trip generation for the retail scenario for The Promenade assumed a doubling of then-existing retail traffic at Williamsburg Crossing. Enclosed Exhibit G shows the trip assignment for the assumed retail traffic.

TABLE ONE. 5/1/14 Secharlo Trip Ceneration							
		WEEKDAY TRIP GENERATION					
	AM E	AM PEAK HOUR			PM PEAK HOUR		
	Enter	Exit	Total	Enter	Exit	Total	
190 Townhouse/Condos	15	71	86	68	34	102	
Retail Use As Zoned	137	112	249	270	195	465	

The following table compares trip generation the two scenarios in the 5/17/14 study: TABLE ONE: 5/17/14 Scenario Trip Generation

The previously zoned retail trip generation is 2.9 times the 190 residential units in the AM peak hour and 4.66 times the 190 residential units in the PM peak hour. The substantially lower trip generation for the then-proposed residential use produced much better traffic results in support of the land use change at that time.

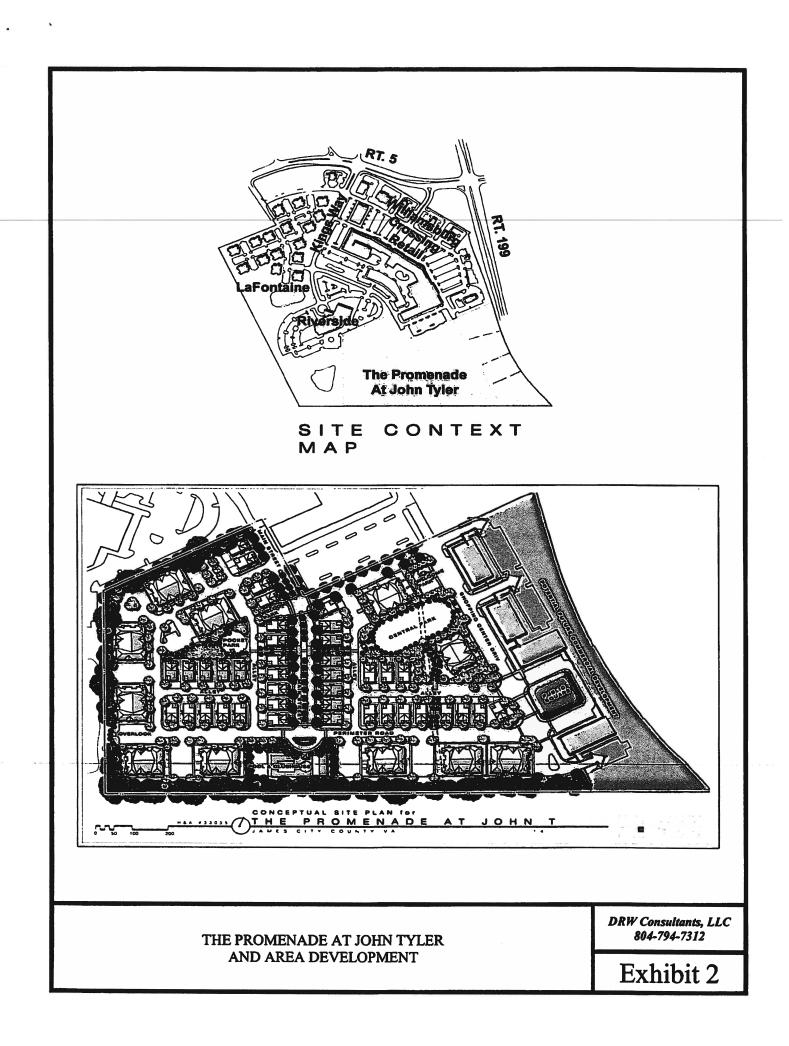
The current proposal for a total of 200 units does not appreciably change the previous study conclusions for much better traffic results relative to retail use. The following table shows compares the proposed 200 units with the previous retail trip generation:

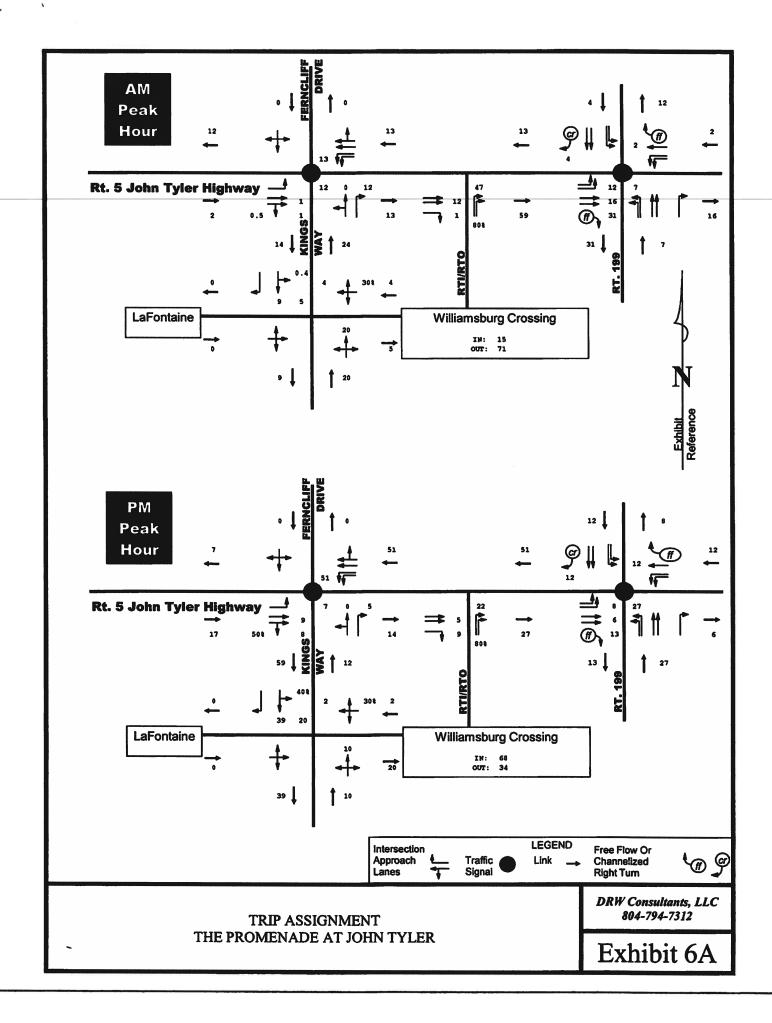
2319 Latham Place Midlothian, VA 23113 Jerry L. Bowman, Esq. September 24, 2019

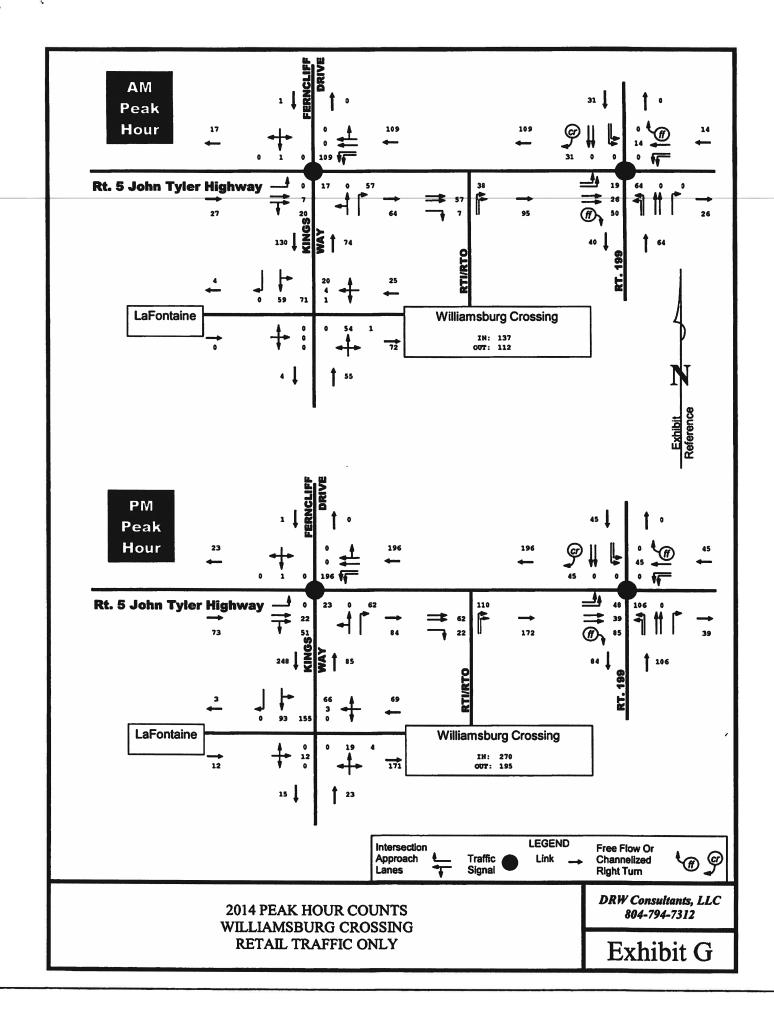
		WEEKDAY TRIP GENERATION						
	PEAK H	PEAK HOUR		PM PEAK HOUR				
	Enter	Exit	Total	Enter	Exit	Total		
200 Low-Rise Multifamily	21	71	92	69	40	109		
Retail Use As Zoned	137	112	249	270	195	465		

TABLE TWO: Current Scenario Trip Generation

The previously zoned retail trip generation is 2.7 times the 200 residential units in the AM peak hour and 4.27 times the 200 residential units in the PM peak hour. 200 residential units or even the 204 total allowable units on the master plan will show essentially the same results as the 05/17/14 study: any residential use in this trip generation range produces much better traffic results that the original retail use.







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Version 12.6.12	James City			nake sure to u	-
	County			mpanying Exc	1
	Jamentown 1607			heet to calculation bers below.	ate
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	gle Family Attached	204	Manufactured Home	e lo	
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Total Dwelling Units Are any units affordab Residential Expenses – School 2b) TOTAL NEW S from (2a) its correspon students generated by Unit Type Single Family Detached Townhome/Condo/Attached	Expenses TUDENTS GENERATED nding Student General y the proposal. Number of Propose Units (from 2a) 0 204	204 (I ). Multi otion Ra	tiply the number of eac ate below. Then, add t Student Generation Rate 0.40 0.17	h type of propo he total numbe Students Gen 0 34.68	r of nerated

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2c). TOTAL SCHOOL EXPENSES. *Multiply* the total number of students generated from (2b) by the Per-Student Total Expenses below.

2

Total Students	Per-Student	Per-Student Capital	Per-Student	Total School
Generated	<b>Operating Expenses</b>	Expenses	<b>Total Expenses</b>	Expenses
34.68	\$5920.16	\$2176.06	\$8096.22	\$ 280,776.91

#### **Residential Expenses - Non-School Expenses**

2d) TOTAL POPULATION GENERATED. *Multiply* the number of proposed units from (2a) and multiply by the Average Household Size number below.

Total Units Proposed	Average Household Size	<b>Total Population Generated</b>
204	2.19	446.76

2e) TOTAL NON-SCHOOL EXPENSES. *Multiply* the population generated from (2d) by the Per-Capita Non-School Expenses below.

Total Population Generated	Per-Capita Non-School Expenses	Total Non-School Expenses
446.76	\$640.98	\$ 286,364.22

2f) TOTAL RESIDENTIAL EXPENSES. Add school expenses from (2c) and non-school expenses (2e) to determine total residential expenses.

Total School Expenses	Non-School Expenses	Total Residential Expenses
\$ 280,776.91	\$ 286,364.22	\$567,141.13

#### **Residential Revenues**

2g) TOTAL REAL ESTATE EXPECTED MARKET VALUE. Write the number of each type of units proposed from (2a). Then *determine the average* expected market value for each type of unit. Then, *multiply* the number of unit proposed by their average expected market value. Finally, *add* the total expected market value of the proposed units.

Unit Type:	Number of Units:	Average Expected Market Value:	Total Expected Market Value:
Single Family Detached	0	\$0	\$0
Townhome/Condo/Multifamily	204	\$ 224,404.44	\$45,778,490
Total:	204	N/A	\$45,778,490

2h) TOTAL REAL ESTATE TAXES PAID. *Multiply* the total market value from (2g) by the real estate tax rate blow.

Total Market Value	Real Estate Tax Rate	Total Real Estate Taxes Paid
\$45,778,490	0.0077	\$ 352,494.37

2i) TOTAL PERSONAL PROPERTY TAXES PAID. *Multiply* the total real estate taxes paid (2h) by the property tax average below.

3

\$352,494.37	0.15	\$52.874.16
Real Estate Tax Paid	Personal Property Tax Average	Personal Property Taxes Paid

2j) TOTAL SALES & MEALS TAXES PAID. *Multiply* the total real estate taxes paid (2h) by the sales and meals tax average below:

Real Estate Tax Paid	Sales and Meals Tax Average	Total Sales & Meals Taxes Paid
\$ 352,494.37	.09	\$31,724,49

2k) TOTAL CONSERVATION EASEMENT TAXES PAID. If the proposal contains a conservation easement, *multiply* the size of the proposed conservation easement by the conservation easement assessment rate.

Proposed Conservation	Assessment Rate	<b>Conservation Easement Taxes</b>
Easement Size		Paid
0	\$2000/acre (prorated)	\$0

21) TOTAL HOA TAXES PAID. If the HOA will own any property that will be rented to non-HOA members, *multiply* the expected assessed value of those rentable facilities by the real estate tax rate below.

HOA Property Type	Total Assessed Value	Real Estate Tax Rate	<b>Total HOA Taxes Paid</b>
Common Area	0	.0077	\$0

2m) TOTAL RESIDENTIAL REVENUES. *Add* all residential taxes paid to the County from (2h) through (2l).

Total Residential Revenues	\$442,821.82

2n) RESIDENTIAL FISCAL IMPACT. Subtract total residential revenues (2m) from total residential expenses (2f).

<b>Total Residential Expenses</b>	Total Residential Revenues	Total Residential Fiscal impact
567,141.16	437,093.02	\$(130,048.11)

#### Fiscal Impact Analysis Worksheet Section 3: Commercial and Industrial Developments

#### **Commercial and industrial Expenses**

3a) TOTAL NEW BUSINESSES. How many new businesses are proposed? 6 (include all businesses that will rent or lease space at the location as part of the proposal, including probable tenants of an office park or strip mail).

## 3b) TOTAL COMMERCIAL EXPENSES. *Multiply* the total business real estate expected assessment value from (3c) below by the Commercial Expenses Rate below.

Total Expected Assessment Value	<b>Commercial Expense Rate</b>	Total Commercial Expenses
\$1	0.0045	\$ 29, 063.46

4

#### Commercial & Industrial Revenues

3c) TOTAL REAL ESTATE EXPECTED ASSESSMENT VALUE. Estimate the expected real estate assessment value, at buildout, of all proposed commercial element properties below.

Proposed Business Properties (by use and location)	Expected Assessment Value
Retail - Parcel 25	\$1,982,660.00
Retail - Parcel 26	\$1,982,660.00
Retail - Parcel 27	\$1,982,660.00
Retail - Parcel 28	\$583,135.00
Total:	\$ 6,531,115.00

3d) TOTAL REAL ESTATE TAXES PAID. *Multiply* the total expected market property value from (3c) by the real estate tax rate below.

Expected Market Value	Real Estate Tax Rate	Real Estate Taxes Paid
6,531,115.00	0.0077	\$ 50,289.59

3e) TOTAL BUSINESS PERSONAL PROPERTY TAXES PAID. *Multiply* the total business capitalization for each proposed commercial element by the business personal property tax rate below. Then *add* the total personal property taxes paid.

Proposed Business	Total Business	Personal Property Tax	Total Business
Name	Capitalization	Rate	Property Taxes Paid
Retail 1-4	\$2,410,776.28	0.01	\$24,107.76
		0.01	
		0.01	
Total:	\$2,410,776.28	N/A	\$24,107.78

3f) TOTAL BUSINESS MACHINERY AND TOOLS TAXES PAID. If any manufacturing is proposed, *multiply* the total business capitalization for each proposed manufacturing element by the business machinery and tools tax rate below. Then, *add* the machinery and tools tax paid.

Proposed Business	Total Business	Machinery and Tools	Total Business
Name	Capitalization	Tax Rate	<b>Property Taxes Paid</b>
	\$0	0.01	\$0
		0.01	
Total:		N/A	\$0

3g) TOTAL SALES TAXES PAID. Estimate the applicable total gross retail sales, prepared meals sales, and hotel/motel room sales for proposal's commercial elements below. Then, *multiply* the projected commercial gross sales by the applicable sales tax rates. Then, *add* the total sales taxes paid.

Tax Type	<b>Projected Gross Sales</b>	Sales Tax Rates	Sales Taxes Paid
<b>Retail Sales</b>	\$7,726,567.06	0.01 of Gross Retail Sales	\$77,265.67
Prepared Meals		0.04 of Prepared Sales	
Hotel, Motel		0.02 of Gross Sales*	
Total:	N/A	N/A	\$77,265.67

\*Actual Occupancy Tax is 5% of Gross Sales; however, 60% of those funds are targeted to tourism.

3h) TOTAL BUSINESS LICENSES FEES PAID. Estimate each business element's total gross sales. *Multiply* each business element's projected gross sales by the Annual Business License rate to determine annual business licenses fee paid.

Proposed Busines Name(s)	Business Type* (see exhibit sheet)	Projected Total Gross Sales	Business License Rate	Annual Business License Fees Paid
	Professional Services		0.0058	
Retail 1-4	Retail Services	\$7,726,567.06	0.0020	\$15,453.13
	Contractors		0.0016	
	Wholesalers		0.0005	
	Exempt*		No fee due	
	Other Services		0.0036	
	Total	N/A	N/A	\$ 15,453.13

3i) TOTAL COMMERCIAL AND INDUSTRIAL REVENUES. *Add* the total taxes and fees paid by all of the business elements from (3d) through (3h).

Total Commercial and Industrial Revenues	\$167,116.15	

3j) COMMERCIAL FISCAL IMPACT. *Subtract* total commercial and industrial revenues (3i) from total commercial and industrial expenses (3b).

Total Commercial Expenses	Total Commercial Revenues	Total Commercial Fiscal Impact
29, 063.46	167,116.15	\$ 138,052.69

3k) TOTAL PROPOSED FISCAL IMPACT. *Add* residential fiscal impacts (2n) and commercial fiscal impacts (3j).

<b>Residential Fiscal Impact</b>	Commercial Fiscal Impact	Total Proposed Fiscal Impact
(\$130,048.11)	\$138,052.69	\$ \$8.004.58

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#### Fiscal Impact Analysis Worksheet Section 4: Current Land Use

Current Residential Use (If there are no existing residential units, skip to (4g)).

4a) TOTAL CURRENT DWELLING UNITS. Please indicate the total number of each type of existing dwelling unit. Then, *add* the total number of existing dwelling units.

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Single Family Detached	0	Apartment	0
Townhome/Condominium/Single Family Attached	0	Manufactured Home	0
Total Dwelling Units	0		

#### Residential Expenses - School Expenses

4b) TOTAL CURRENT STUDENTS. *Multiply* the number of existing units from (4a) by its corresponding Student Generation Rate below. Then, *add* the total number of existing students.

Unit Type	Number of Existing Units	Student Generation Rate	Existing Students
Single Family Detached	0	0.40	0
Townhome/Condo/Attached	0	0.17	0
Apartment	0	0.31	0
Manufactured Home	0	0.46	0
Total	0	N/A	0

4c) TOTAL CURRENT SCHOOL EXPENSES. *Multiply* the total number of current students from (4b) by the per-student school cost below.

Number of Existing Students	Per-Student School Cost	Current School Expenses
0	\$8096.22	\$0

#### **Residential Expenses - Non-School Expenses**

4d) TOTAL CURRENT POPULATION. *Multiply* the total number of existing units from (4a) by average household size below.

Total Existing Units	Average Household Size	Total Current Population
0	2.19	\$0

4e) TOTAL CURRENT NON-SCHOOL EXPENSES. *Multiply* the current population from (4d) by per-capita non-school expenses below.

Total Current Population	Per-Capita Non-School Expenses	Current Non-School Expenses
0	\$640.98	\$0

4f) TOTAL RESIDENTIAL EXPENSES. Add school expenses from (4c) and non-school expenses from (4c)

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School Expenses	Non-School Expenses	Residential Expenses
\$0	\$0	\$0

#### **<u>Residential Revenues</u>**

4g) TOTAL CURRENT ASSESSMENT VALUE. *Search* for each residential property included in the proposal on the Parcel Viewer at <u>http://property.iccegov.com/parcelviewer/Search.aspx</u>. *Indicate* each property's total assessment value below. Then, *add* total assessment values.

Property Address and Description	Assessment Value
5204 John Tyler Highway	\$1,217,000
5304 John Tyler Highway	\$981,200
5299, 5303, 5307 & 5311 John Tyler Highway	\$752,700
Total:	\$2,950,900

4h) TOTAL CURRENT REAL ESTATE TAXES PAID. *Multiply* the total assessment value from (4g) by the real estate tax rate below.

Total Assessment Value	Real Estate Tax Rate	Real Estate Taxes Paid
\$2,950,900	.0077	\$22,721.93

4i) TOTAL CURRENT PERSONAL PROPERTY TAXES PAID. *Multiply* total real estate taxes paid from (4h) by the personal property tax average below.

Real Estate Tax Paid	Personal Property Tax Average	Personal Property Paid
\$22,721.93	0.15	\$0 (No residents to pay PPT)

4j) TOTAL CURRENT SALES AND MEALS TAXES PAID. *Multiply* the total real estate taxes paid from (4h) by the sales and meals tax average below.

Real Estate Tax Paid	Sales and Meals Tax Average	Average Excise Tax Paid
\$22,721.93	.09	\$0 (No residents to pay sales/meals tax)

4k) TOTAL CURRENT RESIDENTIAL REVENUES. *Add* all current residential taxes paid to the County from (4h) through (4j).

<b>Total Current Residential Revenues</b>	\$22,721.93		

41) CURRENT RESIDENTIAL FISCAL IMPACT. *Subtract* total residential revenues (4k) from total residential expenses (4f).

<b>Total Residential Expenses</b>	Total Residential Revenues	Total Residential Fiscal Impact
\$0	\$22,721.93	\$(22,721.93)

4m) FINAL RESIDENTIAL FISCAL IMPACT. Subtract current residential fiscal impact from (4) from proposed residential fiscal impact from (2n).

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<b>Proposed Residential Impact</b>	Current Residential Impact	Final Residential Fiscal Impact
\$(130,048.11)	\$(22,721.93)	\$(152,770.04)

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#### **Current Commercial Use**

Current Commercial Expenses (if there are no current businesses or commercial properties, skip to (5k).

5a) TOTAL CURRENT BUSINESSES. How many businesses exist on the proposal properties?
<u>0</u> (include all businesses that rent or lease space at the location).

5b) TOTAL CURRENT COMMERCIAL EXPENSES. *Multiply* the current number of businesses operating on the proposal properties by the per-business expense rate below.

Total Expected Assessment Value	Commercial Expense Rate	Total Commercial Expenses
0	0.0045	\$0

#### **Current Commercial Revenues**

5c) TOTAL CURRENT ASSESSMENT VALUE. *Search* for each commercial property included in the proposal on the Parcel Viewer at <u>http://property.iccegov.com/parcelviewer/Search.aspx</u>. *Indicate* each property's total assessment value below. Then, *add* total assessment values.

Addresses	Assessment Value Real Estate Tax Rate Real Estate Tax		
		.0077	
		.0077	
Total:			\$0

5d) TOTAL CURRENT BUSINESS PERSONAL PROPERTY TAXES PAID. *Multiply* the total business capitalization for each current commercial element by the business personal property tax rate below. Then *add* the total personal property taxes paid.

Current Business	Total Business	Personal Property Tax	Business Property
	Capitalization	Rate	Taxes Paid
		0.01	
		0.01	
		0.01	
Total:		N/A	\$0

5e) TOTAL CURRENT MACHINERY AND TOOLS TAX PAID. If any manufacturing exists,

*multiply* the total capitalization for manufacturing equipment by the business machinery and tools tax rate below.

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Current Business	Total Business	Personal Property Tax	Machinery and Tools Tax
	Capitalization	Rate	Paid
		0.01	\$0

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5f) TOTAL CURRENT SALES TAXES PAID. *Estimate* the applicable total gross retail sales, prepared meals sales, and hotel/motel sales for existing commercial elements below. Then, *multiply* the projected commercial gross sales by the applicable sales tax rates. Then, *add* the total sales taxes paid.

