



County of King William, Virginia

**BOARD OF SUPERVISORS
PUBLIC HEARING
APRIL 6, 2020 – 7:00 P.M.
KING WILLIAM COUNTY ADMINISTRATION BUILDING
KING WILLIAM, VIRGINIA**

A G E N D A

1. **Call to Order**
2. **Roll Call**
3. **Review and Adoption of Meeting Agenda**
4. **Moment of Silence**
5. **Pledge of Allegiance**
6. **Public Hearing – REVISED Proposed Budget FY 2021**
 - i. **Public Comments (3 Minutes per individual; 5 minutes if representing an organization or group)**
7. **Public Hearing – Proposed Tax Levies for Calendar Year 2020**
 - i. **Public comments (3 Minutes per individual; 5 minutes if representing an organization or group)**
8. **Adjournment**

If you would like to submit a public comment prior to this meeting, you may do so by emailing deputyclerk@kingwilliamcounty.us or by calling (804) 769-4927.

6. Public Hearing - REVISED Proposed Budget FY 2021



FY 2021 County Administrator **Revised** Recommended Budget

March 26, 2020

Bobbie H. Tassinari
County Administrator



UPDATE TO THE FY 2021 BUDGET BY THE COUNTY ADMINISTRATOR

The County budget process started in November 2019 and is finalized by the Board of Supervisors in April of the following year. Therefore, the budget for the next fiscal year is developed over a six-month period. As we have seen over the past month, circumstances can change, and sometimes very rapidly, that may impact the recommendation made by the County Administrator and final decision by the Board of Supervisors. The budget addressed within this presentation has been **revised** by the County Administrator in response to the changing economic climate.

Virginia Code requires the County hold public hearings on the proposed tax levy rate and proposed budget. County staff will provide access through a meeting platform to be disclosed, requesting input via phone and e-mail and other means of communication once identified.

The specific changes to the revised budget include a reduced expectation of revenue to fund operations. The revised budget also includes no new staff or merit increases, limited capital expenditures, and a reduction to school operational funds. The intent was to mitigate where possible but continue to provide the services our citizens have come to expect.

ACCOMPLISHMENTS

- Contracted with Motorola to move forward with the Radio Coverage Upgrade Project and acquired funding for project from Bank of America
- Performed a comprehensive Classification and Compensation Review of the County's personnel structure
- Finalized the Next Gen 9-1-1 project funding and contractual support with VITA and AT&T
- Purchased two key properties on Hwy. 360 – Station One and 360 Complex with vacant lot between
- Reduced the Real Property Tax Rate from \$0.88 to \$0.86/100
- Implemented the revision of Zoning Ordinances in preparation of updating the County Comprehensive Plan in Summer 2020
- Updated Fee Schedules for Building Inspections, Regional Animal Shelter, and Parks and Recreation departments
- Contracted with new legal counsel (Sands Anderson) for County support
- Added three (3) Fire Medic positions to County's Fire & EMS Department bringing total of full-time Medics to nine (9)

GROWTH IN THE COUNTY

BUSINESS LICENSES

Year Ending 2019

- New Business Licenses Issued – 1,031
- Year 2020 (3rd month)
 - New Business Licenses Issued - 566

PLANNING & BUILDING INSPECTIONS

Year Ending 2019 – 4,069

Year 2020 (2 months) – 756

PERMITS ISSUED

Year Ending 2019

- Permits Issued for Building Commercial – 17
- Permits Issued for Building Residential – 120
- Year 2020 – Second Month
 - Permits Issued for Building Commercial – 3
 - Permits Issued for Building Residential - 14

FY 2020 BENEFITS HIGHLIGHTS

- Health insurance costs reflect a 4.8% increase in FY 2021
 - FY2018 3.2% FY2019 9.1% FY2020 0.0%
- Virginia Retirement System (VRS) costs dropped to 8.09% from 8.484%
- Group Life Insurance costs increased to 0.0134% from 0.0131%
- Worker's Compensation experience modifier decreased from 1.1% to 1%

FY 21 CAPITAL IMPROVEMENTS

○ Fire & EMS (1)	\$ 30,000
○ Fire & EMS Grant Match	\$ 50,000
○ Information Technology Equipment	\$ 25,000
○ Sheriffs Office – Mobile Computers	\$ 130,000
○ Deferred Maintenance Program	\$ 20,000
○ Renovate 360 Complex (State and Local \$)	\$ 130,000
○ Radio Coverage Upgrade Project (Funded via BOA)	<u>\$4,517,800</u>