Activity	<b>Projected Gross Sales</b>	Tax Rate	Sales Taxes Paid
Retail Sales		0.01 of Gross Retail Sales	
Prepared Meals		0.04 of Prepared Sales	
Hotel, Motel		0.02 of Gross Sales*	
Total:	N/A	N/A	\$0

\*Actual Occupancy Tax is 5% of Gross Sales; however, 60% of those funds are targeted to bourism.

5g) TOTAL CURRENT BUSINESS LICENSES FEES PAID. *Estimate* each current business element's total gross sales. Then, *multiply* each business element's projected gross sales by the Annual Business License rate to determine annual business licenses fee paid. Then, *add* the total business license fees paid.

Business Type	Gross Sales	Business License	Annual Business
		Rate	License Fees Paid
Professional Services		\$0.0058	
Retail Sales		\$0.0020	
Contractors		\$0.0016	
Wholesalers		\$0.0005	
Manufacturers		No tax	
Other Services		\$0.0036	
Total:	N/A	N/A	\$0

5h) TOTAL CURRENT COMMERCIAL REVENUES. *Add* all current commercial revenues paid by existing businesses from (5c) through (5g).

Total Current Commercial Revenues	\$0

5i) CURRENT COMMERCIAL FISCAL IMPACT. *Subtract* total commercial revenues (5h) from total residential expenses (5b).

<b>Total Commercial Expenses</b>	Total Commercial Revenues	Total Commercial Fiscal Impact
\$0	<b>\$</b> 0	\$0

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## 5j) FINAL COMMERCIAL FISCAL IMPACT. *Subtract* current commercial fiscal impact from (5i) from proposed commercial fiscal Impact from (3j).

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Proposed Commercial Impact	Current Commercial Impact	Final Commercial Fiscal Impact
\$138,052.69	<b>\$0</b> 3	\$ 138,052.69

## 5k) FINAL FISCAL IMPACT. *Subtract* the final commercial fiscal impact from (5I) from final residential fiscal impact from (4m).

Final Residential Impact	Final Commercial Impact	Final Fiscal Impact
(152,770.04)	\$138,052.69	\$ (14,717,35)

#### Fiscal Impact Worksheet Section 6: Phasing

#### **Residential Phasing**

6a) Copy and paste the residential phasing template from the accompanying Excel sheet to the page below.

#### **Commercial Phasing**

6b) *Copy and paste* the commercial phasing template from the accompanying Excel sheet to the page below.

#### **Final Phasing Projections**

бс) *Copy and paste* the final phasing projection from the accompanying Excel sheet to the page below.

#### Fiscal Impact Worksheet Section 7: Employment

7a) Copy and paste the employment projections from the accompanying Excel sheet to the page below.





#### **UNIVERSITY SQUARE ASSOCIATES**

130 W. Plume Street Norfolk, VA 23510 (757) 517 3010

#### September 25, 2019

Letter sent to Adjacent Property Owners to The Promenade at John Tyler

Re: Proposed Amendment to the Master Plan and Proffers For The Promenade at John Tyler

To whom it may concern:

University Square Associates ("USA") has developed a 24.54 acre parcel at the intersection of Route 199 and Route 5 (John Tyler Highway. The development consists of 204 residential units and commercial property comprising 47,624 square feet. The residential portion of the project is substantially complete with the construction of 110 residential units in the form of a ten plex building and 80 residential units in the form of 40 duplex units. Additionally, the approved plans authorize an additional 14 residential units to be built as multifamily (more than 4 units per building). The original Master Plan provided that the 14 additional units would be built as part of the commercial development of the property.

We have filed an application with the James City County Planning Department that would permit ten of the fourteen units to be built as part of the ten plex units that are being constructed at The Promenade at John Tyler. This proposal does not increase the number of permitted units but characterizes them as being part of the Area C (on the Master Plan) rather than area M (mixed use with commercial, office and multifamily). Additionally, we have filed an amendment to a proffer that we made as part of the rezoning in 2014. This amendment would clarify that a Public Square that will be built as part of the commercial development will occur prior to the issuance of an occupancy permit for the commercial buildings to be built.

We are happy to meet or speak with you regarding these proposed changes. We will schedule a meeting in the near future and will give you notice of it. If you have any questions prior to that meeting please feel free to contact Jerry Bowman at (757) 517 3010 or the James City County Planning Department at (757) 253 6671.

Sincerely,

UNIVERSITY SQUARE ASSOCIATES

By Market Planners, Inc., General Partner resident

#### Unapproved Minutes of the November 6, 2019 Planning Commission Regular Meeting

## Z-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment

Ms. Leverenz stated that she would not participate in this Public Hearing as she has a potential financial interest in the development. Ms. Leverenz left the dais.

Mr. José Ribeiro, Senior Planner II, stated that Mr. Jerry Bowman of Franciscus at Promenade, LLC, has submitted a request to amend the adopted Proffers and Master Plan for The Promenade at John Tyler Highway to allow for the construction of an additional ten-plex building on the site.

Mr. Ribeiro stated that The Promenade is a master planned community approved by the Board of Supervisors in December of 2014. Mr. Ribeiro stated that the development consists of up to 204 residential units and approximately 48,000 square feet of commercial space. Mr. Ribeiro stated that Mr. Ribeiro stated that the entire master planned area is zoned Mixed Use, with proffers and designated Mixed Use by the 2015 Comprehensive Plan and located within the Primary Service Area.

Mr. Ribeiro stated that the proposed 204 residential units are distributed in the following types of structures:

- 11 ten-plex buildings (110 units)
- 40 duplex buildings; (80 units) and
- 14 multi-family units, or the live-above units, associated with the mixed use buildings planned at the four outparcels adjacent to Route 199

Mr. Ribeiro stated that this amendment proposes revisions to the adopted Master Plan and Proffers for a portion of The Promenade, more specifically, the four outparcels adjacent to Route 199, to allow that in lieu of constructing the 14 live-above units as part of the Mixed Use buildings at the four out parcels, the applicant is proposing to build a ten-plex, all residential building, on the outparcel located at 5311 John Tyler Highway.

Mr. Ribeiro stated that staff recommends that the Commission recommend approval of the application and acceptance of the voluntary Proffers to the Board of Supervisors.

Mr. Haldeman called for disclosures from the Commission.

Mr. Krapf stated that he spoke with the applicant's representative.

Mr. Haldeman stated that he also spoke with the applicant's representative.

Mr. Polster stated that he spoke with the applicant's representative.

Mr. Haldeman opened the Public Hearing.

Mr. Vernon Geddy, Geddy Harris, Franck & Hickman, 1177 Jamestown Road made a presentation to the Commission.

Mr. Haldeman inquired how the commercial square footage will be adjusted.

Mr. Geddy stated that two of the buildings where commercial space had been proposed for the second floor will now be entirely commercial.

Ms. Betty Hatzidakis, 903 Promenade Lane, addressed the Commission with concerns about the application.

As no one further wished to speak, Mr. Haldeman closed the Public Hearing.

Mr. Krapf inquired if there were any public meetings for residents of the Promenade to better understand the changes.

Mr. Geddy stated that a meeting was held with residents of Winston Terrance; however, he was not certain about any meetings for the residents of the Promenade.

Mr. Krapf inquired if the wooded area would change if the ten-plex were not built.

Mr. Geddy stated that this area has always been planned for development; however, the existing buffers as shown on the Master Plan will not change.

Mr. Polster noted that he appreciates the amount of public parks included with this project. Mr. Polster further noted that the 204 units are all affordable units. Mr. Polster stated that of these units, 32 are priced to be affordable for entry level teaches and public safety employees.

Mr. Schmidt inquired if there is potential for potential to add additional parking to address the parking concerns.

Mr. Geddy stated that the applicant is agreeable to adding some additional parking spaces.

Mr. O'Connor stated that he appreciates the positive impact of the development on the Williamsburg Crossing Shopping Center. Mr. O'Connor further stated that having the office uses rather than retail within the Promenade is a better mix of uses.

Mr. Schmidt stated that he will also support the application.

Mr. Polster made a motion to recommend approval of the application.

On a roll call vote, the Commission voted to recommend approval of Z-19-0014/MP-19-0016. The Promenade at John Tyler Highway Proffer and Master Plan Amendment. (5-0-1) Ms. Leverenz abstaining.

#### **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Thomas Wysong, Senior Planner
SUBJECT:	Z-19-0012/SUP-19-0020. Forest Heights Rezoning and Independent Living Facility

#### **ATTACHMENTS:**

	Description	Туре
D	Staff Report	Staff Report
۵	Attachment No. 1. Rezoning Ordinance	Ordinance
D	Attachment No. 2. SUP Resolution	Resolution
D	Attachment No. 3. Location Map	Exhibit
٥	Attachment No. 4. Proposed Master Plan	Exhibit
۵	Attachment No. 5. Proposed Building Elevations	Exhibit
D	Attachment No. 6. Design Standards	Backup Material
۵	Attachment No. 7. Community Impact Statement	Backup Material
۵	Attachment No. 8. Fiscal Impact Analysis	Backup Material
D	Attachment No. 9. Existing Proffers	Backup Material
۵	Attachment No. 10. Proposed Proffers	Backup Material
۵	Attachment No. 11. August 13, 2019 Initiating Resolution	Backup Material
۵	Unapproved Minutes of the November 6, 2019 Planning Commission Regular Meeting	Backup Material

#### **REVIEWERS:**

Department	Reviewer	Action	Date
Planning	Holt, Paul	Approved	11/22/2019 - 3:42 PM
Development Management	Holt, Paul	Approved	11/22/2019 - 3:42 PM
Publication Management	Daniel, Martha	Approved	11/22/2019 - 3:59 PM
Legal Review	Kinsman, Adam	Approved	11/25/2019 - 8:55 AM
Board Secretary	Fellows, Teresa	Approved	11/27/2019 - 2:07 PM
Board Secretary	Purse, Jason	Approved	12/3/2019 - 9:52 AM
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:10 PM

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### SUMMARY FACTS

Applicant:	James City County Board of Supervisors, Mr. Doug Harbin of Wayne Harbin Builder, Inc.
Land Owner:	See attached list, per the August 13, 2019, Initiating Resolution
Proposal:	This rezoning, initiated by the Board of Supervisors per the attached August 13, 2019, resolution and accompanied by Mr. Harbin, proposes to rezone the Forest Heights area from MU, Mixed Use with proffers to R- 3, Residential Redevelopment and R-3, Residential Redevelopment with proffers, to allow for the addition of 46 townhomes and a 50-unit independent living facility.
Location:	Forest Heights
Tax Map/Parcel No.:	See properties listed in attached August 13, 2019, Initiating Resolution
Project Acreage:	$\pm$ 47.1 acres
Current Zoning:	MU, Mixed Use with proffers
Comprehensive Plan:	Low Density Residential (LDR), Moderate Density Residential (MDR)
Primary Service Area:	Inside
Staff Contact:	Thomas Wysong, Senior Planner

#### **PUBLIC HEARING DATES**

Planning Commission: November 6, 2019, 6:00 p.m.

Board of Supervisors: December 10, 2019, 5:00 p.m.

#### FACTORS FAVORABLE

- 1. Staff finds the proposal will not negatively impact surrounding zoning and development.
- 2. The proposed amendment will increase the overall density of the entire master planned area up to four dwelling units per acre, which is within the range recommended for lands designated LDR and MDR by the adopted Comprehensive Plan, *Toward 2035: Leading the Way.*
- 3. The proposal will increase the supply of affordable housing within the County, as the applicant has proffered 100% of the 96 units (46 townhomes and all 50 units within the independent living facility) to be offered as affordable units.
- 4. The proposal meets the Adequate Public Schools Facilities Test adopted by the Board of Supervisors on June 23, 1998.
- 5. Impacts: Please see Impact Analysis on Pages 4-5.

#### FACTORS UNFAVORABLE

- 1. Pursuant to the Fiscal Impact Analysis submitted for this application, the proposal is expected to have a negative fiscal impact.
- 2. Impacts: Please see Impact Analysis on Pages 4-5.

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application. Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

#### SUMMARY STAFF RECOMMENDATION

Staff recommends that the Board of Supervisors approve this rezoning application with the proposed proffers and the Special Use Permit (SUP) application with the proposed conditions.

#### PLANNING COMMISSION RECOMMENDATION

At its November 6, 2019 regular meeting, the Planning Commission unanimously recommended approval of this rezoning and SUP application by a vote of 6-0. The Commission further recommended that Planning staff develop a landscaping plan for the County owned parcel located adjacent to this development (Tax Map ID No. 3221500001A).

#### **Proposed Changes Made Since the Planning Commission Meeting**

None.

#### HISTORY OF THE PROJECT

In 2011, the James City County Board of Supervisors initiated the rezoning of approximately 47.1 acres of the Forest Heights area from R-2, General Residential to MU, Mixed Use (Z-0001-2011). The purpose of the rezoning was twofold. First, the County desired to facilitate improvements to the existing Forest Heights neighborhood in partnership with the Office of Housing and Community Development. Second, the Salvation Army planned to build new offices, a community meeting space and gym, and other accessory uses on the property it owns adjacent to the Forest Heights neighborhood.

The rezoning succeeded in improving the Forest Heights neighborhood in a number of ways. The County was able to facilitate the rearrangement of property boundary lines to bring lot owners into compliance with the County Zoning Ordinance. The County also coordinated infrastructure improvements, including the addressing of previously uncontrolled and untreated drainage and stormwater, the upgrading of water and sewer mains, the realignment, widening, and paving of Forest Heights Road and Neighbors Drive, safety improvements to Richmond Road, the addition of open space and pedestrian amenities, and the provision of streetlights and street trees. The proposed project also included the rehabilitation of homes (including energy audits and energy efficiency improvements), the construction of new affordable housing, and the demolition of vacant, dilapidated dwellings. The proffers approved for this rezoning required water conservation and green building measures for certain sites, the inclusion of affordable and workforce housing, and the establishment of a homeowners association.

Regarding the second purpose of the 2011 rezoning, the Salvation Army has not pursued the development of the planned non-residential uses on its property. Its 11.42-acre property remains wooded and vacant and is the proposed location of the townhomes and independent living facility.

#### **PROJECT DESCRIPTION**

- The County is proposing to rezone the Forest Heights area from MU, Mixed Use with proffers to R-3, Residential Redevelopment and R-3, Residential Redevelopment with proffers. Accompanying this request, Mr. Harbin is proposing 46 townhomes and a 50-unit independent living facility via an SUP on the property currently owned by the Salvation Army and addressed 6015 Richmond Road. Mr. Harbin has submitted proffers to address impacts associated with these 96 units.
- This project proposes a density of up to four units per acre for the entire Forest Heights area. The Zoning Ordinance allows for a

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

base density of 2.5 dwelling units per acre in the R-3 District. In order to achieve the proposed four units per acre density, the project will need to achieve five bonus density points. From the options available in the Ordinance, the applicant is proposing to achieve the needed bonus density points by committing via proffers to the provision of affordable and workforce housing, plus the provision of either Low Impact Design (LID) stormwater management or the construction of all units to EarthCraft or LEED standard.

- The applicant is proposing vehicular and pedestrian connectivity with the existing Forest Heights neighborhood.
- According to the Master Plan, the 46 townhomes will be distributed in a group of 12 buildings with parking provided through a combination of individual attached garages, driveways, and surface parking.
- A 50-unit independent living facility is proposed along the frontage of the property on Richmond Road via an SUP. No new entrances are proposed for Richmond Road as a result of this project.
- The project includes a 50-foot buffer along Richmond Road, a 15-foot landscape buffer between the proposed independent facility and the townhomes area, a 20-foot buffer between the existing single-family residential located north of the development and the independent living facility, and a variable width 12- to 42-foot landscaped buffer between the existing Forest Heights neighborhood and the proposed townhomes area.
- Approximately 1.20 acres of open space is proposed for this development which includes: 0.30 of this acreage of unimproved

parkland to be located adjacent to the rear of the townhomes; 0.15 acre of unimproved space located adjacent to the proposed surface parking; 0.45 acre of Community Character Corridor (CCC) buffering; and 0.30 acre as a proposed pocket park to be located adjacent to proposed surface parking across from the proposed location of the independent living facility.

- The Pedestrian Accommodation Master Plan calls for a sidewalk on the side of Richmond Road fronting the property. The Master Plan shows an 8-foot-wide asphalt multiuse path located in the right-of-way of Richmond Road and connecting to the existing multiuse path traversing the frontage of the Forest Heights neighborhood. Staff finds the provision of the 8-foot-wide paved multiuse path as an acceptable substitution for the standard 5-foot paved sidewalk. The Regional Bikeways Plan shows no improvements for this portion of Richmond Road.
- Mr. Harbin is proposing all 96 dwelling units for the Salvation Army property be made available for rent or sale at affordable prices.

#### SURROUNDING ZONING AND DEVELOPMENT

North: R-2, General Residential, single-family residential development.

South: R-2, General Residential, single-family residential development.

East: R-2, General Residential, single-family residential development.

West: R-2, General Residential, single-family residential development.

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#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

Impacts/Potentially Unfavorable Conditions	<b>Status</b> (No Mitigation Required/Mitigated/Not Fully Mitigated)	Considerations/Proposed Mitigation of Potentially Unfavorable Conditions
Public Transportation: Vehicular	<u>No Mitigation</u> <u>Required</u>	- The 46 townhomes and 50-unit independent living facility is expected to generate a combined 482 trips per day and 44 vehicle trips in the PM peak hour. No improvements to Richmond Road are warranted or proposed. The turn lane and median improvements to serve Forest Heights were previously completed.
Public Transportation: Bicycle/Pedestrian	<u>Mitigated</u>	<ul> <li>Per the Adopted Regional Bikeways Map Pedestrian Accommodation's Master Plan, a sidewalk is required along Richmond Road.</li> <li>A multiuse path is proposed along the frontage of Richmond Road, which staff deems acceptable given its proposed linkage to the existing multiuse path fronting to the south.</li> </ul>
Public Safety	<u>No Mitigation</u> <u>Required</u>	<ul> <li>Fire Station 4 on Olde Towne Road serves this area of the County, approximately 2.2 miles from the Forest Heights neighborhood.</li> <li>Staff finds this project does not generate impacts that require mitigation to the County's Fire Department facilities or services.</li> </ul>
Public Schools	Mitigated	<ul> <li>The applicant has proffered for the 50-unit independent living facility to be age restricted for those 55+, thus no students are expected to be generated by the facility.</li> <li>The 46 townhomes are expected to generate a total of eight additional students (+3 for Norge Elementary School, +2 for Hornsby Middle School, and +3 for Warhill High School).</li> <li>Norge Elementary School is currently over-enrolled, while Hornsby Middle and Warhill High Schools are able to incorporate the new students and stay under effective capacity.</li> <li>The proposed construction of a new elementary school included in the adopted Capital Improvements Program is projected to alleviate enrollment for Norge Elementary School.</li> <li>The applicant has submitted cash proffers to mitigate the impact of these units.</li> </ul>
Public Parks and Recreation	Mitigated	<ul> <li>The applicant is providing a pocket park, a playground, and a multiuse path in accordance with the requirements of the Parks and Recreation Development Guidelines.</li> <li>Cash in-lieu amounts have been proffered instead of the required sport court and field.</li> </ul>

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#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

Impacts/Potentially Unfavorable Conditions	<b>Status</b> (No Mitigation Required/Mitigated/Not Fully Mitigated)	Considerations/Proposed Mitigation of Potentially Unfavorable Conditions
Public Libraries and Cultural Centers	<u>No Mitigation</u> <u>Required</u>	- Staff finds this project does not generate impacts that require mitigation.
Groundwater and Drinking Water Resources	No Mitigation Required	<ul> <li>The property will be served by public water and sewer and will generate 29,760 gallons per day. The James City Service Authority has stated the sewer lift station and water mains are both sufficient to incorporate this development and that no water and sewer impact study is required.</li> <li>SUP Condition No. 4 requires water conservation measure be implemented for all proposed units on the Salvation Army property.</li> </ul>
Watersheds, Streams, and <u>Reservoirs</u> The project is located in the Powhatan Creek Watershed.	Mitigated	<ul> <li>The Master Plan shows a conceptual layout for stormwater management facilities.</li> <li>This project will need to demonstrate full compliance with environmental regulations at the development plan stage.</li> <li>Per the Stormwater and Resource Protection Division notes shown on the Master Plan, the development plan for this project will be required to meet specific criteria to ensure best stormwater management practices on-site.</li> </ul>
Cultural/Historic	Mitigated	- A Phase 1 Archaeological Study for the property at 6015 Richmond Road has been conducted and concluded that no further archaeological historic preservation efforts were necessary on-site.
<u>Nearby and Surrounding</u> <u>Properties</u>	<u>Mitigated</u>	<ul> <li>The project will also need to demonstrate full compliance with lighting and landscaping regulations in the Zoning Ordinance at the development plan stage.</li> <li>Staff does not anticipate significant noise, odor, lighting, or other similar impacts on nearby properties. However, to address any potential impacts of this nature, the project includes enhanced landscaping between proposed development of the Salvation Army parcel and the existing residential development within the Forest Heights area.</li> </ul>
Community Character The project is located along the Richmond Road CCC.	<u>Mitigated</u>	<ul> <li>The Master Plan shows a 50-foot CCC buffer on Richmond Road abutting the Salvation Army property. The R-3 District requires 150 feet, but provides for reduction of the width or waiver by the Planning Director which would be processed at the development plan stage.</li> <li>SUP Condition No. 5 requires a landscaping plan that ensures plantings meet the requirements of County Ordinances, as well as the Comprehensive Plan's intent for CCCs.</li> <li>SUP Condition No. 6 requires the dumpster to be screened within a brick enclosure or materials in accordance with the architectural character of the independent living facility.</li> </ul>

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#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

The land use designations for this site within the Comprehensive Plan are LDR and MDR. The recommended uses within an LDR include single-family and multifamily units, as well as limited commercial development to support the surrounding residential areas. The recommended uses within MDR include residential development, including multifamily units, and very limited commercial and community-oriented facilities.

The Comprehensive Plan recommends density standards for residential development within the LDR and MDR.

For residential development, the Comprehensive Plan recommends the following approach to density for LDR and MDR:

- *LDR:* Gross density from one unit per acre up to four units per acre, if particular public benefits are provided. Examples of such public benefits include mixed-cost housing, affordable and workforce housing, enhanced environmental protection, or development that adheres to the principles of open space design.
- *MDR:* Gross density of four units per acre up to 12 units per acre, depending on the character and density of surrounding development, physical attributes of the property, buffers, the number of proposed dwelling units and the degree to which the development is consistent with the Comprehensive Plan. Development at this density is not recommended unless it offers particular public benefits. Examples of such public benefits include mixed-cost housing, affordable and workforce housing, and enhanced environmental protection.

At approximately four units per acre for the entire master planned area, this project aligns with the density recommended within the Comprehensive Plan. Staff finds the proffered proposal of 100% affordable housing units within this project and the proffer of LID stormwater management or EarthCraft/LEED construction for all units meets the Comprehensive Plan recommendation for a significant public benefit.

It is of vital importance that the proposed independent living facility be of high quality design and complement the residential character of the area. This is due to the facility's proximity to and visibility from Richmond Road, which is classified as an Urban/Suburban CCC within the 2035 Comprehensive Plan Land Use Map.

The Comprehensive Plan states that the County should preserve and enhance the character of this portion of Richmond Road, given its designation as a CCC. This is due to the fact that CCCs within the County set the first impression that many visitors have of the area. Therefore, it is crucial that proposed development be of high quality design that is complementary to the existing character of the area.

Staff finds that the site layout and elevations submitted for the proposed independent living facility provides sufficient screening of the site and aligns with the goals of the CCC designation within the Comprehensive Plan.

#### **STAFF RECOMMENDATION**

Staff recommends that the Board of Supervisors approve this rezoning application with the proposed proffers and the SUP application with the proposed conditions.

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

#### Staff Report for the December 10, 2019, Board of Supervisors Public Hearing

TW/md RZ19-12SUP19-20ForstHts

#### Attachments:

- 1. Rezoning Ordinance
- 2. SUP Resolution
- 3. Location Map
- 4. Proposed Master Plan
- 5. Proposed Building Elevations
- 6. Design Guidelines
- 7. Community Impact Study
- 8. Fiscal Impact Worksheet
- 9. Existing Proffers
- 10. Proposed Proffers
- 11. August 13, 2019 Initiating Resolution
- 12. Unapproved Minutes of the November 6, 2019 Planning Commission meeting

This staff report is prepared by the James City County Planning Division to provide information to the Planning Commission and Board of Supervisors to assist them in making a recommendation on this application. It may be useful to members of the general public interested in this application.

#### ORDINANCE NO.

AN ORDINANCE TO AMEND THE ZONING DISTRICT MAPS OF JAMES CITY COUNTY, VIRGINIA, TO REZONE APPROXIMATELY 47.1 ACRES IN THE FOREST HEIGHTS AREA FROM MU, MIXED USE AND MU, MIXED USE WITH PROFFERS TO R-3, RESIDENTIAL REDEVELOPMENT AND R-3, RESIDENTIAL REDEVELOPMENT WITH PROFFERS.

#### CASE NO. Z-19-0012 FOREST HEIGHTS

- WHEREAS, on December 1, 2011, the Board of Supervisors of James City County, Virginia (the "Board") rezoned approximately 47.1 acres from R-2, General Residential to MU, Mixed Use, with proffers applicable to the properties owned by the County and the Salvation Army (the "Forest Heights MU District"); and
- WHEREAS, on August 13, 2019, the Board adopted a resolution initiating the consideration of rezoning the Forest Heights MU District from MU, Mixed Use and MU, Mixed Use with proffers to R-3, Residential Redevelopment and R-3, Residential Redevelopment with proffers; and
- WHEREAS, in accordance with Section § 15.2-2204 of the Code of Virginia, 1950, as amended, and Section 24-13 of the James City County Zoning Ordinance, a public hearing was advertised, adjoining property owners notified, and a hearing scheduled on Case No. Z-19-0012; and
- WHEREAS, on November 6, 2019, the Planning Commission recommended approval of Case No. Z-19-0012 by a vote of 6-0; and
- WHEREAS, the Board finds Case No. Z-19-0012 to be required by public necessity, convenience, general welfare, and good zoning practice.
- NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County, Virginia, that Case No. Z-19-0012 is hereby approved as described therein, and the voluntary proffers are accepted.
- NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of James City County, Virginia, that Case No. Z-19-0012 is hereby approved as described herein and the amended voluntary proffers are accepted.

	James O. Icen Chairman, Bo	,	pervisors	,
ATTEST:		VOTE AYE	S NAY	ABSTAIN
	HIPPLE LARSON			
Teresa J. Fellows Deputy Clerk to the Board	SADLER MCGLENNON ICENHOUR			
	10LI 1100K			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

ZOA-Z19-12ForHts-res

#### **<u>RESOLUTION</u>**

#### CASE NO. SUP 19-0020 FOREST HEIGHTS

- WHEREAS, on December 1, 2011, the Board of Supervisors of James City County, Virginia (the "Board") rezoned approximately 47.1 acres from R-2, General Residential to MU, Mixed Use, with proffers applicable to the properties owned by the County and the Salvation Army (the "Forest Heights MU District"); and
- WHEREAS, on August 13, 2019, the Board adopted a resolution initiating the consideration of rezoning the Forest Heights MU District from MU, Mixed Use and MU, Mixed Use with proffers to R-3, Residential Redevelopment and R-3, Residential Redevelopment with proffers; and
- WHEREAS, in conjunction with this rezoning, Mr. Doug Harbin of Wayne Harbin Builder, Inc. on behalf of the Salvation Army, applied for a 50-unit independent living facility on ± 11.42 acres located at 6015 Richmond Road, further identified as James City County Real Estate Tax Map No. 3220100081 within the Forest Heights R-3, Residential Redevelopment District; and
- WHEREAS, in accordance with Section 15.2-2204 of the Code of Virginia, 1950, as amended, and Section 24-13 of the James City County Zoning Ordinance, a public hearing was advertised, adjoining property owners notified, and a hearing scheduled on Case No. SUP 19-0020; and
- WHEREAS, on November 6, 2019, the Planning Commission recommended approval of Case No. SUP 19-0020 by a vote of 6-0; and
- WHEREAS, the Board finds Case No. SUP 19-0020 to be required by public necessity, convenience, general welfare, and good zoning practice.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia, after consideration of the factors in Section 24-9 of the James City County Code, does hereby approve Case No. SUP 19-0020 with the following conditions:
  - <u>Master Plan</u>: This Special Use Permit ("SUP") shall allow an independent living facility of up to fifty (50) units (the "Facility") on an approximately 2.97 developable acre portion of property located at 6015 Richmond Road, further identified as a portion of James City County Real Estate Tax Map Parcel No. 3220100081 (the "Property"). The Property is designated as "senior living facility" on the Master Plan entitled, "Master Plan Amendments for Forest Heights Neighborhood" prepared by LandTech Resources and dated September 25, 2019 (the "Master Plan"), with any deviations considered per Section 24-23(a)(2) of the Zoning Ordinance, as amended.
  - 2. <u>Subdivision</u>: Prior to final site plan approval, a plat of subdivision shall be recorded for the Property to allow the Facility to be located on an independent parcel of property.
  - 3. <u>Architecture</u>: Prior to final site plan approval, the Director of Planning shall review and approve the final architectural design of the Facility. The Facility shall be reasonably consistent, as determined by the Director of Planning, with the architectural elevations titled "Forest Heights" submitted with this SUP application, dated September 26, 2019 and drawn by dBF Associate Architects.

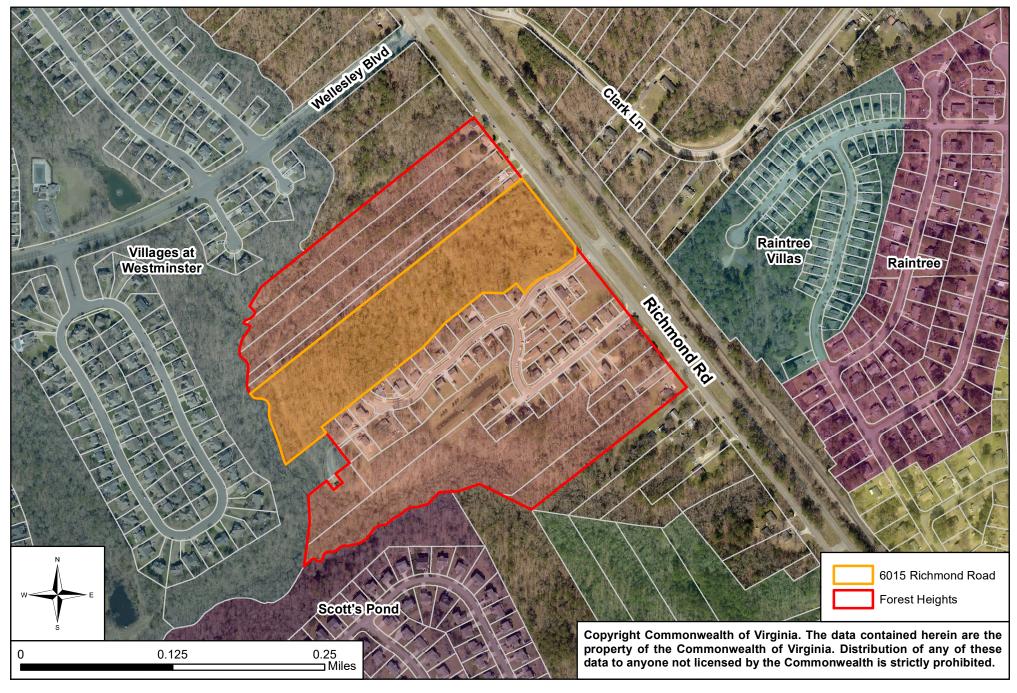
- 4. <u>*Water Conservation*</u>: Water conservation standards shall be enforced on the Property. Water conservation standards shall be submitted to and approved by the James City Service Authority prior to site plan approval. The standards may include, but shall not be limited to, such water conservation measures as limitations on the installation and use of irrigation systems and irrigation wells, the use of approved landscaping materials including the use of drought-tolerant plants where appropriate, and the use of water-conserving fixtures and appliances to promote water conservation and minimize the use of public water resources.
- 5. <u>Landscaping & Buffering</u>: A landscape plan for the Property shall be submitted for review and approval by the Director of Planning with the initial plan of development for the Facility. The landscape plan shall show landscaping meeting the 50-foot Urban/Suburban Character Corridor landscape buffer consistent with the Community Character Corridor Buffer Treatment Guidelines policy. All landscaping on the landscape plan shall be installed or guaranteed prior to the issuance of the initial final Certificate of Occupancy for the Facility. The amount of any surety guaranteeing installation of landscaping shall be determined by the Director of Planning or designee.
- 6. <u>Screening</u>: Dumpsters shall be screened with a brick enclosure or other materials substantially in accordance with the architectural character of the Facility, as shown on architectural elevations titled "Forest Heights" submitted with this SUP application, dated September 26, 2019 and drawn by dBF Associate Architects.
- <u>Commencement of Construction</u>: If construction has not commenced on the Facility within thirty (36) months from the issuance of this SUP, the SUP shall automatically be void. Commencement of construction shall be defined as satisfying both:(i) obtained permits for building construction, and ii) footings and/or foundation passed required inspections.
- 8. <u>Severability</u>: This SUP is not severable. Invalidation of any word, phrase, clause, sentence, or paragraph shall invalidate the remainder.

	James O. Icen	hour, Jr.		
	Chairman, Bo	ard of Su	pervisors	
		VOTE	S	
ATTEST:		AYE	NAY	ABSTAIN
	HIPPLE			
	LARSON			
Teresa J. Fellows	- SADLER MCGLENNON			
Deputy Clerk to the Board	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December 2019.

## JCC Z-19-0012/SUP-19-0020 Forest Heights Rezoning and Independent Living Facility





## JAMES CITY COUNTY

## **STATISTICAL INFORMATION**

PROPERTY ADDRESS TAX MAP No. EXISTING ZONING

6015 RICHMOND ROAD 3220100081 ALL SUBJECT PROPERTIES ARE MU, MIXED USE, WITH PROFFERS.(SEE NOTE 4) ALL SUBJECT PROPERTIES ARE R-3, RESIDENTIAL REDEVELOPMENT DISTRICT, WITH PROFFERS.(SEE NOTE 4) 47.1± AC. PUBLIC PUBLIC

PROPOSED ZONING

TOTAL SITE AREA WATER SEWER HYDROLOGIC UNITS SUBWATERSHED WATERSHED SUBBASIN

POWHATAN CREEK (JL31) JAMES RIVER-POWHATAN CREEK (JL-G) LOWER JAMES

PARKING SPACES REQUIRED PARKING-MULTIFAMILY:

PROVIDED PARKING-MULTIFAMILY:

REQUIRED PARKING-SENIOR LIVING: 50 TOTAL APARTMENTS

PROVIDED PARKING-SENIOR LIVING: (VARIANCE REQUIRED)

2.5 SPACES PER UNIT (46) 115 TOTAL SPACES

43 SPACES (PARKING LOTS) 1 GARAGE SPACE PER UNIT (46) 1 DRIVEWAY SPACE PER UNIT (46) 135 TOTAL SPACES

1.5 SPACES PER SINGLE BEDROOM (17\*1.5=26) 2.2 SPACES PER DOUBLE BEDROOM (21\*2.2=46)

1 SPACE PER SINGLE BEDROOM (17) 2 SPACES PER DOUBLE BEDROOM (42) 62 TOTAL SPACES

## **NOTES:**

- THIS MASTER PLAN WAS PRODUCED WITHOUT THE BENEFIT OF A TITLE REPORT. 1)
- 2) TOPOGRAPHIC INFORMATION IS SHOWN PER JAMES CITY COUNTY GIS MAPPING AT 2' INTERVALS.
- 3) NO STRUCTURES WITHIN THE DEVELOPMENT SHALL EXCEED 45' IN HEIGHT. 4) FOR PROFFERS REFER TO JCC Z-0001-2011 ADOPTED BY THE BOARD OF SUPERVISORS ON
- DECEMBER 13, 2011.
- ALL PARCELS SHALL BE SERVED BY PUBLIC WATER AND SEWER. 5)
- CURB AND GUTTER STREETS ARE PROPOSED. 6)
- THIS PROJECT IS LOCATED WITHIN THE POWHATAN CREEK WATERSHED. 7) NEW RESIDENTIAL HOMES TO BE ASSOCIATED WITH NEW H.O.A., NOT EXISTING FOREST HEIGHTS 8) H.O.A..

# **MASTER PLAN AMENDMENT FOR** FOREST HEIGHTS NEIGHBORHOOD **JCC CASE NO.: Z-19-0012 / SUP-19-0020**

Chick-fil-A 🔍 The Home Depot Williamsburg P Marketcenter Gentara Cir (603) Virginia Musical Museum Sentara Hospital 0 Medicine Physicians Thomas Nelson Community College... S Warhill High Schoo SITE Rain Tree Way Wellesley Blvg Ewell Rockingham Q Alewerks Bre Company Williamsburg Premium Outle Nike C § Google SCALE: 1"=1000'

# VICINITY MAP

# **STORMWATER NOTES:**

- THE FOLLOWING SSC PRACTICES SHALL NOT BE ACCEPTED FOR US IN THIS DEVELOPMENT TO 1) SATISFY SSC AND VRRM: DISCONNECTION OF IMPERVIOUS AREA, SUMPED OR BOTTOMLESS INLETS, ENHANCED OUTLET PROTECTIONS, FILTER/BUFFER STRIPS, RECORD DRAWINGS OF STORM SYSTEMS, AND ADDITIONAL POLLUTANT LOAD REDUCTION. 2) SHOULD THE 1.5 DENSITY BONUS POINTS SPECIFIED IN SEC. 24-273.7B OF THE ZONING ORDINANCE BE UTILIZED, THE FOLLOWING REQUIREMENTS FOR LID MEASURE SHALL BE MET: 2)1) AT LEAST THREE PRACTICES MUST BE INCLUDED IN EACH PROVIDED LID TREATMENT TRAIN. 2)2) AT LEAST TWO SEPARATE TREATMENT TRAINS MUST BE PROVIDED FOR THE DEVELOPMENT OF THE PROPERTY.
- 2)3) THE SWM LID FEATURED AT THE REAR OF THE PROPERTY, JUST UPLAND OF THE RPA, MUST INCLUDE AT LEAST ONE PRETREATMENT PRACTICE FOR EACH INLET DISCHARGE POINT. IF THE DESIGN FOR THIS PROJECT INTENDS TO DIRECT FLOWS IN PC289, THE FOLLOWING 3)
- CONDITIONS MUST BE MET AT THE TIME OF THE SITE PLAN REVIEW: CONTRIBUTING DRAINAGE MUST BE BELOW THE APPROVED PRE-DEVLOPMENT RATE FOR THE 3)1) APPROXIMATELY 1.5 AC. THAT FLOWS TO THE EXISTING FOREST HEIGHTS BMP. FULL STORM SYSTEM CALCULATIONS WILL BE REQUIRED TO ENSURE THE HYDRAULIC GRADE 3)2)
- LINE FOES NOT CAUSE POTENTIAL PONDING OR FLOODING ISSUES DURING THE 10-YEAR STORM EVENT. 3)3)
- A JOINT DECLARATION OF COVENANTS/INSPECTIONS AND MAINTENANCE AGREEMENT MUST BE EXECUTED WITH THE COUNTY FOR THE APPROPRIATE PORTION OF CONTRIBUTING DRAINAGE AREA.

MASTER PLAN LAYOUT	NO. DATE REVISION / COMMENT / NOTE 2 10/24/2019 REVISED FOR MU TO R-3 DEVELOPMENT 1 9/25/2019 REVISED FOR MU TO R-3 DEVELOPMENT	NIA F CONTENTS SHEET TITLE COVER SHEET	MASTER PLAN AMENDMENT FOR FOREST HEIGHTS	
VILLIAM S. FELTS VILLIAM S. FELTS Lic. No. 3149	ON CONTRACTOR OF	MASTER PLAN	COMMENT /	REVISED FOR MU TO R-3 DEVELOPMENT REVISED FOR MU TO R-3 DEVELOPMENT
CAND SURVEYOF			OZ WEALTH WILLIAM S Lic. No. 10/24/	OA 0,52/ 0,54/ 0,52/

VIR

# TABLE

<u>SHEET NO.</u> C0.01 C0.02 CO.03



SOILS TYPE	SOIL NAME	HYDROLOGIC SOIL GROUP	TYPICAL SLOPES	EROSION FACTOR (K <sub>W</sub> )	EROSION FACTOR (T)	WATER TABLE UPPER LIMIT (FT)
11C	CRAVEN COMPLEX	С	6-10%	0.32	5	2.0-3.0
14B	EMPORIA FINE SANDY LOAM	С	2-6%	0.24-0.28	4	3.0-4.5
15D	EMPORIA COMPLEX	С	10-15%	0.24-0.28	4	3.0-4.5
29B	SLAGLE FINE SANDY LOAM	С	2-6%	0.24-0.28	5	1.5-3.0
17	JOHNSTON COMPLEX	D	0-2%	0.17	5	0.0

N/F — MEL GRAY & SHANISE KOTINA INSTR. #070020020

112 115

> 505 124 507 128

126 132 136 EXISTING BMP AREA 134 138 138

> EXSITING CONSERVATION AND UTILITY EASEMENTS 139

131

135

<del>15</del>8 -⁄--FOREST HEIGHTS PHASE II

142

146

150

50' RPA BUFFER -AREA WITHIN FEMA -FLOODPLAIN

- 100' RPA BUFFER

101

111

5951

5943

2031

/

5939

115 123 127

\118 119 122

5981 102 104 503 116

POCKET PARK 102 104

- MOND ROAD (STATE ROUTE 60)

SENIOR LIVING FACILITY (D) (2.97 DEVELOPABLE ACRES)

119

123

<sup>′</sup> 127

129

133

137/

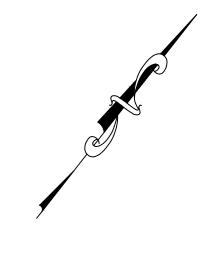
141

145

FOREST HEIGHTS PHASE II EXISTING SINGLE FAMILY (A)

### **PROPOSED LAND USE KEY:**

SINGLE FAMILY – A MULTI-FAMILY UP TO 4 UNITS - B APARTMENTS – D OPEN SPACE – J



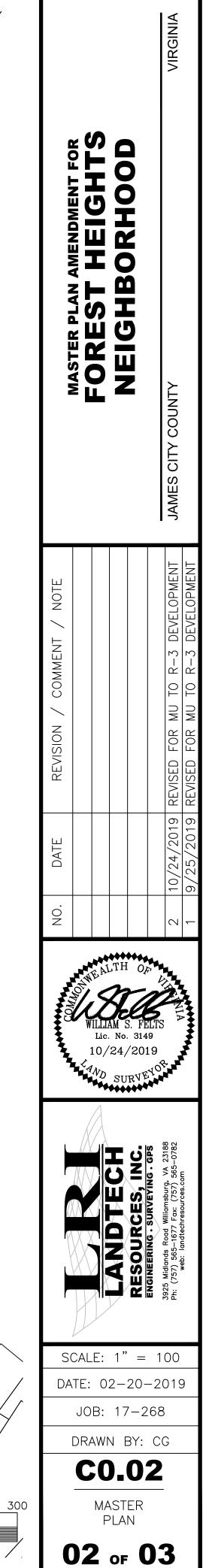
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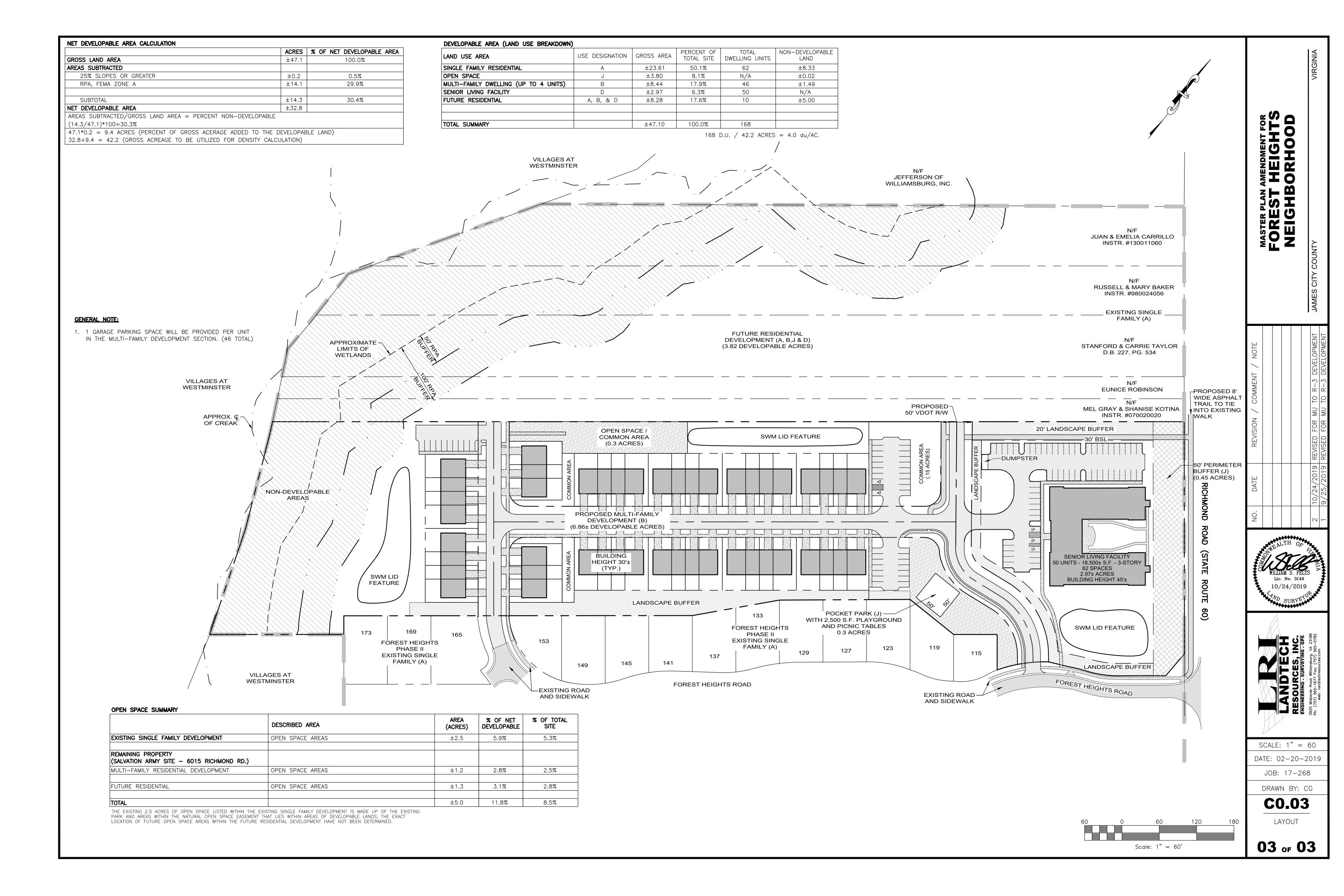
Scale: 1" = 100'

## ANTICIPATED LOW IMPACT DEVELOPMENT **MEASURES TO BE INCORPORATED:**

- 1. DRY SWALES
- BIORETENTION BASIN OR FILTER 2.
- WIDE FLAT BOTTOM SWALES 3.
- 4. INFILTRATION TRENCHES/PITS
- SUMPED OR BOTTOMLESS INLETS 5.
- 6. ENHANCED OUTLET PROTECTION

NOTE: LID MEASURES ABOVE MAY BE USED FOR ACHIEVING CREDIT TOWARDS JCC SPECIAL STORMWATER CRITERIA (SSC)











SECOND FLOOR

FIRST FLOOR - - -

Associates Architects P.O. Box 78 Charlottesville, VA 22902 (434) 977–2791 (434) 977-0593 (FAX) HEIGHTS VIRGINIA Υ, COUNT FOREST CITY JAMES NO DESCRIPTION DATE REVISIONS EXTERIOR ELEVATIONS SCALE 3/32" = 1'-0"DATE 9-26-19 DWN BY JDB CHECKED BY RJFJR PROJECT NO V1922 DRAWING NO H OF

# Forest Heights Design Guidelines

May 22, 2019

### **TOWNHOMES AT FOREST HEIGHTS**

### EXTERIOR

### **DESIGN CONSIDERATIONS, SPECIFICATIONS AND FEATURES**

### 1. Foundations

- a. Raised slab and slab-on-grade
- **b.** All sides must be parged or painted

### 2. Exterior Walls

**a.** Preferred Siding Materials

- i. Vinyl siding: .042 gauge minimum thickness
- ii. Possibly brick or stone accents

### 3. Ceiling Framing

a. First floor 9' ceiling height, Second floor 8' ceiling height

### 4. Roofing

- a. Shingles Dimensional/Architectural, Fungus/Algae Resistant with a minimum 25-year warranty
- b. Shingle colors uniform throughout Townhome project

### 5. Gutters and Downspouts

a. Gutters and downspouts with splash blocks or corrugated plastic pipes buried

### 6. Windows

- a. Windows with screens; if single-hung, may be factory applied half-screen.
- b. Tilt-sash
- c. Low-E, thermal insulated.
- d. Muntins/Grilles between glass.
- e. Raised panel window shutters vinyl per plan