\$4,902,800

FY 2021 REVENUE PROJECTIONS

PROJECTED GENERAL FUND REVENUE SUMMARY FY 2021 COUNTY ADMINISTRATOR RECOMMENDED BUDGET

DESCRIPTION	FY 2020 ADOPTED BUDGET	FY 2021 RECOMMENDED	FY2020 TO FY 2021 PERCENTAGE CHANGE
GENERAL PROPERTY TAXES	\$ 18,474,060	\$ 18,941,725	2.5%
OTHER LOCAL TAXES	\$ 3,156,820	\$ 3,212,502	1.8%
PERMITS, FEES AND LICENSESE	\$ 320,750	\$ 307,500	4.1%
FINES & FORFEITURES	\$ 80,500	\$ 75,000	-7.1%
REVENUE - USE OF MONEY/PROPERTY	\$ 125,000	\$ 160,000	28.0%
CHARGES FOR SERVICES	\$ 21,200	\$ 12,500	-70.0%
MISCELLANEOUS REVENUE	\$ 3,900	\$ 11,500	200.0%
RECOVERED COSTS	\$ 44,800	\$ 44,800	0.0%
SHARED EXPENSES (CATEGORICAL)	\$ 1,340,085	\$ 1,370,885	2.2%
NON-CATEGORICAL AID	\$ 1,570,331	\$ 1,534,631	-2.4%
CATEGORICAL AID	\$ 177,300	\$ 182,300	2.8%
OTHER FINANCIAL SOURCES	\$ 260,391	\$ -	-100.0%
TOTAL	\$ 25,575,137	\$ 25,853,343	

FY 2021 EXPENDITURE PROJECTIONS

PROJECTED GENERAL FUND EXPENDITURE SUMMARY FY 2021 COUNTY ADMINISTRATOR RECOMMENDED BUDGET

DESCRIPTION	FY 2020 ADOPTED BUDGET	FY 2021 RECOMMENDED	FY2020 TO FY 2021 PERCENTAGE CHANGE
GENERAL GOVERNMENT	\$ 1,771,108	\$ 2,018,608	13.9%
JUDICIAL ADMINISTRATION	\$ 713,189	\$ 726,551	2.0%
PUBLIC SAFETY	\$ 5,195,863	\$ 5,881,300	13.2%
PUBLIC WORKS	\$ 1,601,304	\$ 1,715,646	7.1%
HEALTH & WELFARE	\$ 248,631	\$ 248,898	0.0%
PARKS, RECREATIONAL & CULTURAL	\$ 697,688	\$ 624,190	-12.0%
COMMUNITY DEVELOPMENT	\$ 801,388	\$ 757,679	-5.6%
EDUCATION (Operational Only)	\$ 10,012,161	\$ 9,549,802	-4.8%
MISCELLANEOUS	\$ 1,499,665	\$ 1,380,098	-8.5%
CAPITAL/DEBT SERVICE (County & KWCPD Debt)	\$ 3,034,140	\$ 2,950,571	-2.9%
TOTAL	\$ 25,575,137	\$ 25,853,343	

FY 2021 KWCPS OPERATIONAL AND CAPITAL REQUEST

Description	Requested 3/11/2020	Recommended 3/26/2020	Funding Source
Permanent Substitutes - Two Positions Assigned To Each Building = Total Eight Positions	\$ 161,920	\$ -	Existing School Operational Funding
School-Within-A-School (HHMS)	\$ 30,459	\$ -	General Fund
Full-Time Social Worker Position	\$ 84,317	\$ -	General Fund
Part-Time Accounts Payable Assistant	\$ 23,415	\$ -	Existing School Operational Funding
Salary Raises of 3% for all Staff (Projected overall State and Local Contribution \$576,000)	\$ 234,729	\$ -	General Fund
Transportation Incentive Program	\$ 5,000	\$ -	General Fund
VRS Employer Contribution Increase (15.68% to \$16.62%)	\$ 200,000	\$ -	General Fund
Self-Insured Health Coverage Increase of 5%	\$ 171,300	\$ -	Existing School Operational Funding
TOTAL	\$ 911,140	\$ -	
Capital Requests (Summary)	\$ 1,923,340	\$ 303,198	Restricted General Fund Balance

Things to Consider as we Move Forward in the Budget Process

- School funding is dependent upon the parameters of the Split Levy and may require use of the Restricted General Fund balance to address the Schools capital needs.
- Reassessment is underway and residential assessment values are anticipated to increase by 20%, land values remaining level, commercial assessment values are expected to increase between 5-10%.
- There is no recommendation within the proposed budget for tax rate changes in Calendar Year 2020.
- Grants are being applied for to help offset Capital expenses so matching dollars has been included in anticipation of receiving the grant award. If the grant is not forthcoming within FY2021 the funds will roll forward to be available as match in the next fiscal year.