### 7. Entrances and Exterior Detail

- a. No unpainted columns or railings visible on the front of the house
- b. Prefinished aluminum cladding on all exterior wood trim white
- c. Vinyl attic vents and soffits if required
- d. Raised panel entrance door
- e. Dead bolt lock(s)
- 8. Paint Front doors colors similar to Sherwin Williams Heritage Colors
- 9. Garage Doors On some units White

### 10. Walks and Driveways

- a. Concrete walkway from steps to driveway, as appropriate (3' width)
- b. Concrete driveways broomed gray finish

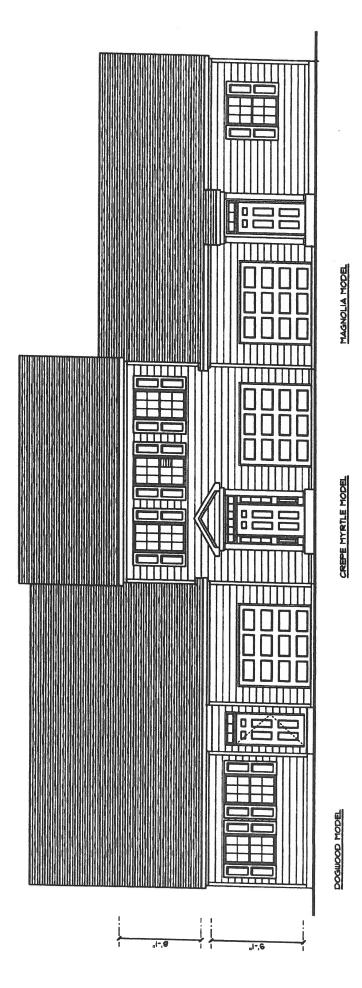


**Suggested Front Door Colors** 

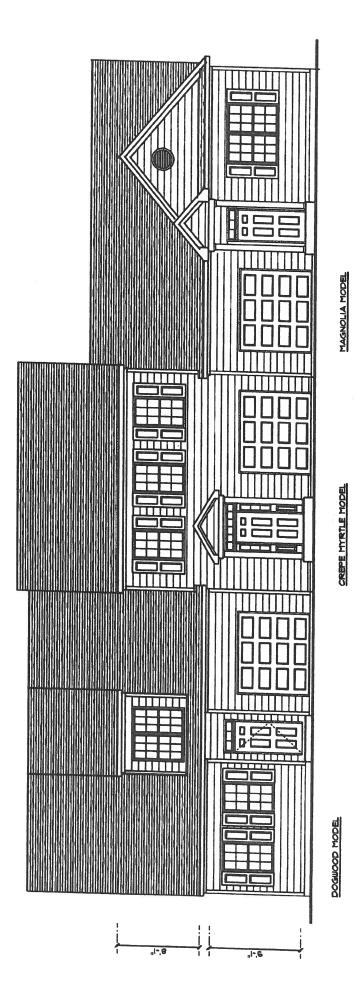


**Suggested Siding Colors** 

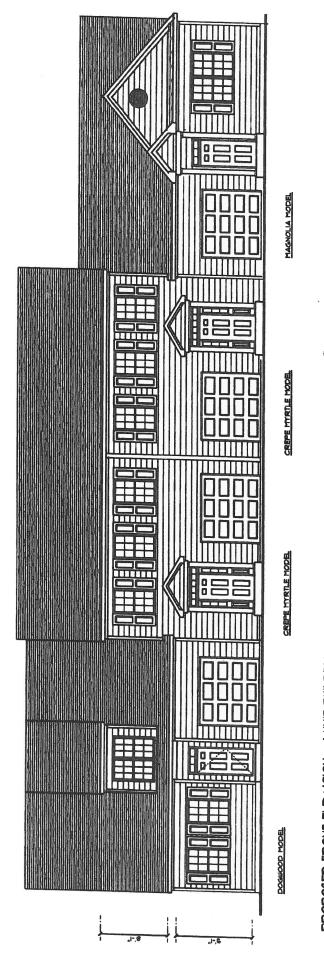
Townhomes At Forest Heights



PROPOSED FRONT ELEVATION



PROPOSED FRONT ELEVATION - 3 UNIT BUILDING



1

PROPOSED FRONT ELEVATION - 4 UNIT BUILDING



LANDTECH RESOURCES, INC.

### **Community Impact Study**

For

### SUP-19-0020 Forest Heights Master Plan, Proffer Amendment, and Rezoning

James City County, Virginia

**Preparation Date:** September 25, 2019

**Revised Date:** 

October 24, 2019

LRI Project No. 17-268

ENGINEERING AND SURVEYING CONSULTANTS 3925 Midlands Road Williamsburg, VA 23188 Ph.: (757) 565-1677 Fax: (757) 565-0782 Web: landtechresources.com

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### **Project Overview and Existing Conditions**

### **Project Site Information**

Project/Site Name: Forest Heights Master Plan, Proffer Amendment. And Rezoning

Project Street/Location: 6015 Richmond Road

City/County:WilliamsburgState:VirginiaZIP Code:23188

Municipality: James City County

**Map #:** 32220100081

Private / Public / Federal / State: Private

Residential / Commercial / Industrial / Other (specify): Residential/Commercial

County (or City) Site Plan Number (if applicable): Z-19-0012 / Z-0001-2011 / SUP-19-0020

Total Site Area: 47.1 Acres

### i) **<u>Project Narrative and Description</u>**

In 2011 the Forest Heights Master plan was approved by the James City County Board of supervisors. The project consisted of rezoning 47.1 Acres to Mixed Use (MU) as well as the realignment and new construction of Forest Heights Road, Benefit Lane, and Neighbors Drive. To the north west of Forest Heights Road the previously submitted Traffic Study in the Community Impact Study dated July 14, 2011 and received by the county in August of 2011 proposed the development of a Salvation Army, 12 Single Family Detached Homes, 24 Townhome Units and 26 Apartments. Select pages from the previously submitted Community Impact Study have been provided in Appendix E. Those improvements were never developed triggering this master plan and proffer amendment for any new development on the 11.4 Ac. lot owned by the Salvation Army.

The master plan and proffer amendment focuses only on the proposed development at 6015 Richmond Road which consists of 11.4 Ac. out of the entire 47.1 Ac in the original master plan. The proposed development consists of the construction of a new road to connect to both the front and end of Forest Heights Road, 12 Multi-Family buildings consisting of 46 units, and a 50-unit Senior Independent Living Facility. The multi-family units will have three parking lots available for additional parking above the driveway and garage parking. All 46 multi-family units will meet the requirements for the James City County Housing Opportunities Policy. At least of four (4) dwelling units will be offered to households earning 30%-60% of Area Mean Income. At least of four (4) dwelling units will be offered to households earning 60%-80% of Area Mean Income. All remaining dwelling units will be offered to households earning 30%-120% of Area Mean Income. The 50 units within the Senior Independent Living Facility will be proffered as affordable housing and will be targeted at the income range of 30%-60% of Area Median Income.

### ii) Analysis of Existing Public Facilities and Services

a) Using the James City County Fiscal Impact Analysis Worksheet it is expected that the proposed development would generate 7.82 students. The estimate was determined by only using the multifamily line item as the senior living apartments will be proffered as age-restricted, thus not generating any schoolchildren. In the draft copy of the Williamsburg James City County School Board 2020 capital improvement project budget there are multiple school expansions proposed. The budget proposes the construction of a new elementary school along with the expansion of the three existing high schools. In the fall of 2018 WJCC opened a new middle school to help with the growing James City County community. The already in place improvements as well as the proposed will alleviate any burden of new students created by this development.

School	School Children*
Norge Elementary	+/- 3
Hornsby Middle School	+/- 2
Warhill High School	+/- 3

	Total: 8
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- Numbers are rounded up
- b) The proposed development will be served by an existing James City Service Authority 12" water main located along Richmond Road and be connected to an existing JCSA 8" waterline stubbed out at the end of Forest Heights Road. The demand from the new development will generate an additional 29,760 gallons per day. This equates to 20.67 gpm average demand, 35.13 gpm max. day demand, and 82.67 gpm peak hour demand. Water demand calculations have been provided in Appendix A.
- c) Wastewater generated by the proposed development will be tied into an existing 12" sewer lateral and flow to an existing JCSA Lift Station (6-2). From the lift station the waste water is pumped through an existing 8" force main to an existing 24" HRSD force main located in the Richmond Road median. An additional 29,760 gallons per day of wastewater will be generated and flow into JCSA Lift Station 6-2. The peak flow from the improvements will be 71.35 GPM. Through an initial meeting with JCSA it was determined that Lift Station 6-2 will have the adequate capacity to service the additional flow. Wastewater generation calculations have been provided in Appendix B.
- d) The project site is in a very central location within James City County that allows for multiple fire stations to be in proximity as well as Sentara Williamsburg Regional Medical Center. James City County currently has 5 fire stations that cover both emergency medical services and fire protection. JCC station #4 is located the closest on Olde Towne Road and is approximately 2.1 mi. from the development. The county also has a mutual aid agreement with York County and the City of Williamsburg. With station #4 having a response time of 4 minutes and three other stations within a 10-minute response time there is adequate county EMS protection for the development.
- e) Dominion Power provides electrical service for this area of James City County. All new utilities will be placed underground per JCC requirements.
- f) Solid waste pickup will be provided by private contracts by each individual home. The senior living facility will have a separate contract for solid waste pickup. Solid waste haulers will work to ensure waste is picked up and disposed of in accordance with local health standards.
- g) Per the James City County Recreational Facility Development Guidelines the entire master planned area of 47.1 Acres was recommended to have the following amenities:
  - 1 Sport Court or Pool
  - 1 Field
  - 1 pocket park at a minimum of 0.3 Acres.
  - 1 Playground
  - 8' wide trail that is a minimum of 0.4 miles long.

Based on the available 11.4 Acre area of this proposed Master Plan Amendment the following items have been provided. One pocket park to include a 2,500 S.F. playground, and 0.14 miles of an 8' wide multi use path. There is also additional common area that will remain open to allow for gathering areas. In lieu of the construction of a Sport Court or Pool and Field, due to the size of the site, cash proffers have been offered.

h) Per section 24-273.9 of the James City County Zoning Ordinance there will be 1 Ac. of open space provided on the 11.4 Ac. parcel. The requirement will be met through a pocket park at 0.3 Ac., Open Space and Common area totaling 0.55 Ac., 50' Perimeter Buffer totaling 0.45 Acres and the 8' wide multiuse path at 0.08 Ac.. These areas will be spread throughout the development to allow for space between the different residential area.

### iii) Analysis of Stormwater Management

Stormwater for the site will be treated with three onsite stormwater management facilities. The square footage for these facilities was determined by VRRM compliance spreadsheet and provided in Appendix C. Final stormwater layout and design will be provided with submittal of site plan documents.

### iv) Environmental Constraints Analysis

### (1) Hydraulic Features:

- (a) Location of all bodies of water such as streams, ponds, lakes, impoundments, rivers:
  - The centerline of the existing stream is shown on the master plan.
- (b) Name of watershed in which the project is located:
  - The project is located in the Powhatan Creek and Lower James River watersheds
- (c) Approximate location of tidal and non-tidal wetlands (e.g. sinkholes, wetland, springs, seeps, etc);
  - Approximate edge of wetlands are shown on the master plan
- (d) Approximate location of perennial and intermittent streams;
  - Perennial and intermittent streams exist along the northern, western, and southern boundaries of the property per AES community impact study completed July 14, 2011
- (e) Description of receiving steams:
  - The site will flow into a flat bottom at the western part of the site. This channel flows into the Longhill Swamp and ultimately the Powhatan Creek.
- (f) Floodplain:
  - The floodplain has been shown on the master plan per FEMA community panel #51095C0128D 12/16/2015

### (2) Physical Features

- (a) Approximate location of steep slopes greater than 25 percent:
  - 0.2 Ac. of steep slopes exist on site.
- (b) Soil types:
  - The different soil types located on the site are shown on sheet 2 of the master plan.
- (c) Soils erodibility based on the County Soils survey:

- A table is provided on sheet 2 of the master plan and includes the soils erodibility factor
- (d) Area of forest, woodland cover and wildlife corridors:
  - The entire 11.4 Ac. site is wooded.
- (e) Pre-development topography based on County GIS
  - County contours are provided on sheet 2 of the master plan for 6015 Richmond Road

### (3) Prohibited or Restricted Development Areas:

- (a) Location of required buffers and existing conservation easements:
  - 100' and 50' buffers as well as existing natural open space easements are show on the master plan
- (b) Sites with known populations of rare, threatened or endangered species of plants or animals per studies done in accordance with the Natural Resource Policy
  - Per the Community Impact Study completed by AES consulting Engineers on July 14, 2011 there is not a concern of the development impacting any rare, threatened or endangered species.
- (c) Location of trees to be preserved in accordance with the Chesapeake Bay Preservation Ordinance
  - No clearing will be done in the RPA besides what is required to outfall stormwater at the toe of slope as well as tie into the existing 12" JCSA gravity sewer line.
- (d) Preliminary location of Resources Protection Areas and legal wetlands:
   RPA as well as the edge of wetlands is shown on the proposed master plan.

### (4) Existing and Proposed Changes to the Site:

- (a) The nature of existing and approved but not yet built development on the site:
  - The site was previously approved for a Salvation Army, 12 Single Family homes, 24 Townhome Units and 26 Apartments. The site remains wooded and undisturbed as none of those improvements or their infrastructure was installed.
- (b) Location of Surrounding properties and neighborhoods:
  - The property is surrounded by Richmond Rd. to the north east, single family lots to the south and north, as well as Scotts Pond and Villages at Westminster Homeowners common area to the south and west.
- (c) Proposed limit of disturbance and a disturbance area estimate:
  - The proposed limits of disturbance for the 11.4 Ac. parcel will be roughly 9.9 Ac.
- (d) Calculation of existing and proposed pervious and impervious areas
  - The existing lot is wooded which roughly 1.5 Ac. will remain wooded, 5.1 Ac. will be managed turf, and 4.39 Ac. will be impervious cover.
- (e) If used, description of Better Site Design or Low Impact Development techniques (e.g. pervious pavement, walks, infiltration areas, etc.):

- The proposed stormwater management facilities are bioretention ponds that will infiltrate stormwater and treat the pollutant loads.
- (f) Description of how disturbance is being minimized, indigenous vegetation is being preserved, and impervious cover is being reduced:
  - Impervious cover was reduced to the minimum amount to allow for development as well as connectivity within the development. Open areas and landscape areas will be utilized to divide the different proposed improvements.

### v) Traffic Impact Analysis (Provided by DRW Consultants, LLC)

Attached in Appendix D is the traffic impact study completed by DRW Consultants, LLC. The study shows that the original traffic impacts from this section of the Master Plan, and what is proposed in this Master Plan Amendment are equal or less. Both AM peak hour and daily trips are below what was previously planned, and PM peak hour trips remain the same. The previous traffic study required a right turn taper and no improvements to the median in Route 60. Though there was no requirement for improvement in the median, the work was still completed. With this amendment not increasing any trips to the site as well as the additional work being completed in the median, no additional traffic improvements are proposed.

### Appendix A

### Water Demand Calculations



### Forest Heights Master Plan Amendement James City County, Virginia Water Demand LRI Job #17-268 9/25/2019

### **Existing Water Generation**

							Max Day	Peak Hr
						Avg.	(pf=1.7)	(pf=4.0)
					Avg. Daily	Demand	Demand	Demand
<u>Improvement</u>	Use	Flow Rate	Flow Duration (hrs)	#Units	Flow (gpd)	(gpm)	(gpm)	(gpm)
Ex. Single Family	Residential	310 (GPD/Unit)	24	61 Lots	18,910	13.13	22.32	52.52
					Total Daily Demand = 18,910 GPD			
					Ave	erage Deman	d = 13.13 GI	PM
					Maxim	num Day Dem	and = 22.32	2 GPM
					Peal	k Hour Demar	nd = 52.52 G	5PM

### **Proposed Water Generation**

							Max Day	Peak Hr
						Avg.	(pf=1.7)	(pf=4.0)
					Avg. Daily	Demand	Demand	Demand
Improvement	Use	Flow Rate	Flow Duration (hrs)	#Units	Flow (gpd)	(gpm)	(gpm)	(gpm)
Multi-Family	Residential	310 (GPD/Unit)	24	46	14,260	9.90	16.83	39.61
Senior Living Facility	Apartments	310 (GPD/Unit)	24	50	15,500	10.76	18.30	43.06
Ex. Single Family	Residential	310 (GPD/Unit)	24	61 Lots	18,910	13.13	22.32	52.52
					Toto		d = 40.070	CDD

Total Dally Demand = 48,670 GPD	
Average Demand = 33.80 GPM	

Maximum Day Demand = 57.45 GPM

Peak Hour Demand = 135.19 GPM

### Addotional Demands Created by Project

Daily 29,760 GPD

Average 20.67 GPM

Max Day 35.13 GPM

Peak Hr. 82.67 GPM

### <u>Appendix B</u>

### Wastewater Generation Calculations



### Forest Heights Master Plan Amendement James City County, Virginia Wastewater Generation LRI Job #17-268 9/25/2019

### **Existing Wastewater Generation**

Improvement	Use	Flow Rate	Flow Duration (hrs)	#Units	Avg. Daily Flow (gpd)	Avg. Flow (gpm)	Peak Factor	Peak Flow (gpm)
Ex. Single Family	Residential	310 (GPD/Unit)	24	61 Lots			2.5	32.83
					Total D	aily Flow = 1	8,910 GPD	

Total Peak Flow = 34.43 GPM

Total Avg. Daily Flow (ADF) = 13.13 GPM

Minimum Flow (ADF / 2)= 6.57 GPM

### **Proposed Wastewater Generation**

					Avg. Daily Flow	Avg. Flow	Peak	Peak Flow
Improvement	Use	Flow Rate	Flow Duration (hrs)	#Units	(gpd)	(gpm)	Factor	(gpm)
Multi-Family	Residential	310 (GPD/Unit)	24	46	14,260	9.9	2.5	24.75
Senior Living Facility	Apartments	310 (GPD/Unit)	24	50	15,500	10.76	2.5	26.91
Ex. Single Family	Residential	310 (GPD/Unit)	24	61 Lots	18,910	13.13	2.5	32.83

Total Daily Flow = 48,670 GPD
Total Avg. Daily Flow (ADF) = 33.79 GPM
Total Peak Flow = 84.48 GPM
Minimum Flow (ADF / 2)= 42.24 GPM

Addotional Flows Created by Project

Daily Flow - 29,760 GPD Peak Flow - 71.35 GPM

### Appendix C

### **VRRM Spreadsheets**

### Drainage Area A

### Drainage Area A Land Cover (acres) D Soils Land Cover Rv A Soils **B** Soils C Soils Totals Forest/Open Space (acres) 0.00 0.00 Managed Turf (acres) 5.18 0.22 2.37 1.05 1.76 Impervious Cover (acres) 4.39 0.95 2.10 0.88 1.41 Total 9.57

CLEAR BMP AREAS
-----------------

Total Phosphorus Available for Removal in D.A. A (lb/yr)	12.12
Post Development Treatment Volume in D.A. A (ft <sup>3</sup> )	19,295

### Stormwater Best Management Practices (RR = Runoff Reduction)

Stormwater Best Manageme	nt Practice	s (RR = Rui	noff Reduc	tion)			1						Select from dropdown list
Practice	Runoff Reduction Credit (%)	Managed Turf Credit Area (acres)	Impervious Cover Credit Area (acres)	Volume from Upstream Practice (ft <sup>3</sup> )	Runoff Reduction (ft <sup>3</sup> )	Remaining Runoff Volume (ft <sup>3</sup> )	Total BMP Treatment Volume (ft <sup>3</sup> )	Phosphorus Removal Efficiency (%)	Phosphorus Load from Upstream Practices (Ib)	Load to	Removed By Practice (Ib)		Downstream Practice to be Employed
1. Vegetated Roof (RR)													
1.a. Vegetated Roof #1 (Spec #5)	45				0	0	0	0		0.00	0.00	0.00	
1.b. Vegetated Roof #2 (Spec #5)	60				0	0	0	0		0.00	0.00	0.00	

. Rooftop Disconnection (RR)												
2.a. Simple Disconnection to A/B Soils (Spec #1)	50		0	0	0	0	0	0.00	0.00	0.00	0.00	
2.b. Simple Disconnection to C/D Soils (Spec #1)	25		0	0	0	0	0	0.00	0.00	0.00	0.00	
<ol> <li>2.c. To Soil Amended Filter Path as per specifications (existing C/D soils) (Spec #4)</li> </ol>	50		0	0	0	0	0	0.00	0.00	0.00	0.00	
2.d. To Dry Well or French Drain #1, Micro-Infilration #1 (Spec #8)	50		0	0	0	0	25	0.00	0.00	0.00	0.00	
2.e. To Dry Well or French Drain #2, Micro-Infiltration #2 (Spec #8)	90		0	0	0	0	25	0.00	0.00	0.00	0.00	
2.f. To Rain Garden #1, Micro-Bioretention #1 (Spec #9)	40		0	0	0	0	25	0.00	0.00	0.00	0.00	
2.g. To Rain Garden #2, Micro-Bioretention #2 (Spec #9)	80		0	0	0	0	50	0.00	0.00	0.00	0.00	
2.h. To Rainwater Harvesting (Spec #6)	0		0	0	0	0	0	0.00	0.00	0.00	0.00	
2.i. To Stormwater Planter, Urban Bioretention (Spec #9, Appendix A)	40		0	0	0	0	25	0.00	0.00	0.00	0.00	

3. Permeable Pavement (RR)												
3.a. Permeable Pavement #1 (Spec #7)	45		0	0	0	0	25	0.00	0.00	0.00	0.00	
3.b. Permeable Pavement #2 (Spec #7)	75			0	0	0	25		0.00	0.00	0.00	

4. Grass Channel (RR)												
4.a. Grass Channel A/B Soils (Spec #3)	20		0	0	0	0	15	0.00	0.00	0.00	0.00	
4.b. Grass Channel C/D Soils (Spec #3)	10		0	0	0	0	15	0.00	0.00	0.00	0.00	
4.c. Grass Channel with Compost Amended Soils as per specs (see Spec #4)	30		0	0	0	0	15	0.00	0.00	0.00	0.00	

5. Dry Swale (RR)												
5.a. Dry Swale #1 (Spec #10)	40		0	0	0	0	20	0.00	0.00	0.00	0.00	
5.b. Dry Swale #2 (Spec #10)	60		0	0	0	0	40	0.00	0.00	0.00	0.00	
	•				•	•	•					
6. Bioretention (RR)												
6.a. Bioretention #1 or Micro-Bioretention #1 or Urban Bioretention (Spec #9)	40		0	0	0	0	25	0.00	0.00	0.00	0.00	

Nitrogen Removal Efficiency (%)	Nitrogen Load from Upstream Practices (lbs)	Untreated Nitrogen Load to Practice (lbs)	Nitrogen Removed By Practice (lbs)	Remainin Nitrogen Load (Ibs
1. Vegetated R	oof (RR)			
0		0.00	0.00	0.00

0	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00
15	0.00	0.00	0.00	0.00
15	0.00	0.00	0.00	0.00
40	0.00	0.00	0.00	0.00
60	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00
40	0.00	0.00	0.00	0.00

3. Permeable F	Pavement (RR)			
25	0.00	0.00	0.00	0.00
25		0.00	0.00	0.00

4. Grass Chann	iel (RR)			
20	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00

25	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.00

6. Bioretentior	h (RR)			
40	0.00	0.00	0.00	0.00

2 of 3

(Spec #2 & #4)

Rough Calcs D.A. A

6.b. Bioretention #2 or Micro-Bioretention #2 (Spec #9)	80	5.18	4.39	0	15,436	3,859	19,295	50	0.00	12.11	10.90	1.21	
. Infiltration (RR)													
7.a. Infiltration #1 (Spec #8)	50			0	0	0	0	25	0.00	0.00	0.00	0.00	
7.b. Infiltration #2 (Spec #8)	90			0	0	0	0	25	0.00	0.00	0.00	0.00	
. Extended Detention Pond (RR)													
8.a. ED #1 (Spec #15)	0			0	0	0	0	15	0.00	0.00	0.00	0.00	
8.b. ED #2 (Spec #15)	15			0	0	0	0	15	0.00	0.00	0.00	0.00	
	*	•	•	•		*			*			•	
. Sheetflow to Filter/Open Space (RR)													
9.a. Sheetflow to Conservation Area, A/B Soils (Spec #2)	75			0	0	0	0	0	0.00	0.00	0.00	0.00	
9.b. Sheetflow to Conservation Area, C/D Soils (Spec #2)	50			0	0	0	0	0	0.00	0.00	0.00	0.00	
.c. Sheetflow to Vegetated Filter Strip, A Soils or Compost Amended B/C/D Soils	50			0	0	0	0	0	0.00	0.00	0.00	0.00	

			9. Sheetflow to	o Filter/Open Spa	ce (RR)	
0.00	0.00		0	0.00	0.00	0.0
0.00	0.00		0	0.00	0.00	0.0
0.00	0.00		0	0.00	0.00	0.

60

15

15

10

10

7. Infiltration (RR)

0.00

0.00

0.00

0.00

0.00

8. Extended Detention Pond (RR)

86.63

0.00

0.00

0.00

0.00

79.70

0.00

0.00

0.00

0.00

6.93

0.00

0.00

0.00

0.00

0.00 0.00

0.00

TOTAL RUNOFF REDUCTION IN D.A. A (ft<sup>3</sup>) 15,436

TOTAL IMPERVIOUS COVER TREATED (ac) 4.39 AREA CHECK: OK.	
TOTAL MANAGED TURF AREA TREATED (ac) 5.18 AREA CHECK: OK.	
TOTAL RUNOFF REDUCTION IN D.A. A (ft <sup>3</sup> ) 15,436	
TOTAL PHOSPHORUS AVAILABLE FOR REMOVAL IN D.A. A (lb/yr)	12.12
TOTAL PHOSPHORUS REMOVED WITH RUNOFF REDUCTION PRACTICES IN D.A. A (lb/yr)	10.90
TOTAL PHOSPHORUS REMAINING AFTER APPLYING RUNOFF REDUCTION PRACTICES IN D.A. A (Ib/yr)	1.22

SEE WATER QUALITY COMPLIANCE TAB FOR SITE COMPLIANCE CALCULATIONS

10. Wet Swale (no RR)													
10.a. Wet Swale #1 (Spec #11)	0			0	0	0	0	20	0.00	0.00	0.00	0.00	
10.b. Wet Swale #2 (Spec #11)	0			0	0	0	0	40	0.00	0.00	0.00	0.00	
11. Filtering Practices (no RR)	1. Filtering Practices (no RR)												
11.a.Filtering Practice #1 (Spec #12)	0			0	0	0	0	60	0.00	0.00	0.00	0.00	
11.b. Filtering Practice #2 (Spec #12)	0			0	0	0	0	65	0.00	0.00	0.00	0.00	
12. Constructed Wetland (no RR)													
12.a.Constructed Wetland #1 (Spec #13)	0			0	0	0	0	50	0.00	0.00	0.00	0.00	
12.b. Constructed Wetland #2 (Spec #13)	0			0	0	0	0	75	0.00	0.00	0.00	0.00	
13. Wet Ponds (no RR)													
13.a. Wet Pond #1 (Spec #14)	0			0	0	0	0	50	0.00	0.00	0.00	0.00	
13.b. Wet Pond #1 (Coastal Plain) (Spec #14)	0			0	0	0	0	45	0.00	0.00	0.00	0.00	
13.c. Wet Pond #2 (Spec #14)	0			0	0	0	0	75	0.00	0.00	0.00	0.00	
13.d. Wet Pond #2 (Coastal Plain) (Spec #14)	0			0	0	0	0	65	0.00	0.00	0.00	0.00	

	10. Wet Swale (Coastal Plain) (no RR)								
	25	0.00	0.00	0.00	0.00				
ĺ	35	0.00	0.00	0.00	0.00				

NITROGEN REMOVED WITH RUNOFF REDUCTION PRACTICES IN D.A. A (lb/yr) 79.70

SEE WATER QUALITY COMPLIANCE TAB FOR SITE CALCULATIONS (Information Only)

11. Filtering P	ractices (no RR)			
30	0.00	0.00	0.00	0.00
45	0.00	0.00	0.00	0.00

12. Constructed Wetland (no RR)								
25	0.00	0.00	0.00	0.00				
55	0.00	0.00	0.00	0.00				

13. Wet Ponds	13. Wet Ponds (no RR)									
30	0.00	0.00	0.00	0.00						
20	0.00	0.00	0.00	0.00						
40	0.00	0.00	0.00	0.00						
30	0.00	0.00	0.00	0.00						

14. Manufactured BMP (no RR)									
0	0.00	0.00	0.00	0.00					
0	0.00	0.00	0.00	0.00					
0	0.00	0.00	0.00	0.00					

14. Manufactured Treatment Devices (no RR)													
14.a. Manufactured Treatment Device- Hydrodynamic	0			0	0	0	0	20	0.00	0.00	0.00	0.00	
14.b. Manufactured Treatment Device-Filtering	0			0	0	0	0	20	0.00	0.00	0.00	0.00	
14.c. Manufactured Treatment Device-Generic	0			0	0	0	0	20	0.00	0.00	0.00	0.00	

TOTAL IMPERVIOUS COVE	R TREATED (ac) 4.39 AREA CHECK: OK.	
TOTAL MANAGED TURF ARE		
	TOTAL PHOSPHORUS REMOVAL REQUIRED ON SITE (Ib/yr) 8.2	0
		-
тот	AL PHOSPHORUS AVAILABLE FOR REMOVAL IN D.A. A (Ib/yr) 12.1	2
TOTAL PHOSPHORUS REMOVE	D WITHOUT RUNOFF REDUCTION PRACTICES IN D.A. A (lb/yr) 0.0	υ
TOTAL PHOSPHORUS REM	OVED WITH RUNOFF REDUCTION PRACTICES IN D.A. A (lb/yr) 10.9	0
TOTAL	PHOSPHORUS LOAD REDUCTION ACHIEVED IN D.A. A (lb/yr) 10.9	0
TOTAL PHOSPHORUS REMAININ	IG AFTER APPLYING BMP LOAD REDUCTIONS IN D.A. A (Ib/yr 1.2	2
SEE WATER QUALITY C	COMPLIANCE TAB FOR SITE COMPLIANCE CALCULATION	IS
NITROGEN REM	OVED WITH RUNOFF REDUCTION PRACTICES IN D.A. A (Ib/yr) 79.7	0
NITROGEN REMOVE	D WITHOUT RUNOFF REDUCTION PRACTICES IN D.A. A (lb/yr) 0.0	D
	TOTAL NITROGEN REMOVED IN D.A. A (lb/yr) 79.7	_

### Appendix D

### **Traffic Impact Study**



TO: Chase Grogg

FROM: Dexter Williams

SUBJECT: Trip Generation Comparison For Blocks 4, 5, 6, 7 Of Forest Heights

DATE: September 24, 2019

Enclosed Exhibit B shows the areas involved with this trip generation analysis:

- 1. Existing Master Plan Blocks 4, 6, and 7 are outlined in red.
- 2. Existing Master Plan Block 5 is outlined in blue.
- 3. Proposed development area is outlined in green.
- 4. Remaining area of Blocks 4, 5, 6 and 7 outlined in grey.

Enclosed Exhibit A shows trip generation for Blocks 4, 5, 6 and 7 of Forest Heights as follows:

- Table 1: Proposed Development Trip Generation (green boundary). 46 multi-family low rise units, 50 units senior adult attached.
- Table 2: Remainder Blocks 4, 5, 6, and 7 Trip Generation (grey boundary). 10 residenitial units.
- Table 3: Total Blocks 4, 5, 6, 7 Trip Generation With Proposed Development. Total of Tables 1 and 2.
- Table 4: AES Blocks 4, 5, 6, and 7 Original Trip Generation. Provided by you from original Forest Heights development plan.

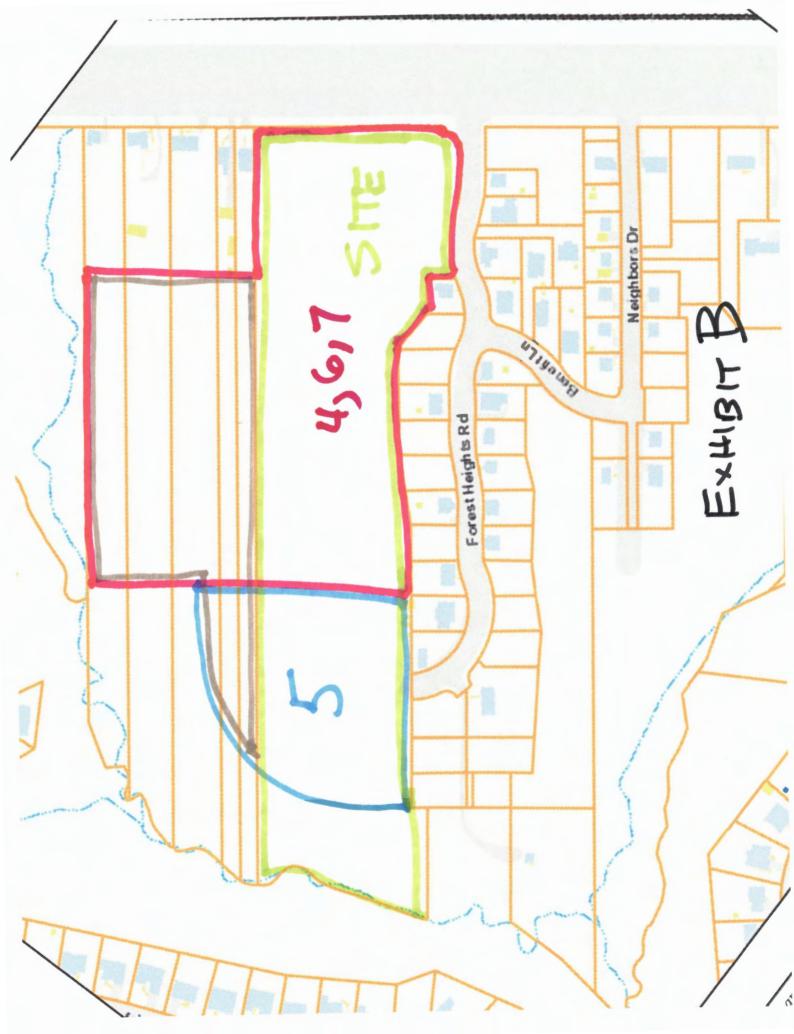
Proposed development peak hour traffic is is substantially less than the original trip generation for both peak hours and for daily traffic.

		LAND			WEEKD		GENER	ATION		
		USE	SQ.FT.,	AM PF	EAK HOU			EAK HOU	IR	
VALUE	LAND USE	CODE	OTHER UNITS	Enter	Exit	Total	Enter	Exit	Total	DAILY
(IIICE		0001	o milit of mil	Linter	2	Total	Linter	Lint	rotui	Ding
	roposed Development Trip									
adj. st.	Sr. Adult Attached	252	50 units	3	6	9	8	6	14	17
-adj. st.	Multifamily Low Rise	220	46 units	5	18	23	19	11	30	30
			Total	8	24	32	27	17	44	48
BLE 2: R	emainder Blocks 4, 5, 6, 7 T	Frip Generat	ion							
e-adj. st.	Single-Family	210	10 units	2	5	7	6	4	10	
BLE 3. T	otal Blocks 4, 5, 6, 7 Trip G	eneration W	ith Pronosed Developme	nt						
	our blocks 4, 5, 0, 7 111p 0		nii i roposeu Developine	10	29	39	33	21	54	5'
RLF 4. A	ES Blocks 4, 5, 6 and 7 Ori	oinal Trin G	eneration							
4	Salvation Army	5mai 1119 0	30,000 sq. ft.			49			49	6
5	Future SF Detached		12 lots			9			12	1
6	Future Townhomes		24 units			11			12	1
7	Future Sal Va Army Apts		26 apts			13			16	1
						82			89	11

FOREST HEIGHTS TRIP GENERATION COMPARISON
09-24-19



Exhibit A



### Appendix D

### **Traffic Study From Original**

### **Master Plan Submission**

### **Community Impact Study**

Rezoning of

Forest Heights Road / Neighbors Drive / Richmond Road Areas

for

James City County Department of Community Services Office of Housing and Community Development



April 1, 2011 Revised July 14, 2011

**Prepared By** 



5248 Olde Towne Road, Suite 1 Williamsburg, VA 23188 Ph: (757) 253-0040 Fax: http://www.aesva.com

Fax: (757) 220-8994

1798 1 1.31 11.529 17.185 - 22 7729 E. 1 12 -「「「」」 7 1. N 1919 1917 10 N 18. J 717

# Forest Heights Road / Neighbors Drive

James City County, Virginia Traffic Analysis for Rezoning

A

2	SNORMORS	by: ABS	22, 2011
K	CONSULTING	2/25/2011	Revised: March 2

2/25/2011 Revised: March 3																											<- Have separate entry from Rt 60		
	Avg VPD	201	29	297	686	115	141	175	57					(over Ex.)	<b>VPH</b>	HdV	VPD										<- Have separa		
	AM PK VPH	16	2	23	49	ഗ		13	5					Additional Trips (over Ex.)	76	73	1,002											rips Control	
	PM PK VPH	21	ო	31	49	12	12	16	9										AM Enter	4	<del></del>	9	30	2	2	<i>ი</i>	0	=> PM Entry Trips Control	
	Units	21 Lots	3 Lots	1 Lots	30 KSF	12 Lots	24 Units	26 Apts	6 Lots									ane analysis)	AM Pk VPH	16	2	23	49	თ		13	0	HdV HdV	
		2		ŝ	õ	÷-	5	21		above)	110	95	1,270	i, 7, 8 above)	138	119	1,586	nts (for turn la	PM Enter	13	2	20	14	Ø	8	10	0	above) 49 41	
	Landuse	210	210	210	495	210	230	220	210	los. 1, 2, 3, 4, 8	Trips:	Trips:	G	Vos. 1, 2, 3, 4, 6	Trips:	Trips:	s:	s entry moveme	PM PK VPD	21	സ	31	49	12	12	16	0	los. 1, 2, 3, 4, 8 Entry Trips: Entry Trips:	sadare forma
AES Project No. W10119-E-03	No. Generator	1 Neighbors Dr.	2 Neighbors Cross-Thru	3 Forest Heights Rd	4 Salvation Army	5 Future SF Detached Lots	6 Future Townhomes	7 Future Salvation Army Apts	8 Ex. Richmond Rd Homes	Minimum Condition (includes Nos. 1, 2, 3, 4, 8 above)	Total Peak PM Trips:	Total Peak AM Trips:	Total Daily Trips:	Maximum Condition (includes Nos. 1, 2, 3, 4, 6, 7, 8 above)	Total Peak PM Trips:	Total Peak AM Trips:	Total Daily Trips:	Determine which peak hour controls entry movements (for turn lane analysis)	No. Generator	1 Neighbors Dr.	2 Neighbors Cross-Thru	3 Forest Heights Rd	4 Salvation Army	5 Future SF Detached Lots	6 Future Townhomes	7 Future Salvation Army Apts	8 Ex. Richmond Rd Homes	Minimum Condition (includes Nos. 1, 2, 3, 4, 8 above) Total Peak PM Entry Trips: Total Peak AM Entry Trins:	and a company a complete at a

2011-03-22 Traffic Analysis-abs.xls

Sheet1

=> PM Entry Trips Control

Maximum Condition (includes Nos. 1, 2, 3, 4, 6, 7, 8 above) Total Peak PM Trips: 67 VPH Total Peak AM Trips: 46 VPH

Page 2 of 6

24

## Forest Heights Road / Neighbors Drive

James City County, Virginia Traffic Analysis for Rezoning AES Project No. W10119-E-03



### Calculate total peak turn lane motions:

Minimum Condition

		Left Tum	% RT	<b>RT Enter</b>	<b>RT Enter</b>
No. Generator	Total Entering	Entering	Neighbors*	Neighbors	Forest Heights
1 Neighbors Dr.	13	7	100%	2	0
2 Neighbors Cross-Thru	2		50%	<b>4</b>	<del>~~</del>
3 Forest Heights Rd	20	10	%0	0	10
4 Salvation Army	14	7	%0	0	7
Total	49	25		ø	18

Total Entry is assumed to be split 50/50 from East 60 and West 60

Left Turn Entering = 50% of Total from Williamsburg % RT Neighbors = Percentage of entry trips from Lightfoot that turns into Neighbors Dr; others turn at Forest Heights

Approach Traffic:

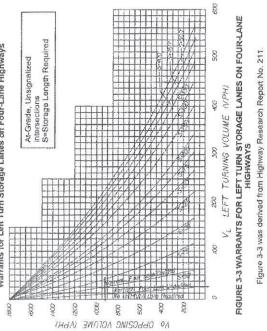
HΗΛ	ΗdΛ
590	931
PHVapp = AADT x K x Dir. Factor =	USE DRW Peak Hr Counts =

Warrants.

25 VPH 931 VPH LT = Vo = Per Fig 3-3 of VDOT Road Design Manual

Does not meet warrant for left turn lane for 4-lane divided highway BUT CLOSE





2011-03-22 Traffic Analysis-abs.xls

Sheet1

Page 3 of 6

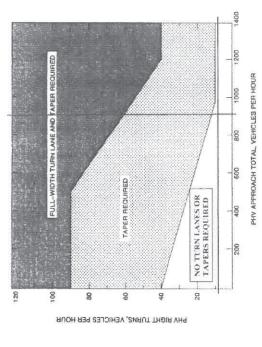
## Forest Heights Road / Neighbors Drive

James City County, Virginia Traffic Analysis for Rezoning AES Project No. W10119-E-03



Forest Heights Road

120



Appropriate Radius required at all Intersections and Entrances (Commercial or Private).

### LEGEND

PMV-- Peak Hour Volume (also Design Hourly Volume equivalent)

### Adjustment for Right Turns

K = the percent of AADT occurring in the peak hour D = the percent of traffic in the peak direction of flow If PHV is not known use formula: PHV = ADT x K x D

Note: An average of 11% for K x D will suffice.

FIGURE 3-27 GUIDELINES FOR RIGHT TURN TREATMENT (4-LANE HIGHWAY)

HdΛ	HdΛ
00	931
RT =	= NHd

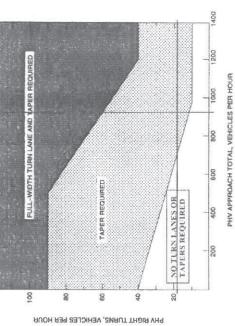
Per Fig 3-27 of VDOT Road Design Manual

Does not meet warrant for right turn lane or taper

2011-03-22 Traffic Analysis-abs.xts

Sheet1





Appropriate Radius required at all Intersections and Entrances (Commercial or Private).

LEGEND

PHV- - Peak Hour Volume (also Design Hourly Volume equivalent)

### Adjustment for Right Turns

K = the percent of AADT occurring in the peak hour D = the percent of traffic in the peak direction of flow If PHV is not known use formula. PHV = ADT x K x D

Note: An average of 11% for K x D will suffice

FIGURE 3-27 GUIDELINES FOR RIGHT TURN TREATMENT (4-LANE HIGHWAY)

18 VPH 931 VPH RT =

= NHd

Per Fig 3-27 of VDOT Road Design Manual

Meets warrant for right taper

Page 4 of 6

## Forest Heights Road / Neighbors Drive

James City County, Virginia Traffic Analysis for Rezoning AES Project No. W10119-E-03

Maximum Condition



		Left Turn	% RT	<b>RT Enter</b>	<b>RT Enter</b>
No. Generator	Total Entering	Entering	Neighbors*	Neighbors	Forest Heights
1 Neighbors Dr.	13	7	100%	2	0
2 Neighbors Cross-Thru	2	<b>-</b>	50%		-
3 Forest Heights Rd	20	10	%0	0	10
4 Salvation Army	14	7	%0	0	7
6 Future Townhomes	8	4	%0	0	4
7 Future Salvation Army Apts	10	5	%0	0	ۍ
Total	67	34		8	27

% RT Neighbors = Percentage of entry trips from Lightfoot that turns into Neighbors Dr; others turn at Forest Heights Total Entry is assumed to be split 50/50 from East 60 and West 60 Left Turn Entering = 50% of Total from Williamsburg

### Approach Traffic:

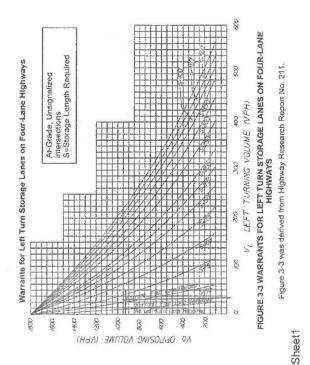
PHVapp = AADT x K x Dir. Factor = 590 VPH USE DRW Peak Hr Counts = 931 VPH

Warrants

VPH	ΛPH
34	931
LT =	Vo =

Per Fig 3-3 of VDOT Road Design Manual

Meets warrant for left turn lane with 50' Storage for 4-lane divided highway



Page 5 of 6

2011-03-22 Traffic Analysis-abs.xls

Version 2019 (Last updated 7/16/2019)



Please make sure to use the accompanying **Excel** Spreadsheet to calculate the numbers below.

### FISCAL IMPACT WORKSHEET AND ASSUMPTIONS

Please complete all *applicable* sections. Please use the provided spreadsheet to perform calculations. If space provided is insufficient, please feel free to include additional pages. If you have any questions please contact the Planning Office at 757-253-6685 or planning@jamescitycountyva.gov

- PROPOSAL NAME: Forrest Heights Neighborhood 1a)
- Does this project propose residential units? Yes No (if no, skip Sec. 2) 1b)
- 1c) Does this project include commercial or industrial uses? Yes

(If no, skip Sec. 3)

### Fiscal Impact Worksheet Section 2: Residential Developments

2a) TOTAL NEW DWELLING UNITS. Please indicate the total number of each type of proposed dwelling unit. Then, add the total number of new dwelling units.

Single-Family Detached		Apartment Age Restricted	50
Townhome/Condominium/Single-Family	46	Manufactured Home	
Total Dwelling Units			

Are any units affordable? Vos No (If yes, how many?)<u>46</u>

### **Residential Expenses – School Expenses**

2b) TOTAL NEW STUDENTS GENERATED. Multiply the number of each type of proposed unit from (2a) its corresponding Student Generation Rate below. Then, add the total number of students generated by the proposal.

Unit Type	Number of Proposed Units (from 2a)	Student Generation Rate	Students Generated
Single-Family Detached		0.4	
Townhome/Condo/Attached	46	0.17	7.82
Apartment	50	0.31	0
Manufactured Home		0.46	
Total			7.82

2c) TOTAL SCHOOL EXPENSES. *Multiply* the total number of students generated from (2b) by the Per-Student Total Expenses below.

Total Students Generated	Per-Student Operating Expenses	Per-Student Capital Expenses	Per-Student Total Expenses	Total School Expenses
7.82	\$9,225.00	\$7,408.00	\$16,633.00	\$130,070.06

### **Residential Expenses - Non-School Expenses**

2d) TOTAL POPULATION GENERATED. *Multiply* the number of proposed units from (2a) and multiply by the Average Household Size number below.

Total Units Proposed	Average Household Size	Total Population Generated
96	2.45	235.2

2e) TOTAL NON-SCHOOL EXPENSES. *Multiply* the population generated from (2d) by the Per Capita Non-School Expenses below.

Total Population Generated	Per-Capita Non-School Expenses	Total Non-School Expenses
235.2	\$1,309.00	307,876.80

2f) TOTAL RESIDENTIAL EXPENSES. *Add* school expenses from (2c) and non-school expenses (2e) to determine total residential expenses.

<b>Total School Expenses</b>	Non-School Expenses	Total Residential Expenses
<sup>\$</sup> 130,070.06	<sup>\$</sup> 307,876.80	<sup>\$</sup> 437,946.86

### **Residential Revenues**

2g) TOTAL REAL ESTATE EXPECTED MARKET VALUE. Write the number of each type of units proposed from (2a). Then *determine the average* expected market value for each type of unit. Then, *multiply* the number of unit proposed by their average expected market value. Finally, *add* the total expected market value of the proposed units.

Unit Type:	Number of Units:	Average Expected Market Value:	Total Expected Market Value:
Single-Family Detached		\$	\$
Townhome/Condo/Multi-family		\$232,567.17	\$10,698,090
Total:		N/A	\$13,370,190

2h) TOTAL REAL ESTATE TAXES PAID. *Multiply* the total market value from (2g) by the real estate tax rate blow.

Total Market Value	Real Estate Tax Rate	Total Real Estate Taxes Paid
\$13,370,190	.0084	\$112,309.60

2i) TOTAL PERSONAL PROPERTY TAXES PAID. *Multiply* the total real estate taxes paid (2h) by the property tax average below.