GENERAL FUND BALANCE

- The General Fund Balance provides two purposes:
 - An opportunity for the County to reinvest back into the community without taking on additional long term debt
 - Allows a balance to be available as revenues are collected at varying times throughout the fiscal year though expenditures are consistent throughout the year
- The Government Finance Officers Association (GFOA) recommends as a reserve **no less** than 2 months of regular general fund operating revenues or regular general fund operating expenditures.
- Financial Policies are being developed by the Director of Finance to formalize the Board's decision on General Fund Unassigned Balance levels as well as other critical financial policy topics.

FUND BALANCE TYPE

- Non-spendable Fund Balance – Amounts required to remain intact such as pre-pays. Reflected as \$60,067 in 2019 CAFR.
- Restricted Fund Balance – Amounts constrained to specific purposes; i.e. reconciliation of Split Levy, Debt Service and Capital Projects. Reflected as \$5,177,731 in 2019 CAFR.
- Unassigned Fund Balance – Amounts in governmental funds and the residual balance of the General Fund. Reflected as \$6,119,501 in 2019 CAFR.
- Committed/Assigned Fund Balance – Amounts dedicated to specific purposes by the Board of Supervisors. These include School operations and capital projects, RAS, Four-for-Life, Fire Programs, Water Utility, Recreation programs, and EMS billing. Reflected as \$890,470 in 2019 CAFR.

TOTAL FUND BALANCE:
\$7,680,656

IMPORTANT DATES

- April 6 – Budget and Tax Rate Public Hearing (7:00 PM – Board Room)
- April 13 – Budget Work Session Meeting (7:00 PM – Board Room)
- April 17 – Budget Work Session Meeting (9:00 AM – 4:00 PM – Board Room)
- April 27 – Adoption of FY2021 Budget (7:00 PM – Board Room)

Thank You

KING WILLIAM COUNTY, VIRGINIA
REVISED – PROPOSED BUDGET FY 2021

A brief synopsis of the **REVISED** proposed budget follows:

Expenditures & Other Uses of Funds

General Fund:

General Government	\$ 2,018,608
Judicial Administration	726,551
Public Safety	5,881,300
Public Works	1,715,646
Health & Welfare	248,898
Parks, Recreation & Cultural	624,190
Community Development	757,679
Non-Departmental	819,293
Contingency	75,000
Education	9,549,802
Transfer to West Point (Transfer + Local Sales Tax)	485,805
Capital/Debt Service (County and Schools)	2,950,571

Total General Fund: \$ 25,853,343

Other Funds:

Special Revenue Funds:

Virginia Public Assistance Fund	\$ 1,351,242
Regional Animal Shelter Fund	368,812
Four for Life Fund	19,000
Victim Witness Fund	114,251
VJCCCA	301,811
Employee Recognition Fund	7,000
EMS Billing Fund	150,000
Fire Programs Fund	42,000
Sheriff's Programs and Donation Funds	13,650
Fire & EMS Donation Fund	1,000
Proffer	200,000
Comprehensive Services Act Fund	1,231,608

Total Special Revenue Funds: \$ 3,800,374

Total Capital Project Funds: \$ 4,902,800

Debt Service Fund: \$ 2,740,571

Enterprise Funds:

Water Utility Fund	\$	563,655	
Sewer Utility Fund		477,971	
Parks and Recreation Program Fund		329,298	
Total Enterprise Funds:			<u>\$ 1,370,924</u>

The Public Hearing for the Tax Levy and the Proposed FY2021 budget will be heard on April 6, 2020 starting at 7:00 p.m. The public may make comment through the Go To Meeting platform to be publicized starting March 30, 2020. If a member of the public cannot utilize the Go To Meeting platform, comments may be submitted by mail to 180 Horse Landing Road #4, King William, VA 23086; by fax to (804) 769-4964, or by e-mail to countyadmin@kingwilliamcounty.us. Comments received by 12:00 noon on the day of the hearing will be distributed to Board members and made a part of the public record. A complete copy of the proposed budget may be viewed in the Office of the County Administrator at 180 Horse Landing Road, King William, VA 23086, during regular business hours or at www.kingwilliamcounty.us. Anyone needing assistance or accommodations under the provisions of the Americans with Disability Act should contact the County Administrator's Office at (804) 769-7927 or countyadmin@kingwilliamcounty.us.