Real Estate Tax Paid	Personal Property Tax Average	Personal Property Taxes Paid
\$112,309.60	0.15	\$ 16,846.44

2j) TOTAL SALES & MEALS TAXES PAID. *Multiply* the total real estate taxes paid (2h) by the sales and meals tax average below:

Real Estate Tax Paid	Sales and Meals Tax Average	Total Sales & Meals Taxes Paid
\$ 112,309.60	.09	\$ 10,107.86

2k) TOTAL CONSERVATION EASEMENT TAXES PAID. If the proposal contains a conservation easement, *multiply* the size of the proposed conservation easement by the conservation easement assessment rate.

Proposed Conservation Easement Size	Assessment Rate	Conservation Easement Taxes Paid
0	\$2000/acre (prorated)	\$0

21) TOTAL HOA TAXES PAID. If the HOA will own any property that will be rented to non- HOA members, *multiply* the expected assessed value of those rentable facilities by the real estate tax rate below.

HOA Property Type	Total Assessed Value	Real Estate Tax Rate	Total HOA Taxes Paid
	0	.0084	\$ O

2m) TOTAL RESIDENTIAL REVENUES. *Add* all residential taxes paid to the County from (2h) through (2l).

Total Residential Revenues	\$139.263.90
----------------------------	--------------

2n) RESIDENTIAL FISCAL IMPACT. Subtract total residential revenues (2m) from total residential expenses (2f).

Total Residential Ex	Total Residential Revenues	Total Residential Fiscal Impact	
437,946.86	139.263.90	\$ (298,682.96)	

### Fiscal Impact Analysis Worksheet Section 3: Commercial and Industrial Developments

### **Commercial and Industrial Expenses**

3a) TOTAL NEW BUSINESSES. How many new businesses are proposed? (Include all businesses that will rent or lease space at the location as part of the proposal, including probable tenants of an office park or strip mall).

3b) TOTAL COMMERCIAL EXPENSES. *Multiply* the total business real estate expected assessment value from (3c) below by the Commercial Expenses Rate below.

Total Expected Assessment Value	Commercial Expense	Total Commercial Expenses
	Rate	
\$1	0.00468	\$

### **Commercial & Industrial Revenues**

3c) TOTAL REAL ESTATE EXPECTED ASSESSMENT VALUE. Estimate the expected real estate assessment value, at buildout, of all proposed commercial element properties below.

Proposed Business Properties (by use and location)	Expected Assessment Value
Total:	\$

3d) TOTAL REAL ESTATE TAXES PAID. *Multiply* the total expected market property value from (3c) by the real estate tax rate below.

Expected Market Value	Real Estate Tax Rate	Real Estate Taxes Paid
	.0084	\$

3e) TOTAL BUSINESS PERSONAL PROPERTY TAXES PAID. *Multiply* the total business capitalization for each proposed commercial element by the business personal property tax rate below. Then *add* the total personal property taxes paid.

Proposed Business Name	Total Business Capitalization	Personal Property Tax Rate	Total Business Property Taxes Paid
		0.01	
		0.01	

	0.01	
Total:	N/A	\$

### 3f) TOTAL BUSINESS MACHINERY AND TOOLS TAXES PAID. If any manufacturing is

proposed, *multiply* the total business capitalization for each proposed manufacturing element by the business machinery and tools tax rate below. Then, *add* the machinery and tools tax paid.

Proposed Business Name	Total Business Capitalization	Machinery and Tools Tax Rate	TotalBusinessProperty Taxes Paid
		0.01	
		0.01	
Total:		N/A	\$

3g) TOTAL SALES TAXES PAID. *Estimate* the applicable total gross retail sales, prepared meals sales, and hotel/motel room sales for proposal's commercial elements below. Then, *multiply* the projected commercial gross sales by the applicable sales tax rates. Then, *add* the total sales taxes paid.

Тах Туре	Projected Gross Sales	Sales Tax Rates	Sales Taxes Paid
Retail Sale		0.015 of Gross Retail Sales	
Prepared Meals		0.04 of Prepared Sales	
Hotel, Motel		0.02 of Gross Sales*	
Total:	N/A	N/A	\$

\*Actual Occupancy Tax is 5% of Gross Sales; however, 60% of those funds are targeted to tourism.

3h) TOTAL BUSINESS LICENSES FEES PAID. Estimate each business element's total gross sales. Multiply each business element's projected gross sales by the Annual Business License rate to determine annual business licenses fee paid.

Proposed Business Name(s)	Business Type* (see exhibit sheet)	Projected Total Gross Sales	Business License Rate	Annual Business License Fees Paid
	Professional Services		0.0058	
	Retail Services		0.0020	
	Contractors		0.0016	
	Wholesalers		0.0005	
	Exempt*		No fee due	
	Other Services		0.0036	
	Total	N/A	N/A	\$

5

3i) TOTAL COMMERCIAL AND INDUSTRIAL REVENUES. *Add* the total taxes and fees paid by all of the business elements from (3d) through (3h).

<b>Total Commercial and Industrial Revenues</b>	\$

3j) COMMERCIAL FISCAL IMPACT. *Subtract* total commercial and industrial revenues (3i) from total commercial and industrial expenses (3b).

Total Commercial	Total Commercial Revenues	Total Commercial Fiscal Impact
		\$

3k) TOTAL PROPOSED FISCAL IMPACT. *Add* residential fiscal impacts (2n) and commercial fiscal impacts (3j).

Residential Fiscal Impact	Commercial Fiscal Impact	Total Proposed Fiscal Impact
(298,682.96)	0	\$ (298,682.96)
Figeal Impact Analysis Wark	hast Section A. Current I and Use	

<u>Fiscal Impact Analysis Worksheet Section 4: Current Land Use</u>

Current Residential Use (If there are no existing residential units, skip to (4g)).

4a) TOTAL CURRENT DWELLING UNITS. Please indicate the total number of each type of existing dwelling unit. Then, *add* the total number of existing dwelling units.

Single-Family Detached		Apartment	
Townhome/Condominium/Single-Family Attached		Manufactured Home	
Total Dwelling Units	0		

# **Residential Expenses - School Expenses**

4b) TOTAL CURRENT STUDENTS. *Multiply* the number of existing units from (4a) by its corresponding Student Generation Rate below. Then, *add* the total number of existing students.

Unit Type	Number of Existing Units	Student Generation Rate	Existing Students
Single-Family Detached		0.4	
Townhome/Condo/Attached		0.17	
Apartment		0.31	
Manufactured Home		0.46	
Total	0	N/A	0

4c) TOTAL CURRENT SCHOOL EXPENSES. *Multiply* the total number of current students from (4b) by the per-student school cost below.

Number of Existing Students	Per-Student School Cost	Current School Expenses
0	\$16,633.00	\$ <b>0</b>

# **Residential Expenses - Non-School Expenses**

4d) TOTAL CURRENT POPULATION. *Multiply* the total number of existing units from (4a) by average household size below.

Total Existing Units	Average Household Size	Total Current Population
0	2.45	0

4e) TOTAL CURRENT NON-SCHOOL EXPENSES. *Multiply* the current population from (4d) by per-capita non-school expenses below.

Total Current Population	Per-Capita Non-School Expenses	Current Non-School Expenses
0	\$1,309.00	0

f) TOTAL RESIDENTIAL EXPENSES. *Add* school expenses from (4c) and non-school expenses from (4e).

School Expenses	Non-School Expenses	Residential Expenses
\$ 0	\$ 0	\$ 0

### **Residential Revenues**

4g) TOTAL CURRENT ASSESSMENT VALUE. *Search* for each residential property included in the proposal on the Parcel Viewer at http://property.jamescitycountyva.gov/JamesCity/Account/Logon. *Indicate* each property's total assessment value below. Then, *add* total assessment values.

Property Address and Description	Assessment Value
6015 Richmond Road	\$ 287,700.00
	\$
	\$
Total:	\$ 287,700.00

4h) TOTAL CURRENT REAL ESTATE TAXES PAID. *Multiply* the total assessment value from (4g) by the real estate tax rate below.

Total Assessment Value	Real Estate Tax Rate	Real Estate Taxes Paid
\$287,700.00	.0084	\$ 2,416.68

4i) TOTAL CURRENT PERSONAL PROPERTY TAXES PAID. *Multiply* total real estate taxes paid from (4h) by the personal property tax average below.

Real Estate Tax Paid	Personal Property Tax Average	Personal Property Paid
\$2,416.68	0.15	\$0

4j) TOTAL CURRENT SALES AND MEALS TAXES PAID. *Multiply* the total real estate taxes paid from (4h) by the sales and meals tax average below.

Real Estate Tax Paid	Sales and Meals Tax Average	Average Excise Tax Paid
\$2,416.68	.09	\$0

4k) TOTAL CURRENT RESIDENTIAL REVENUES. *Add* all current residential taxes paid to the County from (4h) through (4j).

<b>Total Current Residential Revenues</b>	\$ 2,416.68
---	-------------

41) CURRENT RESIDENTIAL FISCAL IMPACT. *Subtract* total residential revenues (4k) from total residential expenses (4f).

Total Residential	Total Residential Revenues	Total Residential Fiscal Impact
0	2,416.68	\$2,416.68
4m) FINAL RESIDENTIAL FISCAL IMPACT Subtract current residential fiscal impact from (4)		

4m) FINAL RESIDENTIAL FISCAL IMPACT. *Subtract* current residential fiscal impact from (41) from proposed residential fiscal impact from (2n).

Proposed Residential Impact	Current Residential Impact	Final Residential Fiscal Impact
\$(298,682.96)	2,416.68	\$(301,099.64)

# **Current Commercial Use**

<u>Current Commercial Expenses (if there are no current businesses or commercial properties, skip to (5k).</u>

- 5a) TOTAL CURRENT BUSINESSES. How many businesses exist on the proposal properties? \_\_\_\_\_ (Include all businesses that rent or lease space at the location).
- 5b) TOTAL CURRENT COMMERCIAL EXPENSES. *Multiply* the current number of businesses operating on the proposal properties by the per-business expense rate below.

8

Total Expected Assessment Value	Commercial Expense Rate	Total Commercial Expenses
	0.00468	\$

### **Current Commercial Revenues**

5c) TOTAL CURRENT ASSESSMENT VALUE. *Search* for each commercial property included in the proposal on the Parcel Viewer at

http://property.jamescitycountyva.gov/JamesCity/Account/Logon. Indicate each property's total assessment value below. Then, add total assessment values.

Addresses	Assessment Value	Real Estate Tax Rate	Real Estate Tax Paid
		.0084	
		.0084	
Total:			\$

<sup>5d)</sup> TOTAL CURRENT BUSINESS PERSONAL PROPERTY TAXES PAID. Multiply the total business capitalization for each current commercial element by the business personal property tax rate below. Then add the total personal property taxes paid.

Current Business	Total Business	Personal Property Tax Rate	Business Property Taxes Paid
		0.01	
		0.01	
		0.01	
Total:		N/A	\$

5e) TOTAL CURRENT MACHINERY AND TOOLS TAX PAID. If any manufacturing exists, *multiply* the total capitalization for manufacturing equipment by the business machinery and tools tax rate below.

Current Business	Total Business	Personal Property	Machinery and Tools Tax
	Capitalization	Tax Rate	Paid
		0.01	\$

5f) TOTAL CURRENT SALES TAXES PAID. *Estimate* the applicable total gross retail sales, prepared meals sales, and hotel/motel sales for existing commercial elements below. Then, *multiply* the projected commercial gross sales by the applicable sales tax rates. Then, *add* the total sales taxes paid.

Activity	Projected Gross Sales	Tax Rate	Sales Taxes Paid
Retail Sales		0.01 of Gross Retail Sales	
Prepared Meals		0.04 of Prepared Sales	
Hotel, Motel		0.02 of Gross Sales*	
Total:	N/A	N/A	\$

\*Actual Occupancy Tax is 5% of Gross Sales; however, 60% of those funds are targeted to tourism.

5g) TOTAL CURRENT BUSINESS LICENSES FEES PAID. *Estimate* each current business element's total gross sales. Then, *multiply* each business element's projected gross sales by the Annual Business License rate to determine annual business licenses fee paid. Then, *add* the total business license fees paid.

Business Type	Gross Sales	Business License Rate	Annual Business License Fees Paid
Professional Services		\$0.0058	
Retail Sales		\$0.0020	
Contractors		\$0.0016	
Wholesalers		\$0.0005	
Manufacturers		No tax	
Other Services		\$0.0036	

5h) TOTAL CURRENT COMMERCIAL REVENUES. *Add* all current commercial revenues paid by existing businesses from (5c) through (5g).

Total Current Commercial Revenues \$

5i) CURRENT COMMERCIAL FISCAL IMPACT. *Subtract* total commercial revenues (5h) from total residential expenses (5b).

Total Commercial Expenses	<b>Total Commercial Revenues</b>	Total Commercial Fiscal Impact
		\$
5) EINAL COMMEDCIAL EISCAL IMDACT. Subtract commencial fixed impact from (5)		

5j) FINAL COMMERCIAL FISCAL IMPACT. *Subtract* current commercial fiscal impact from (5i) from proposed commercial fiscal impact from (3j).

Proposed Commercial Impact	Current Commercial Impact	Final Commercial Fiscal Impact
0	0	\$0

5k) FINAL FISCAL IMPACT. Find the net result of the final commercial fiscal impact from (5i) and the final residential fiscal impact from (4m).

Final Residential Impact	Final Commercial Impact	Final Fiscal Impact
(301,099.64)	0	\$ (301,099.64)

### **Fiscal Impact Worksheet Section 6: Phasing**

### **Residential Phasing**

6a) Copy *and paste* the residential phasing template from the accompanying Excel sheet to the page below.

### **Commercial Phasing**

6b) *Copy* and *paste* the commercial phasing template from the accompanying Excel sheet to the page below.

### **Final Phasing Projections**

6c) *Copy* and *paste* the final phasing projection from the accompanying Excel sheet to the page below.

### Fiscal Impact Worksheet Section 7: Employment

7a) *Copy and paste* the employment projections from the accompanying Excel sheet to the page below.

# Phasing - Residential Phasing

6a) When will proposed residential units be built?

Total Units Proposed 96

Year 1 Year 2 Year 3 Year 4 Year 5 Buildout Homes Built 0 Total Res Exp \$437,946.86 \$437,946.86 \$437,946.86 \$437,946.86 \$437,946.86 Per Unit Exp \$4,561.95 \$4,561.95 \$4,561.95 \$4,561.95 \$4,561.95 \$4,561.95 \$-Total Res Exp \$-\$-\$-**\$**-Total Res Rev \$139,263.90 \$139,263.90 \$139,263.90 \$139,263.90 \$139,263.90 Per Unit Rev \$1,450.67 \$1,450.67 \$1,450.67 \$1,450.67 \$1,450.67 \$1,450.67 Total Res Rev \$- \$- \$- \$- \$-Per Unit Impact \$3,111.28 \$3,111.28 \$3,111.28 \$3,111.28 \$3,111.28 \$3,111.28 Res Impact \$- \$-\$-\$-\$-\$-

### **DEFINITIONS AND ASSUMPTIONS**

<u>Apartment</u> – A building used, or intended to be used as the residence of three or more families living independently of each other. Tenants have no equity in the dwelling.

Assessment Value – Assessment value is assumed to be within 1% of market value. Market value drives assessment value.

**<u>Buildout</u>** – All data and assumptions reflect the fiscal impact of the proposal at buildout.

**<u>Commercial Expense Rate</u>** – The commercial expense rate uses the proportional valuation method to determine individual business expenses. Under that method businesses are collectively responsible for impact related to the commercial property valuation.

This rate assumes that the costs of providing County services to a business are directly correlated with that business's property assessment. This assumes more valuable properties have generally more intense uses incurring greater County expenses.

 $\underline{Condominium}$  – A building, or group of buildings, in which units are owned individually and the structure, common areas and common facilities are owned by all the owners on a proportional, undivided basis.

<u>Contractor</u> – Any person, firm or corporation accepting or offering to accept orders or contracts for doing any work on or in any building or structure, any paving, curbing or other work on sidewalks, streets, alleys or highways, any excavation of earth, rock or other materials, any construction of sewers and any installation of interior building components.

**Direct Impact** – The worksheet only calculates direct financial impacts on the County budget. The worksheet is only one of many development management tools and as such, does not make a determination whether any type of development "should" happen based solely on that proposal's fiscal impact. The tool is not designed to measure non-budget impacts, such as increased traffic or nonbudget benefits, such as forwarding the goals of the Comprehensive Plan. Costs incurred by other entities, such as other localities or the state, remain uncounted.

**<u>Dwelling</u>** – Any structure which is designed for use for residential purposes, except hotels, motels, boardinghouses, lodging houses and tourist cabins.

 $\underline{Exempt}$  – Certain types of business activities or products are exempted from annual County business licenses. These include manufacturers, insurance agencies, apartment complexes and gasoline sales.

**<u>Fees & Licenses</u>** – All fees collected by the County, including business and professional licenses, planning fees, building permit fees, stormwater fees, environmental inspection fees, septic tank fees, dog licenses and motor vehicle licenses, are deducted from the per-capita and per-business budgetary costs of each department that collects them.

**Fiscal Impact Analysis** – The County has created a set of standardized data and assumptions to streamline both the creation and review of fiscal impact studies. The County had no itemized list of questions for fiscal impact study creators to answer, resulting in portions of fiscal impact studies with no bearing on the County's budgetary bottom line. The guesswork is removed from the creation of these documents. The data used by fiscal impact study authors also came from myriad sources, often within the County, which were difficult to verify. The fiscal impact worksheet allows consistency across multiple fiscal impact studies.

**Fiscal Impact Worksheet** – The worksheet helps the applicant present relevant data to the County, using data verified by the County. The worksheet provides consistency across all fiscal impact analyses.

<u>Non-School Expenses</u> – Non-school expenses include all FY10 non-school budget spending. Nonschool expenses are calculated using the Proportional Variation method. Using the Proportional Variation method, residents and businesses are assumed to be responsible for differing percentages of the County's non-school spending.

**Manufacturing** – Assembly of components, pieces, or subassemblies, or the process of converting raw, unfinished materials into different products, substances or purposes.

<u>Market Value</u> – Market value is assumed to be within 1% of assessment value. Market value drives assessment value.

<u>Manufactured Home</u> – A manufactured home is a structure not meeting the specifications or requirements or a manufactured home, designed for transportation after fabrication. The only manufactured homes counted in the Student Generation figure are those in designated manufactured home parks. Manufactured homes on individual lots are indistinguishable from single-family detached dwellings for the purposes of the worksheet.

**Phasing** – All residential developments are assumed to have an absorption rate of 20% per annum. All commercial development are assumed to have an absorption rate of 20% per annum. The date stamp Year 1 in the phasing template represents 365 days after the Board of Supervisors approval.

**<u>Professional Services</u>** – Work performed by an independent contractor within the scope of the practice of accounting, actuarial services, architecture, land surveying, landscape architecture,

law, dentistry, medicine, optometry, pharmacy or professional engineering. Professional services shall also include the services of an economist procured by the State Corporation Commission.

**Proportional Valuation Impact** – Proportional valuation impact assumes that a proposed residential or commercial project's fiscal impact is proportional to the percentage of the total tax base that is either residential or commercial.

James City's proportional valuation is calculated using the County's Real Estate Mapping GIS program. The program calculated an aggregate property assessment value of \$12,893,394,900 for the entire County. The program calculated an aggregate commercial and industrial assessment value of \$1,631,761,400. Dividing the commercial value by the total value shows that commercial and industrial properties compose 13% of the total property tax base and are responsible for 13% of County non-school expenses. This results in residential development being responsible for Schools impacts and 87% of non-school County operations. The proportional valuation method does not factor other assorted residential and commercial taxes, fees and licenses into account. As 13% of the tax base, businesses contribute 13% for all County non-school expenses. As 87% of the tax base, residents contribute 87% for all County non-school expenses.

Furthermore, individual business expenses to the County are calculated using the proportional valuation impact method. (See Commercial Expense Rate)

**<u>Per-Business Expense Rate</u>** – The per-business expense rate assumes that the County incurs nonschool expenses equal to 0.04% of the commercial real estate assessment of any given business.

<u>Per Capita Evaluation Method</u> – This worksheet uses the Per Capita Evaluation method to assign per-capita and per-business costs to non-school expenses. This method assumes that current per-capita and per-business expenditures and service levels are consistent with future per-capita and per-business expenditures and service levels.

<u>**Per Capita**</u> – Per capita calculations divide each department's spending, minus fees and state contributions, by the current County population. This number excludes institutional residents in detention at correctional facilities and mental institutions. Total population is determined from James City County Planning Division figures.

<u>**Per Student**</u> – Per student calculations divide County contributions to WJCC Schools, minus state educational contributions, by the total number of K-12 students living in James City and also attending WJCC Schools. Total students are determined from Williamsburg-James City County Schools School Year enrollment reports.

**<u>Per Business</u>** – Per business calculations divide each departments spending, minus fees and state contributions, by the total number of County businesses. Total businesses are determined by the number of business licenses issued.

<b>Total Number of JCC Businesses</b>		iesses	5490*	
Percentage	of	Property	Tax	13%**
Assessments				*James City County Commissioner of the Revenue

\*\*Commercial impacts are calculated on a proportional variation process

<u>**Proffer**</u> – Proffers paid for schools can only be applied toward the capital expense portion of perstudent school expenses. (See Board of Supervisors' Proffer Policy.)

**<u>Retail Services</u>** – Display and sale of merchandise at retail or the rendering of personal services, such as food, drugs, clothing, furniture, hardware, appliances, barber and beauty, antiques, and household uses and other uses.

<u>Single-Family Detached Dwelling</u> – A detached structure arranged or designed to be occupied by one family, the structure only having one dwelling unit.

<u>State Contributions</u> – The state contributes both targeted and unspecified funds to the James City County budget. Funds for specific departments were subtracted from the budget totals of those departments. Unspecified state fund amounts were compiled, then evenly subtracted (7.75% of each department total) across all non-school departments.

**Student Generation Rate** – The student generation rate employs a demographic multiplier. The 5year averages from the American Community Survey from the U.S. Census Bureau is utilized to develop accurate estimates of the demographics based on each household.

**Townhome** –In a structure containing three or more dwelling units, a dwelling unit for single-family occupancy, not more than three stories in height, attached by one or more vertical party walls extending to the roof sheathing without passageway openings to one or more additional such dwelling units, each of which is served by an individual exterior entrance or entrances.

# PROFFERS

THESE PROFFERS are made this  $22^{M}$  day of  $449^{M}$  2011 by the <u>COUNTY OF JAMES CITY</u>, a political subdivision of the Commonwealth of Virginia (together with its successors and assigns, the "County"), and <u>THE SALVATION ARMY</u>, (together with its successors and assigns, the "Salvation Army" and together with the County, the "Owners").

# RECITALS

- A. The County is the owner of eleven (11) certain parcels of land located in James City County, Virginia, described on the attached Exhibit A (the "County Property").
- B. The Salvation Army is the owner of one (1) certain parcel of land located in James City County, Virginia, described on the attached Exhibit B (the "Salvation Army Property").
- C. The County has applied to rezone the County Property on the attached Exhibit A from R-2, General Residential District to MU, Mixed Use District, with proffers.
- D. By resolution dated July 12, 2011, the County's Board of Supervisors initiated rezoning of the Salvation Army Property and an additional fifty-two (52) certain parcels, as described on the attached Exhibit C, from R-2 to MU, with proffers.
- E. The County has submitted a master plan entitled "Master Plan for Rezoning for Forest Heights Road/Neighbors Drive/Richmond Road Areas," prepared by AES Consulting Engineers dated 4/1/11 (the "Master Plan") in accordance with the County Zoning Ordinance.
- NOW, THEREFORE, in consideration of the approval of the requested rezoning and pursuant to Section 15.2-2303 of the *Code of Virginia*, 1950, as amended, and the County Zoning Ordinance, the County and the Salvation Army agree that they shall meet and comply with the applicable following conditions. If the requested rezoning is not granted by the Board of Supervisors, these Proffers shall be null and void.

# PROFFERS

**PART A.** The following proffers shall apply to the County Property only:

1. <u>Water Conservation/Sustainable Building</u>. For all County-owned and/or developed parcels, water conservation measures will be implemented to reduce the water usage in the home and to heat that water more efficiently. Such water conservation measures shall apply to

County-owned lots and to rehabilitations on County Property and include: conducting water leakage tests to ensure there are no bulk water leaks inside of the structure, replacement of old toilets and old showerheads in pre-existing bathrooms with new fixtures that meet the National Energy Policy Act standards for low flow, installation of high efficiency water heaters that meet Energy Star standards, and insulation of the first few feet of hot and cold water lines to reduce conductive losses and wasted water. Proof of EarthCraft Single Family Renovation certification, or equivalent documentation, shall be provided to the Planning Director within one month of issuance of a Certificate of Occupancy, or such other time as is agreed to in writing in advance by the Planning Director.

- 2. <u>Affordable and Workforce Housing</u>. A minimum of four (4) parcels shall be sold to Peninsula Habitat for Humanity ("Habitat") on which Habitat will construct dwellings for low and moderate income households who qualify for Habitat's homeownership program. In addition, a minimum of two (2) dwelling units shall be reserved and offered to a buyer at or below the Virginia Housing Development Authority income limits. The Planning Director shall be provided with a copy of the settlement statement for the sale of each of the six (6) units.
- 3. <u>Owners Association.</u> The County shall establish an owners' association (the "Association") in accordance with Virginia law, which all current property owners on Forest Heights Road and Neighbors Drive may voluntarily join, and all purchasers of County-owned and developed lots shall be required to join. The articles of incorporation, bylaws and restrictive covenants (together, the "Governing Documents") creating and governing the Association shall be submitted to and approved by the County Attorney prior to issuance of any building permit for a County-owned or developed lot. The Governing Documents shall require that the Association adopt an annual maintenance budget, which shall include a reserve for maintenance of dedicated open space and common areas.

**PART B.** The following proffer shall apply to the Salvation Army Property only:

- 4. <u>Salvation Army Building Elevation</u>. The Salvation Army shall submit the final architectural design of the Salvation Army building for the Planning Director's review and approval prior to any final development plan approval. Such review shall ensure that the design, materials and colors of the building are reasonably consistent with the architectural elevations prepared by Guernsey Tingle Architects and submitted as a part of the rezoning application.
- **PART C.** The following proffers shall apply to both the County Property and the Salvation Army Property:
- 5. <u>Archaeology.</u> Phase 1 Archaeological Study(ies) for the area recommended for Phase I archaeological testing as shown in Figure 5 of the Phase 1A Cultural Resources Assessment shall be submitted to the Planning Director for review and approval. A treatment plan shall be submitted and approved by the Planning Director for all sites in the Phase I study

that are recommended for a Phase 1 evaluation and/or identified as eligible for inclusion on the National Register of Historic Places. If a Phase II study is undertaken, such a study shall be approved by the Planning Director and a treatment plan for said sites shall be submitted to, and approved by, the Planning Director or sites that are determined to be eligible for inclusion on the National Register of Historic Places and/or those sites that require a Phase III study. If in the Phase III study, a site is determined eligible for nomination to the National Register of Historic Places and said site is to be preserved in place, the treatment plan shall include nomination of the site to the National Register of Historic Places. If a Phase III study is undertaken for said sites, such studies shall be approved by the Director of Planning prior to land disturbance within the study areas. All Phase I, Phase II, and Phase III studies shall meet the Virginia Department of Historic Resources' Guidelines for Preparing Archaeological Resource Management Reports and the Secretary of the Interior's Standards and Guidelines for Archaeological Documentation, as applicable, and shall be conducted under the supervision of a qualified archaeologist who meets the qualifications set forth in the Secretary of the Interior's Professional Qualification Standards. All approved treatment plans shall be incorporated into the plan of development for the Property and the clearing, grading, or construction activities thereon.

- 6. Shared maintenance agreement for the stormwater facilities. Owners agree to develop and execute a Shared Maintenance Agreement (the "Agreement") prior to issuance of any building permit on the Salvation Army Property. The Agreement shall provide for routine and non-routine maintenance of the stormwater basin to be located on the Property currently known as 6001 Richmond Road. Said Agreement shall provide that routine maintenance, including mowing the grass, removing the trash, tree removal, and animal control shall be performed by the County. Non-routine maintenance, including but not limited to, dredging of the pond, structural repairs to the dam and spillways, replacing pipes, and emergency repairs, shall be performed by the County or its Agents as needed. The costs of said routine and non-routine shall be borne in proportion to the amount of total drainage each Owner contributes to the pond.
- 7. <u>Water Conservation.</u> Owners shall be responsible for developing and implementing water conservation standards which shall be submitted to and approved by the James City Service Authority prior to any final development plan approval(s). The standards shall address such water conservation measures as prohibitions on the installation and use of irrigation systems and irrigation wells, the use of approved landscaping materials and the use of water conserving fixtures and appliances to promote water conservation and minimize the use of public water resources.

WITNESS the following signatures:

THE COUNTY OF JAMES CITY, VIRGINIA

BY:

Robert C. Middaugh, County Administrator

# COMMONWEALTH OF VIRGINIA

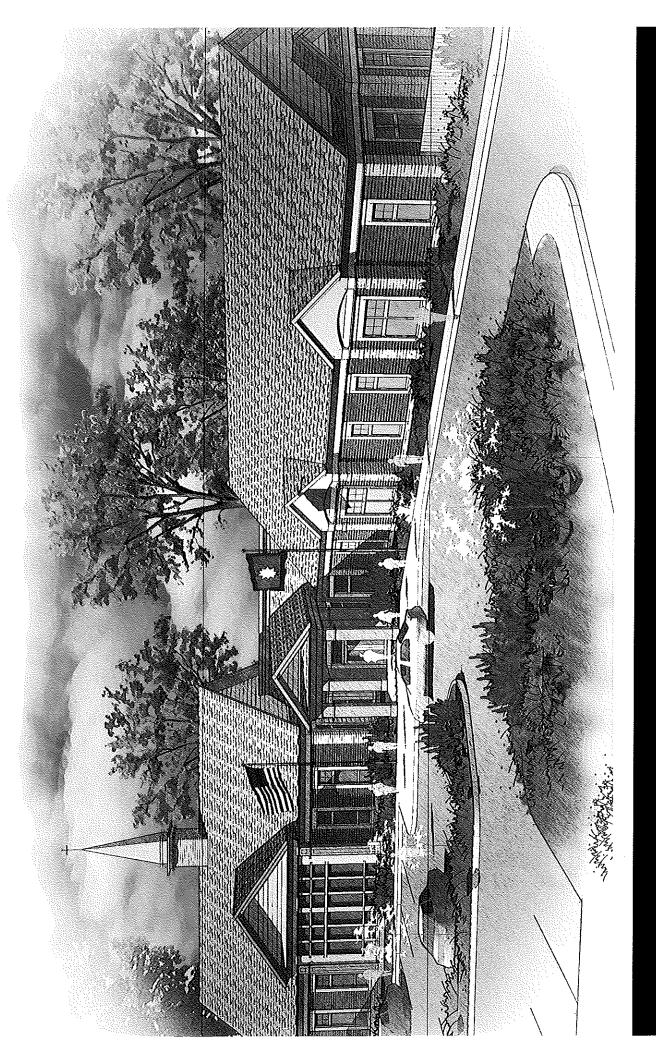
County of James City, to-wit:

The foregoing Proffers were acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2011 by Robert C. Middaugh

	Notary Public	
My Commission expires:		
Registration No.		
	THE SALVATION A	RMY A GEORGIA CORP.
	BY: Chy	
	Its: DAVID E. JEFF	REY, MACOUDENT
		NO
STATE OF Beargia	FUL	APANIL 3 201A
City/County of Julton	, to wit:	COUNTY
The foregoing Proffers were	icknowledged before	me this <u>J2nd</u> day of <b>DENT</b> .
Ú ×	<u>(U)illine</u> Notary Public	J. Lewral
My Commission expires: <u>April 35</u>	2015	
Registration No. 0001615232-	-	

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# rmy Corps Facilit Salvation Army Corps Williamsburg, Virginia



Return To:

# FOREST HEIGHTS AREA PROFFERS

THESE PROFFERS are made this \_\_\_\_\_day of \_\_\_\_\_ 2019 by the <u>COUNTY OF JAMES CITY, VIRGINIA</u>, a political subdivision of the Commonwealth of Virginia (together with its successors and assigns, the "County"), and <u>THE SALVATION</u> <u>ARMY</u>, a Georgia Corporation (together with its successors and assigns, the "Salvation Army" and together with the County, the "Owners").

# RECITALS

- A. On December 13, 2011, the Board of Supervisors of James City County ("the "Board"), adopted an Ordinance rezoning approximately 47.1 acres in the Forest Heights redevelopment area, shown on the "Master Plan for Rezoning for Forest Heights Road/Neighbors Drive/Richmond Road Areas" (the "Master Plan"), from R-2, General Residential to MU, Mixed Use, with proffers.
- B. The proffers adopted as part of the Board's 2011 rezoning were dated October 20, 2011 and recorded on April 26, 2012 as Instrument No. 120008937 in the Clerk's Office for the Williamsburg-James City County Circuit Court (the "Existing Proffers").
- C. On August 13, 2019, the Board initiated the rezoning of the same area from MU, Mixed Use to R-3, Residential Redevelopment.
- D. The Salvation Army owns an ±11.42 acre parcel located at 6015 Richmond Road,
   further identified as JCC Real Estate Tax Map No. 3220100081 (the "Salvation Army

Property"), which property is more particularly described in Exhibit A.

- E. The County owns property located at 100 Forest Heights Road, 506 Benefit Lane, 115 Neighbors Drive, 127 Neighbors Drive, 134 Neighbors Drive, 140 Neighbors Drive, and 5951 Richmond Road, further identified as CC Real Estate Tax Map Nos. 3221500001A, 3221500002A, 3220500012, 3220500009, 3220500001, 3220100116, and 3220500014, respectively (the "County-owned Property"), which property is more particularly described in Exhibit B.
- F. The Salvation Army and the County desire to supplement the regulations of the zoning ordinance and restate the Existing Proffers as more particularly set forth below.
- NOW, THEREFORE, in consideration of the approval of the requested rezoning and pursuant to Sections 15.2-2303 and 15.2-2303.4(D) of the *Code of Virginia*, 1950, as amended, Ordinance No. 31A-346 adopted by the Board of Supervisors on October 8, 2019, and Section 24-16 the County Zoning Ordinance, the County and the Salvation Army agree that they shall meet and comply with the applicable following conditions:

PART A. The following, Part A proffers shall apply only to the County-owned Property:

A.1. <u>Water Conservation/Sustainable Building</u>. Water conservation measures will be implemented to reduce the water usage in the home and to heat that water more efficiently. Such water conservation measures shall apply to County-owned lots and to rehabilitations on the County-owned Property and include: conducting water leakage tests to ensure there are no bulk water leaks inside of the structure, replacement of old toilets and old showerheads in pre-existing bathrooms with new fixtures that meet the National Energy Policy Act standards for low flow, installation of high efficiency water heaters that meet Energy Star standards, and

insulation of the first few feet of hot and cold water lines to reduce conductive losses and wasted water.

A.2. <u>Owners Association</u>. The County shall establish an owners' association (the "Association") in accordance with Virginia law, which all current property owners on Forest Heights Road and Neighbors Drive may voluntarily join, and all purchasers of County-owned Property shall be required to join. The articles of incorporation, bylaws, and restrictive covenants (together, the "Governing Documents") creating and governing the Association shall be submitted to and approved by the County Attorney prior to issuance of any building permit for a County-owned or developed lot. The Governing Documents shall require that the Association adopt an annual maintenance budget, which shall include a reserve for maintenance of dedicated open space and common areas. The Declaration of Covenants and Restrictions as Instrument Number 120004713 in the Clerk's Office for the Williamsburg-James City County Circuit Court.

PART B. The following, Part B, proffers shall apply to the Salvation Army Property only:

B.1. <u>Master Plan</u>. The Salvation Army Property shall be developed generally as shown on the Amended Master Plan. Development plans may deviate from the Amended Master Plan as provided in Section 24-23 of the Zoning Ordinance. There shall be no more than 46 singlefamily attached dwelling units ("townhouse units") and no more than 50 apartment dwelling units ("apartments") on the Salvation Army Property.

B.2. Housing Opportunities.

(a) All of the townhouse units permitted on the Salvation Army Property shall be offered for sale or made available for rent at prices determined in accordance with the Housing Opportunities Policy and Housing Opportunities Policy Guide adopted by the Board of Supervisors on November 27, 2012 ("HOP"). In no event shall the maximum initial sale price of a townhouse unit exceed \$275,000.00 subject to escalation in accordance with paragraph (b) of this Section (the "Maximum Sale Price"). All apartments shall be offered at rents targeted to households earning 30% to 60% of Area Median Income. The forgoing affordable/workforce dwelling units shall be provided consistent with the criteria established by the HOP.

(b) The Maximum Sale Price shall consist of the \$275,000.00 plus any adjustments included in the Marshall and Swift Building Costs Index, Section 98, Comparative Cost Multipliers, Regional City Averages (the "Index") from 2019 to the year a sale is made if sales are made on or after January 1, 2020. The Maximum Sale Price shall be adjusted once a year with the January supplement of the Index of the payment year. In no event shall the Maximum Sale Price be adjusted to a sum less than \$275,000.00. In the event that the Index is not available, a reliable government or other independent publication evaluating information heretofore used in determining the Index (approved in advance by the County Director of Financial Management Services) shall be relied upon in establishing an inflationary factor for purposes of increasing the Maximum Sale Price to approximate the rate of annual inflation in the County.

B.3. <u>Age Restriction</u>. All apartments shall be age restricted to persons fifty-five (55) years of age or older in accordance with the following parameters:

(a) It is the intent of the parties that apartments shall be occupied by persons fifty-five (55) years of age or older and that no apartment shall be occupied by a person under the age of eighteen (18). In some instances, persons under the age of fifty-five (55) but over the age of eighteen (18) shall be entitled to occupy an apartment, subject, at all times, to the laws and regulations governing age fifty-five (55) and over restricted housing as more particularly set forth and described in subparagraph (ii) below.

(b) The apartments shall be developed and operated in compliance with applicable federal and state laws and regulations regarding housing intended for occupancy by persons fifty five (55) years of age or older, including but not limited to: the Fair Housing Act, 42 U.S.C. § 3601 et seq. and the exemption therefrom provided by 42 U.S.C. § 3607(b)(2)(C) regarding discrimination based on familial status; the Housing for Older Persons Act of 1995, 46 U.S.C. § 3601 et seq.; the Virginia Fair Housing Law Va. Code § 36-96.1 et seq.; any regulations adopted pursuant to the foregoing; any judicial decisions arising thereunder; any exemptions and/or qualifications thereunder; and any amendments to the foregoing as now or may hereafter exist.

# B.4. <u>Cash Contributions</u>.

(a) A one-time contribution shall be made to the County of \$6,051.31 for each townhouse unit constructed on the Salvation Army Property, subject to paragraph (d) below.Such contributions shall be used by the County for school uses.

(b) A one-time contribution shall be made to the County of \$67.92 for each dwelling unit constructed on the Salvation Army Property, subject to paragraph (d) below. Such contributions shall be used by the County for recreational uses.

(c) A one-time contribution shall be made to the James City Service Authority of \$1,113.00 for each dwelling unit constructed on the Salvation Army Property, subject to paragraph (d) below. Such contributions shall be used by the County for water or wastewater system uses.

(d) The cash contributions proffered in paragraphs (a), (b) and (c) above shall be reduced in accordance with Section 3 of the HOP.

(e) Such per unit contributions shall be paid to the County after completion of the final inspection and prior to the time of the issuance of any certificate of occupancy for the unit in question.

(f) The per unit contribution amounts shall consist of the amounts set forth in paragraphs (a) through (c) plus any adjustments included in the Marshall and Swift Building Costs Index, Section 98, Comparative Cost Multipliers, Regional City Averages (the "Index") from 2019 to the year a payment is made if payments are made after on or after January 1, 2020, subject to reduction as provided in paragraph (d). The per unit contribution amount shall be adjusted once a year with the January supplement of the Index of the payment year. In no event shall the per unit contribution be adjusted to a sum less than the amounts set forth in the preceding paragraphs of this Section. In the event that the Index is not available, a reliable government or other independent publication evaluating information heretofore used in determining the Index (approved in advance by the County Director of Financial Management Services) shall be relied upon in establishing an inflationary factor for purposes of increasing the per unit contribution to approximate the rate of annual inflation in the County.

B.5. <u>Recreation</u>. The 0.18 mile of multi-use path, the 2,500 square foot playground and the 0.37 acre pocket park shown on the Master Plan shall be installed prior to the County being obligated to issue more than 23 building permits for dwelling units on the Salvation Army Property.

B.6. <u>Design Guidelines and Elevations</u>. All building plans and building elevations shall be generally consistent with the Guidelines and Elevations. Prior to the issuance of final site plan approval for each building on the Salvation Army Property, architectural plans for such buildings shall be submitted to the Director of Planning for his review for general consistency

with the Guidelines and Elevations. The Director of Planning shall review and either approve or provide written comments settings forth changes necessary to obtain approval within 30 days of the date of submission of the plans in question. If the Director of Planning refuses to approve architectural plans, such refusal may be appealed to the Development Review Committee whose decision shall be final. All buildings shall be constructed in accordance with the approved plans. In the case of plans that will be used on more than one building, Director of Planning approval need only be obtained for the initial building permit.

B.7. <u>Townhouse Owners Association</u>. There shall be organized an owner's association (the "Association") in accordance with Virginia law in which all townhouse unit owners in the Salvation Army Property, by virtue of their property ownership, shall be members.

B.8. <u>Prohibited Uses</u>. The following uses, otherwise permitted by right in the R-3

district, shall not be permitted on the Salvation Army Property:

- a) Coin laundries which are accessory to other residential uses and for the primary use of its residents.
- b) Hospitals and mental health facilities.
- c) Water impoundments, new or expansion of, less than 50 acres and with dam heights of less than 25 feet.
- d) Water impoundments, new or expansion of, 50 acres or more and dam heights of 25 feet or more.
- e) Communications facilities (public or private), including, but not limited to, antennas, towers, and support structures, that utilize alternative mounting structures. All facilities shall comply with article II, division 6 of this chapter.
- f) Communications facilities (public or private), including, but not limited to, antennas, towers, and support structures, that are camouflaged; or multi-antenna systems. All facilities shall comply with article II, division 6 of this chapter.
- g) Electrical generation facilities, public or private, electrical substations with a capacity of 5,000 kilovolt amperes or more and electrical transmission lines capable of transmitting 69 kilovolts or more.
- h) Railroad facilities including tracks, bridges and stations. However, spur lines which are to serve and are accessory to existing or proposed development adjacent to existing railroad rights-of-way and track and safety improvements in existing railroad rights-of-way are permitted generally and shall not require a special use permit.
- i) Telephone exchanges and telephone switching stations.

- j) Transmission pipelines (public or private), including pumping stations and accessory storage, for natural gas, propane gas, petroleum products, chemicals, slurry coal and any other gases, liquids or solids. However, extensions for private connections to existing pipelines, which are intended to serve an individual residential or commercial customer and which are accessory to existing or proposed development, are permitted generally and shall not require a special use permit.
- Water facilities (public or private), and sewer facilities (public), including, but not limited to, treatment plants, pumping stations, storage facilities and transmission mains, wells and associated equipment such as pumps to be owned and operated by political jurisdictions.
- 1) Timbering in accordance with section 24-43.

**PART C.** The following proffers shall apply to both the County-owned Property and the Salvation Army Property:

C.1. <u>Shared maintenance agreement for the stormwater facilities</u>. Owners agree to develop and execute a Shared Maintenance Agreement (the "Agreement") prior to issuance of any building permit on the Salvation Army Property. The Agreement shall provide for routine and non-routine maintenance of the stormwater basin to be located on the property currently known as 506 Benefit Lane.

C.2. <u>Water Conservation</u>. Owners shall be responsible for developing and implementing water conservation standards which shall be submitted to and approved by the James City Service Authority prior to any final development plan approval(s). The standards shall address such water conservation measures as prohibitions on the installation and use of irrigation systems and irrigation wells, the use of approved landscaping materials and the use of water conserving fixtures and appliances to promote water conservation and minimize the use of public water resources.

WITNESS the following signatures:

THE COUNTY OF JAMES CITY, VIRGINIA

BY: \_\_\_\_\_ Scott A. Stevens, County Administrator

# COMMONWEALTH OF VIRGINIA COUNTY OF JAMES CITY, to-wit:

The foregoing Proffers were acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 2019 by Scott A. Stevens

Notary Public

My Commission expires: \_\_\_\_\_\_ Registration No. \_\_\_\_\_

Approved as to form:

County Attorney

# THE SALVATION ARMY

	BY:	
	Its:	-
STATE OF CITY/COUNTY OF	, to wit:	
The foregoing Proffers were, 2019, by	acknowledged before me this day	y of
	Notary Public	
My Commission expires: Registration No		

# EXHIBIT A

# 6015 Richmond Road, Parcel Identification Number 3220100081

ALL that certain lot, piece, or parcel of land situate, lying and being in Powhatan District (formerly Berkeley District), James City County, Virginia, known and designated as Lots "E" and "F" as shown on that certain plat entitled, 'PLAT OF: LOTS: "E" & "F", D. WARREN MARSTON'S PROPERTY SUBDIVISION PROPERTY OF PETER EPPS," made by Stephen Stephens, CLS, dated January, 1973, a copy of which is recorded in James City County Deed Book 142, page 133.

LESS AND EXCEPT that lot, piece or parcel of land known and designated as "AREA CONVEYED TO JAMES CITY COUNTY FROM SALVATION ARMY, 36,608 S.F., 0.840 AC." As shown on that certain plat entitled, "PLAT OF BOUNDARY LINE EXTINGUISHMENT, ADJUSTMENT AND SUBDIVISION OF LOTS 10 – 19, 21 – 33, 6015 RICHMOND ROAD AND RIGHT-OR-WAY DEDICATION, PHASE 2 OF FOREST HEIGHTS NEIGHBORHOOD. PREPARED FOR: JAMES CITY COUNTY HOUSING & COMMUNITY DEVELOPMENT, POWHATAN DISTRICT, JAMES CITY COUNTY, VIRGINIA," made by AES Consulting Engineers, Williamsburg, Virginia, dated July 31, 2014 and recorded in the Circuit Court Clerk's Office for the City of Williamsburg and County of James City, Virginia as Instrument Number 160003088.

AND THAT certain lot, piece or parcel of land known and designated as "REMAINDER 2 (REM 2) AREA CONVEYED TO SALVATION ARMY FROM JAMES CITY COUNTY, 16,862 S.F., 0.387 AC." As shown on that certain plat entitled, "PLAT OF BOUNDARY LINE EXTINGUISHMENT, ADJUSTMENT AND SUBDIVISION OF LOTS 10 – 19, 21 – 33, 6015 RICHMOND ROAD AND RIGHT-OR-WAY DEDICATION, PHASE 2 OF FOREST HEIGHTS NEIGHBORHOOD. PREPARED FOR: JAMES CITY COUNTY HOUSING & COMMUNITY DEVELOPMENT, POWHATAN DISTRICT, JAMES CITY COUNTY, VIRGINIA," made by AES Consulting Engineers, Williamsburg, Virginia, dated July 31, 2014 and recorded in the Circuit Court Clerk's Office for the City of Williamsburg and County of James City, Virginia as Instrument Number 160003088.

# EXHIBIT B

# 100 Forest Heights Road, Real Estate Tax Number 3221500001A

ALL THAT CERTAIN lot, piece or parcel of land, situate, lying and being in the County of James City, Virginia, shown and designated as "CA-1, 26,440 S.F. 0.607 AC." on that certain plat entitled, "PLAT OF BOUNDARY LINE EXTINGUISHMENT AND SUBDIVISION, LOTS 3 - 9 AND RIGHT-OF-WAY DEDICATION FOR PHASE 1 OF FOREST HEIGHTS NEIGHBORHOOD, PREPARED FOR: JAMES CITY COUNTY HOUSING & COMMUNITY DEVELOPMENT, POWHATAN DISTRICT, JAMES CITY COUNTY, VIRGINIA," made by AES Consulting Engineers, Williamsburg, Virginia dated May 15, 2014, and recorded in the Office of the Clerk of the Circuit Court of the City of Williamsburg and County of James City, Virginia, as Instrument Number 140013117.

IT BEING a portion of the property conveyed to the County of James City, Virginia, by deed from EJK Properties, LLC dated November 22, 2010 and duly recorded in the Office of the Clerk of the Circuit Court of the City of Williamsburg and the County of James City, Virginia, as Instrument Number 100025393; and a portion of the property conveyed to the County of James City, Virginia, by deed from Dianne Clark Mitchell, et als., dated January 30, 2011 and duly recorded in the Office of the Clerk of the Circuit Court of the City of Williamsburg and the County of James City, Virginia, as Instrument Number 1110003718.