7. Public Hearing - Proposed Tax Levies for Calendar Year 2020

**KING WILLIAM COUNTY BOARD OF SUPERVISORS
NOTICE OF PUBLIC HEARING
PROPOSED TAX LEVIES FOR CALENDAR YEAR 2020
ORDINANCE 03-20**

The Board of Supervisors of King William County, Virginia, will hold a Public Hearing on Monday, April 6, 2020, beginning at 7:00 p.m., or as soon thereafter as the public may be heard, in the Boardroom of the County Administration Building, 180 Horse Landing Road, King William, Virginia, for the purpose of receiving comments regarding the adoption of the following proposed tax levies for Calendar Year 2020.

PROPOSED TAX LEVIES

AN ORDINANCE TO IMPOSE PROPERTY TAX LEVIES UPON REAL ESTATE, MOBILE HOMES, TANGIBLE PERSONAL PROPERTY, PUBLIC SERVICE CORPORATION PROPERTY, MACHINERY AND TOOLS, AND AIRCRAFT FOR THE CALENDAR YEAR 2020.

General Fund Levy

**TAX RATES PER \$100 OF ASSESSED VALUES
FOR ALL DISTRICTS**

		General <u>Fund</u>
Real Estate	\$	0.38
Mobile Home	\$	0.38
Mines and Minerals	\$	0.38
Public Service Real Estate	\$	0.38
Public Service Personal Property	\$	1.65
Personal Property	\$	1.65
Alternative Personal Property for One Motor Vehicle for Qualifying Disabled Veterans Under King William County Code §70-141.1	\$.01
Machinery & Tools	\$	1.00
Aircraft	\$	N/A

School Fund Levy – (Applies only to geographic areas of the County within the King William County School Division – does not include the Town of West Point)

TAX RATES PER \$100 OF ASSESSED VALUES

		School <u>Fund</u>
Real Estate	\$	0.48
Mobile Home	\$	0.48
Mines and Minerals	\$	0.48
Public Service Real Estate	\$	0.48
Public Service Personal Property	\$	2.00
Personal Property	\$	2.00
Machinery & Tools	\$	1.25
Aircraft	\$	1.30

For property owners within the King William County School Division the combined levies will result in the following rates:

TAX RATES PER \$100 OF ASSESSED VALUES

	<u>School Fund</u>	<u>General Fund</u>	=	<u>Total Levy</u>	
Real Estate	\$ 0.48	\$ 0.38	=	\$ 0.86	No Change
Mobile Home	\$ 0.48	\$ 0.38	=	\$ 0.86	No Change
Mines and Minerals	\$ 0.48	\$ 0.38	=	\$ 0.86	No Change
Public Service Real Estate	\$ 0.48	\$ 0.38	=	\$ 0.86	No Change
Public Service Personal Property	\$ 2.00	\$ 1.65	=	\$ 3.65	No Change
Alternative Personal Property For One Motor Vehicle for Qualifying Disabled Veterans Under King William County Code §70-141.1	\$ 0.00	\$.01	=	\$.01	New Class
Machinery & Tools	\$ 1.25	\$ 1.00	=	\$ 2.25	No Change
Aircraft	\$ 1.30	\$ 0.00	=	\$ 1.30	No Change

For property owners within the Town of West Point the levies will result in the following rates:

TAX RATES PER \$100 OF ASSESSED VALUES

	<u>General Fund</u>	
Real Estate	\$ 0.38	No Change
Mobile Home	\$ 0.38	No Change
Mines and Minerals	\$ 0.38	No Change
Public Service Real Estate	\$ 0.38	No Change
Public Service Personal Property	\$ 1.65	No Change
Personal Property	\$ 1.65	No Change
Alternative Personal Property for One Motor Vehicle for Qualifying Disabled Veterans Under King William County Code §70-141.1		New Class
Machinery & Tools	\$ 1.00	No Change
Aircraft	\$ 1.30	No Change

All interested persons may appear and present their views at the above time and place. If a member of the public cannot attend, comments may be submitted by mail to 180 Horse Landing Road #4, King William, VA 23086; by fax to (804) 769-4964, or by email to countyadmin@kingwilliamcounty.us. Comments received by 12:00 noon on the day of the hearing will be distributed to Board members and made a part of the public record. A complete copy of the proposed Ordinance may be viewed in the Office of the County Administrator at 180 Horse Landing Road, King William, VA 23086, during regular business hours or at www.kingwilliamcounty.us. Anyone needing assistance or accommodations under the provision of the Americans with Disabilities Act should contact the County Administrator's Office at (804) 769-4927 or countyadmin@kingwilliamcounty.us.