### 506 Benefit Lane, Real Estate Tax Number 3221500002A

ALL THOSE CERTAIN lots, pieces or parcels of land, situate, lying and being in the County of James City, Virginia, shown and designated as "OPEN SPACE 2 96,921 S.F. 2.225 AC." on that certain plat entitled, "PLAT OF BOUNDARY LINE EXTINGUISHMENT, ADJUSTMENT AND SUBDIVISION OF LOTS 10 - 19, 21 - 33, 6015 RICHMOND ROAD AND RIGHT-OF-WAY DEDICATION PHASE 2 OF FOREST HEIGHTS NEIGHBORHOOD PREPARED FOR: JAMES CITY COUNTY HOUSING & COMMUNITY DEVELOPMENT POWHATAN DISTRICT JAMES CITY COUNTY VIRGINIA," dated July 31, 2014, made by AES Consulting Engineers, Williamsburg, Virginia, and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia on February 19, 2016 as Instrument No. 160003088.

BEING portions of the same property conveyed to the County of James City, Virginia, by deed from EJK Properties, LLC dated November 22, 2010 and duly recorded in the Office of the Clerk of the Circuit Court of the City of Williamsburg and the County of James City, Virginia, as Instrument Number 100025393.

### 115 Neighbors Drive, Real Estate Tax Number 3220500012

All that certain lot, piece or parcel of land, with the buildings and improvements thereon, lying, situate and being in Powhatan District, James City County, Virginia, shown and designated as "LOT 12, 8,967 S.F. 0.206 AC.," on that certain plat entitled, "PLAT OF SUBDIVISION SHOWING LOTS 1, 8, 9, 12, 13, 14 & NATURAL OPEN SPACE, JAMES CITY COUNTY, VIRGINIA", made by Michael Surveying & Mapping, P.C., dated October 30, 2015 and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia as Instrument Number 160000079.

IT BEING a portion of the same property conveyed to the County of James City, Virginia by deed from Torsion, Inc. dated February 28, 2010 and recorded in the aforesaid Clerk's Office as Instrument Number 100005533 and by deed from Alma K Rogers dated August 7, 2014 and recorded in the aforesaid Clerks Office as Instrument Number 140015480.

# 127 Neighbors Drive, Real Estate Tax Number 3220500009

All that certain lot, piece or parcel of land, with the buildings and improvements thereon, lying, situate and being in Powhatan District, James City County, Virginia, shown and designated as "**LOT 9**, 6,293 S.F. 0.144 AC.," on that certain plat entitled, "PLAT OF SUBDIVISION SHOWING LOTS 1, 8, 9, 12, 13, 14 & NATURAL OPEN SPACE, JAMES CITY COUNTY, VIRGINIA", made by Michael Surveying & Mapping, P.C., dated October 30, 2015 and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia as Instrument Number 160000079.

IT BEING a portion of the same property conveyed to the County of James City, Virginia by deed from Torsion, Inc. dated February 28, 2010 in the aforesaid Clerk's Office as Instrument Number 100005533 and by deed from Robert James and Gladine James, dated April 21, 2011 and recorded in the aforesaid Clerk's Office as Instrument Number 110010257.

# 134 Neighbors Drive, Real Estate Tax Number 3220500001

All that certain lot, piece or parcel of land, with the buildings and improvements thereon, lying, situate and being in Powhatan District, James City County, Virginia, shown and designated as "**LOT 1**, 5,168 S.F. 0.119 AC.," on that certain plat entitled, "PLAT OF SUBDIVISION SHOWING LOTS 1, 8, 9, 12, 13, 14 & NATURAL OPEN SPACE, JAMES CITY COUNTY, VIRGINIA", made by Michael Surveying & Mapping, P.C., dated October 30, 2015 and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia as Instrument Number 160000079.

IT BEING a portion of the same property conveyed to the County of James City, Virginia by deed from J. Everett Johnson dated March 2, 2010 and recorded in the aforesaid Clerk's Office as Instrument Number 100004286.

# 140 Neighbors Drive, Real Estate Tax Number 3220100116

All those certain lots, pieces or parcels of land, with the buildings and improvements thereon, lying, situate and being in Powhatan District, James City County, Virginia, shown and designated as "**OPEN SPACE CONSERVATION PARCEL**, 269,367 S.F. – 6.184 AC.," on that certain plat entitled, "PLAT OF SUBDIVISION SHOWING LOTS 1, 8, 9, 12, 13, 14 & NATURAL OPEN SPACE, JAMES CITY COUNTY, VIRGINIA", made by Michael Surveying & Mapping, P.C., dated October 30, 2015 and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia as Instrument Number 160000079.

BEING portions of the same properties conveyed to the County of James City, Virginia by deeds from:

- 1. Levi Wallace, Jr. and Levi Z. Wallace, III dated December 27, 2012 in the aforesaid Clerk's Office as Instrument Number 120026513,
- 2. Torsion, Inc. dated February 28, 2010 in the aforesaid Clerk's Office as Instrument Number 100005533,
- 3. deed from Martha Lee Maurice Smith, dated June 10, 2015 in the aforesaid Clerk's Office as Instrument Number 15001172333

# 5951 Richmond Road, Real Estate Tax Number 3220100116

All that certain lot, piece or parcel of land, with the buildings and improvements thereon, lying, situate and being in Powhatan District, James City County, Virginia, shown and designated as "LOT 14, 17,633 S.F. 0.405 AC." on that certain plat entitled, "PLAT OF SUBDIVISION SHOWING LOTS 1, 8, 9, 12, 13, 14 & NATURAL OPEN SPACE, JAMES CITY COUNTY, VIRGINIA", made by Michael Surveying & Mapping, P.C., dated October 30, 2015 and recorded in the Clerk's Office of the Circuit Court of the City of Williamsburg and County of James City, Virginia as Instrument Number 160000079.

IT BEING a portion of the same property conveyed to the County of James City, Virginia by deed from Torsion, Inc. dated February 28, 2010 in the aforesaid Clerk's Office as Instrument Number 100005533.

### **RESOLUTION**

### **INITIATION OF REZONING WITHIN THE FOREST HEIGHTS ROAD AREA**

- WHEREAS, on December 13, 2011, the Board of Supervisors adopted an Ordinance rezoning 65 parcels in the Forest Heights redevelopment area from R-2, General Residential, to MU, Mixed Use, so that the reduced setback lines in the MU District could be used in the redevelopment area; and
- WHEREAS, on September 11, 2012, the Board of Supervisors created the R-3, Residential Redevelopment District, to "encourage the replacement or reuse of existing buildings or previously developed sites to accommodate new residential development that provides benefits to the County, but would be difficult to achieve with other zoning districts"; and
- WHEREAS, subsequent to the rezoning of the Forest Heights redevelopment area, it has been determined that the requirements of the MU, Mixed Use Zoning District including, but not limited to, the required inclusion of a non-residential element, are not desirable in the Forest Heights redevelopment area; and
- WHEREAS, rezoning the Forest Heights redevelopment area to the R-3, Residential Redevelopment District, would comply with the Comprehensive Plan and would allow continued residential redevelopment without the required inclusion of a non-residential use; and
- WHEREAS, staff has identified 68 relevant parcels in the Forest Heights redevelopment area that require rezoning to the R-3, Residential Redevelopment.
- NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of James City County, Virginia, that the rezoning of the following 68 parcels from their current zoning designation to R-3, Residential Redevelopment, shall be initiated and shall be considered by the Planning Commission and Board of Supervisors:

TAX MAP NO.	ADDRESS	OWNER
3221500002A	506 BENEFIT LANE	JAMES CITY COUNTY
3221500005	501 BENEFIT LANE	COWLES, LAKEISHA S.
3221500006	503 BENEFIT LANE	ROBINSON, ANGELIA Y.
3221500007	505 BENEFIT LANE	RODGERS, PAULA M.
3221500008	507 BENEFIT LANEN	MOORE, CHANDRE M.
3221500001A	<b>100 FOREST HEIGHTS DRIVE</b>	JAMES CITY COUNTY
3220100085A	174 FOREST HEIGHTS ROAD	JAMES CITY SERVICE AUTHORITY
3220400003	115 FOREST HEIGHTS ROAD	JOHNSON, INDIA
3220400032	170 FOREST HEIGHTS ROAD	CLARKE, BENJAMIN EDWARD ESTATE
3221500001	102 FOREST HEIGHTS ROAD	CHRISTIAN, ELAINE M. & MICHAEL A.
3221500002	104 FOREST HEIGHTS ROAD	BAKER, SHIRLEY
3221500003	<b>108 FOREST HEIGHTS ROAD</b>	SMITH, PAMELA A.

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3221500004	112 FOREST HEIGHTS ROAD	STATEWIDE INC.
3221500009	124 FOREST HEIGHTS ROAD	TAYLOR, HAZEL & MORRIS E.
3221500010	128 FOREST HEIGHTS ROAD	BROWN, BESSIE L.
3221500011	132 FOREST HEIGHTS ROAD	BOWMAN, CLARINE R.
3221500012	136 FOREST HEIGHTS ROAD	BROWN, WILLIAM ALFRED
3221500013	138 FOREST HEIGHTS ROAD	WATSON, PAUL J. & PAULETTE
3221500014	142 FOREST HEIGHTS ROAD	BARBA, CHARLES D. & JOLLY MAE
3221500015	146 FOREST HEIGHTS ROAD	JAMES CITY COUNTY
3221500016	150 FOREST HEIGHTS ROAD	JAMES CITY COUNTY
3221500017	154 FOREST HEIGHTS ROAD	BILLUPS, ALLEN J. & EARLDEAN N.
3221500018	158 FOREST HEIGHTS ROAD	MOORE, GARY C. & GERALINE M.
3221500019	166 FOREST HEIGHTS ROAD	NOVAK, SEAN P.
3221500021	173 FOREST HEIGHTS ROAD	GUTIERREZ, RUBEN ARROYO TRUSTEE
3221500022	169 FOREST HEIGHTS ROAD	WILHOIT, TODD A. & PICAZO, CHRISTIAN
3221500023	165 FOREST HEIGHTS ROAD	SKY BLUE HOMES LLC
3221500024	153 FOREST HEIGHTS ROAD	BILLUPS, ALLEN J. & EARLDEAN N.
3221500025	149 FOREST HEIGHTS ROAD	BILLUPS, ALLEN J. & EARLDEAN N.
3221500026	145 FOREST HEIGHTS ROAD	BARTLETT, BETTY J.
3221500027	141 FOREST HEIGHTS ROAD	BARTLETT, BETTY J.
3221500028	137 FOREST HEIGHTS ROAD	ANDERSON, DORIS & ANDERSON, RENATA
3221500029	133 FOREST HEIGHTS ROAD	STILL, DERRICK T.
3221500030	129 FOREST HEIGHTS ROAD	STILL, DERRICK
3221500031	127 FOREST HEIGHTS ROAD	ASHLOCK, LEROY
3221500032	123 FOREST HEIGHTS ROAD	JAMES CITY COUNTY
3221500033	119 FOREST HEIGHTS ROAD	JAMES CITY COUNTY
3220100086	138 NEIGHBORS DRIVE	G GILLEY INVESTMENTS LLC
3220100087	139 NEIGHBORS DRIVE	MARTIN, EDWARD E. TRUSTEE
3220100088	104 NEIGHBORS DRIVE	BRABHAM, DENNIS J. III & CHRISTINA
3220100089A	102 NEIGHBORS DRIVE	REYNOLDS, SHARON
3220100090	101 NEIGHBORS DRIVE	WALLACE, CHARLENE FAY
3220100116	140 NEIGHBORS DRIVE	JAMES CITY COUNTY
3220500001	134 NEIGHBORS DRIVE	JAMES CITY COUNTY
3220500003	126 NEIGHBORS DRIVE	PRIOR, JANIE M.
2020500004		DE LEON, VICTOR A. TRUSTEE &
3220500004	122 NEIGHBORS DRIVE	JACQUELI KNOX-GIVENS, YULONDA D. &
3220500005	118 NEIGHBORS DRIVE	ROBINSON, R.
3220500006	116 NEIGHBORS DRIVE	SMITH, JEFFREY D. & LYNDA A.
3220500007	135 NEIGHBORS DRIVE	G GILLEY INVESTMENTS LLC
3220500008	131 NEIGHBORS DRIVE	BORNSTEIN, JANET C. & BENJAMIN A.
3220500009	127 NEIGHBORS DRIVE	JAMES CITY COUNTY

3220500010	123 NEIGHBORS DRIVE	CLEMENTE, FERNANDO & IRENE E.
3220500011	119 NEIGHBORS DRIVE	O'SHEA, KEVIN F. II & LISA A.
3220500012	115 NEIGHBORS DRIVE	JAMES CITY COUNTY
3220500013	111 NEIGHBORS DRIVE	BOWERS, ANTONETTE M.
3220500016	100 NEIGHBORS DRIVE	HERTZLER, DAVID L TRUSTEE
3220100076	6059 RICHMOND ROAD	CARRILLO, JUAN & EMELIA
3220100077	6051 RICHMOND ROAD	BAKER, RUSSELL & MARY LIFE ESTATE
3220100078	6047 RICHMOND ROAD	TAYLOR, STANFORD
3220100079	6043 RICHMOND ROAD	ROBINSON, EUNICE
3220100080	6039 RICHMOND ROAD	GRAY, MEL & SHANISE KOTINA
3220100081	6015 RICHMOND ROAD	SALVATION ARMY (THE)
3220100089	5981 RICHMOND ROAD	HERTZLER, DAVID L. TRUSTEE
3220100092	5943 RICHMOND ROAD	SMITH, ELSIE M.
3220100093	5941 RICHMOND ROAD	SMITH, MARTHA LEE MAURICE ESTATE
3220100094	5947 RICHMOND ROAD	SMITH, MARTHA LEE MAURICE ESTATE
3220100095	5939 RICHMOND ROAD	J & E INVESTMENTS LLC
3220500014	5951 RICHMOND ROAD	JAMES CITY COUNTY

amese tentour

James O. Icenhour, Jr.

ATTEST:

Min Teresa J. Fellows 0

Deputy Clerk to the Board

Chairman, Board of Supervisors VOTES <u>AYE</u> <u>NAY</u> <u>ABSTAIN</u> HIPPLE LARSON SADLER

MCGLENNON ICENHOUR

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Adopted by the Board of Supervisors of James City County, Virginia, this 13th day of August, 2019.

InitRez-ForHts-res

# Unapproved Minutes of the November 6, 2019 Planning Commission Regular Meeting

# Z-19-0012/SUP 19-0020. Forest Heights Rezoning & Independent Living Facility

Mr. Thomas Wysong, Senior Planner, stated that the County is proposing to rezone the Forest Heights area from MU, Mixed Use with proffers to R-3, Residential Redevelopment and R-3, Residential Redevelopment with proffers. Mr. Wysong stated that accompanying this request, Mr. Harbin is proposing 46 townhomes and a 50-unit independent living facility via an SUP on the property currently owned by the Salvation Army and located at 6015 Richmond Road. Mr. Wysong stated that Mr. Harbin has voluntarily submitted proffers to address the impacts associated with these 96 units.

Mr. Wysong stated that the Forest Heights area is designated Low density Residential (LDR) and Moderate Density Residential (MDR) by the adopted Comprehensive Plan, Toward 2035: Leading the Way. Mr. Wysong stated that this area is entirely within the Primary Service Area (PSA) and the portion of the property abutting Richmond Road is designated as a Community Character Corridor.

Mr. Wysong stated that Mr. Harbin is proffering 100% of the housing units to be offered at affordable prices. Mr. Wysong stated that by proffering affordable housing and other options supported by the Comprehensive Plan, the applicant has achieved the density bonus points needed for this proposal.

Mr. Wysong stated that staff finds that the proposal will not negatively impact surrounding zoning and development and is consistent with the goals and strategies of the Comprehensive Plan. Mr. Wysong stated that staff recommends that the Commission recommend approval of the application to the Board of Supervisors.

Mr. O' Connor asked for clarification on the areas subject to Rezoning.

Mr. Wysong stated that the Rezoning is for the entire area shown on the Location Map.

Mr. O'Connor inquired if the five parcels to the north-west would be commercial or residential.

Mr. Wysong stated that future development on those parcels would need to be consistent with the Master Plan.

Mr. Polster inquired who owns the five parcels.

Mr. Holt stated that the parcels are privately and individually owned.

Ms. Leverenz inquired how it is feasible to achieve a rezoning now, when it was not possible previously.

Mr. Holt stated that rather than being an applicant-driven process, the action is the subject of a Board of Supervisors action and directive. Mr. Holt noted that if any of the property owners have concerns about the proposal, they would address those concerns through the Public Hearing Process.

Mr. Polster inquired if all property owners were notified.

Mr. Wysong confirmed.

Mr. Leverenz inquired if any comments were received.

Mr. Wysong stated that only the one comment had been received.

Mr. O'Connor inquired about the choice of the R-3 zoning.

Mr. Holt stated that R-3 is similar to the MU district with the only difference being the lack of commercial uses.

Mr. Haldeman called for disclosures from the Commission.

Mr. Krapf, Mr. Polster and Mr. Haldeman each stated that he spoke with Mr. Harbin's representative.

Mr. Haldeman opened the Public Hearing.

Mr. Vernon Geddy, Geddy Harris, Franck & Hickman, 1177 Jamestown Road made a presentation to the Commission.

Mr. Polster inquired about price break-out for the rental or sale of the units for 30% to 60% and 61%-80% of Area Median Income (AMI).

Mr. Geddy stated that the 30%-60% AMI units would sell for approximately \$200,000.

Mr. Wysong stated that the 30%-60% AMI units should go from approximately \$93,000 to \$212,000 and the 61%-80% AMI units would go for \$219,000 to \$243,000.

Mr. Polster inquired about the rental piece.

Mr. Geddy stated that it is the Senior Living facility that will have rental units.

Mr. Holt noted that the County only calculates sales price, not rental price.

Mr. O'Connor inquired about the Proffer for LEAD certification.

Mr. Geddy stated that the Proffer is for a stormwater facility with LID techniques or building techniques which achieve LEAD certification.

Mr. O'Connor inquired about the Owner's Association.

Mr. Geddy stated that there is a separate association for the Townhomes and will be mandatory for owners of the Townhomes.

Mr. O'Connor inquired about which entity will be responsible for the stormwater.

Mr. Holt stated that it will depend on the engineering.

Mr. Steve Gohn, 4040 Coronation, addressed the Commission in support of the application.

Mr. Jeremy Lind, 4524 Village Park Drive, East, addressed the Commission in support of the application.

Mr. Brian Maynor, 4079 Dunbarton Circle, addressed the Commission in support of the application.

Mr. Wayne Harbin, 4041 Coronation, addressed the Commission in support of the application.

Mr. Gary Moore, 158 Forest Heights Road, addressed the Commission with concerns about the application.

Ms. Geraline Moore, 153 Forest Heights Road, addressed the Commission with concerns about the application.

Mr. Allen Billups, 158 Forest Heights Road, addressed the Commission with concerns about the application.

Mr. Joe Avellar, 3005 East Whittaker Close, addressed the Commission in support of the application.

Mr. Doug Harbin, 202 Landon Road, addressed the Commission in support of the project.

As no one further wished to speak, Mr. Haldeman closed the Public Hearing.

Mr. Haldeman opened the floor for discussion by the Commission.

Mr. O'Connor inquired about the discussion regarding a playground to be done with the original development.

Mr. Holt stated that research would be needed.

Mr. O'Connor stated that he has concerns about potential conflict over recreation facilities.

Mr. Polster noted concerns about the capacity of the road. Mr. Polster stated that, however, this project proposed a satisfactory entrance road which encourages better access to the new facilities rather than pushing traffic onto Forest Heights Road. Mr. Polster further stated that he hoped the VDOT connection to the next lots would not be changed. Mr. Polster stated that this project provides a needed commodity with the affordable senior living facility. Mr. Polster suggested that he would like to see a bus shelter provided for the senior living facility at the pocket park. Mr. Polster recommended developing a landscaping plan and plan of use for the pocket park fronting on Richmond Road. Mr. Polster stated that he would support the application.

Mr. Krapf concurred with the need for the bus shelter and the landscaping plan for the pocket park. Mr. Krapf stated that he will support the application.

Mr. Schmidt stated that he will support the application.

Ms. Leverenz state that while no application is perfect, she finds more benefits than negatives to this project. Ms. Leverenz stated that she will support the project.

Mr. Haldeman stated that he will support the project. Mr. Haldeman noted that the location is appropriate with access to shopping and to public transportation. Mr. Haldeman noted that he does have some concerns about the cost of housing for the units being offered at up to 120% AMI which is not truly affordable.

Mr. O'Connor stated that he feels strongly about providing a playground accessible to the Forest Heights community.

Mr. Polster made a motion to recommend approval of the application with a recommendation that staff develop a landscaping plan for the pocket park and that the applicant consider the feasibility of providing playground amenities for the Forest Heights neighborhood.

On a roll call vote, the Commission voted to recommend approval of Z-19-0012/SUP 19-0020. Forest Heights Rezoning & Independent Living Facility. (6-0)

# **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Adam R. Kinsman, County Attorney
SUBJECT:	Reaffirming James City County's Commitment to the Constitutions of the United States and the Commonwealth of Virginia

# ATTACHMENTS:

	Description		Туре	
D	memo		Cover Memo	
D	reso		Resolution	
<b>REVIEWERS:</b>				
Department	Reviewer	Action	Date	
Attorney	Kinsman, Adam	Approved	12/2/2019 - 11:09 AM	
Publication Management	Daniel, Martha	Approved	12/2/2019 - 11:12 AM	
Legal Review	Kinsman, Adam	Approved	12/2/2019 - 11:14 AM	
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:05 PM	
Board Secretary	Purse, Jason	Approved	12/3/2019 - 1:11 PM	
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:14 PM	

# M E M O R A N D U M

DATE:December 10, 2019TO:The Board of SupervisorsFROM:Adam R. Kinsman, County AttorneySUBJECT:Reaffirming James City County's Commitment to the Constitutions of the United States<br/>and the Commonwealth of Virginia

At the Board's November 26, 2019 Work Session, Supervisor Sadler requested that the Board consider a resolution declaring James City County to be a Second Amendment Sanctuary.

The proposed resolution is attached.

ARK/nb 2ndAmendSanct-mem

Attachment

# <u>RESOLUTION</u>

# REAFFIRMING JAMES CITY COUNTY'S COMMITMENT TO THE CONSTITUTIONS

### OF THE UNITED STATES AND THE COMMONWEALTH OF VIRGINIA

- WHEREAS, the structures and limitations of government are expressed in the Constitution of the United States of America (the "U.S. Constitution") and the Virginia Constitution, and amendments thereto; and
- WHEREAS, the Board of Supervisors of James City County, Virginia (the "Board") has only those powers granted to it by the General Assembly and Article VII of the Virginia Constitution; and
- WHEREAS, the General Assembly is required to uphold the Constitutions of the United States and the Commonwealth of Virginia; and
- WHEREAS, the federal and state judiciary have exclusive jurisdiction pursuant to Article III of the U.S. Constitution and Article VI of the Virginia Constitution to determine the constitutionality of laws passed by the respective legislatures.
- NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of James City County, Virginia respects the structures and limitations of government as expressed in the U.S. Constitution and Virginia Constitution.
- BE IT FURTHER RESOLVED that the Board has full faith that the division of powers expressed in Articles I, II, and III of the U.S. Constitution and Articles III, IV, V, and VI of the Virginia Constitution shall continue to operate to prevent any laws that infringe upon the rights guaranteed to the people.
- BE IT FURTHER RESOLVED that the Board urges the General Assembly to not pass any legislation that would infringe upon the rights of the citizens of the County, including but not limited to the Second Amendment.
- BE IT FURTHER RESOLVED by the Board that James City County (the "County") shall not administer or enforce any law that is adjudicated by an appropriate Court to violate either the U.S. Constitution or Virginia Constitution.
- BE IT FURTHER RESOLVED that by virtue of their Oaths of Office the Board fully supports both the U.S. and Virginia Constitutions and the rule of law.
- BE IT FURTHER RESOLVED that the Board directs the County Attorney to forward a copy of this Resolution to the County's elected representatives in the Virginia General Assembly.

	James O. Icenhour, Jr. Chairman, Board of Supervisors			
		VOTE	S	
		AYE	NAY	<u>ABSTAIN</u>
ATTEST:	HIPPLE			
	LARSON			
	SADLER			
Teresa J. Fellows	MCGLENNON			
Deputy Clerk to the Board	ICENHOUR			

Adopted by the Board of Supervisors of James City County, Virginia, this 10th day of December, 2019.

JCC-USConst-2nd-res

# **ITEM SUMMARY**

DATE:	12/10/2019
TO:	The Board of Supervisors
FROM:	Teresa J. Fellows, Deputy Clerk
SUBJECT:	Adjourn until 4 p.m. on January 2, 2020 for the Organizational Meeting

# **REVIEWERS:**

Department	Reviewer	Action	Date
Board Secretary	Fellows, Teresa	Approved	12/3/2019 - 1:38 PM