

**MINUTES**  
**KING WILLIAM COUNTY BOARD OF SUPERVISORS**  
**SPECIAL CALLED MEETING OF APRIL 22, 2021**

A special called meeting of the Board of Supervisors of King William County, Virginia, was held on the 22nd day of April 2021, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

**Agenda Item 1. CALL TO ORDER**

Chairman Moskalski called the meeting to order.

**Agenda Item 2. ROLL CALL**

The members were polled:

Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 1st District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Vice Chair	Aye
Supervisor, 2nd District: Travis J. Moskalski - Chairman	Aye

**Agenda Item 3. SPECIAL MEETING MATTERS**

Steve Hudgins, Interim County Administrator, presented the result of discussions with the Commissioner of the Revenue resulting in additional revenue projections estimated at \$20 million more in real estate value and a 10% increase in personal property tax income based on new construction which will be entered by May 1, 2021, some changes to the town, and a large expansion of the West Point paper mill. Schools can be funded further, up to \$10,117,965, leaving a \$212,000 variance from their original ask. Staff also made changes as recommended by Board of Supervisors on Friday. Natasha Joranlien, Director of Financial Services, said they have appropriated all split levy amounts, except for the entirety of the meals tax amount.

Chairman Moskalski said the entirety of the meals tax amount must be allocated to schools per the split levy legislation. He said the legislation allocates “some or all” and grants the County authority to appropriate all to schools. He said doing otherwise depresses the general fund. Supervisor Hodges asked about the 2008 referendum regarding meals tax going to law enforcement, EMS, public education, and GAP. Supervisor Garber asked who makes the “some or all” decision. Chairman Moskalski said the split levy precludes funding any general fund account because the town does not support general fund and the Meals Tax revenue should go 100% to schools. Vice Chair Moren said there’s no written trail supporting that. Chairman Moskalski said the split levy makes it imperative all funds go to schools. The County can’t appropriate general fund revenue collected from all five districts to the schools. Taxes collected outside District 1 should be going to schools or else the town is effectively not paying into the cost of the general government. Ms. Joranlien said to keep in mind that the county provides services such as 911 dispatch, etc. Chairman Moskalski reiterated the general fund rate must support all general fund activities or people are not being taxes fairly – people outside the town are being taxed more than those inside the town.

Ms. Joranlien said the general fund meals tax account currently has \$135,500 which would now go to the school. This would bring the schools closer to their goal and make the general fund have a gap of \$135,500.

Supervisor Hodges and Chairman Moskalski discussed the possibility of reducing the line item of the jail by that amount in order to balance. Supervisor Hodges suggested taking it out of the unassigned category, however, the balance of the unassigned fund was not known. Ms. Joranlien said the accounts have not been reconciled and she has no reasonable idea what the balance is. The Treasurer would need to provide that information. Mr. Hodges said the Board needs to know those figures.

Ms. Joranlien said we're at our low peak right now. Chairman Moskalski said if we can take the \$135,500 from unassigned, the budget is effectively balanced. Ms. Joranlien said she felt \$135,000 would be comfortable especially considering the CARES funds received last year helped with some other items. Mr. Moren asked if there was anything new on the American Recovery Act but there has not been.

Mr. Garber asked if all the money adopted for FY21 Assessor - \$282,090 - was spent. Ms. Joranlien said the money had been rolled over into the following year because it was not spent in that year.

Mr. Moskalski said the Board needs a better grasp on where the accounts are in the future.

Ms. Joranlien said the updated appropriation to the schools including the meal tax is now \$10,253,465.

Mr. Garber asked if Ms. Joranlien was comfortable with the 10% project personal property estimate. Ms. Joranlien said the cost of used vehicle values is going to go up due to COVID and the lack of new vehicles being manufactured. She said it will be a shock for some people. Assessment is based on NADA. Mr. Garber asked if there will be discussion in the future of prorating personal property taxes. Supervisor Moskalski said there would be.

Chairman Moskalski asked if the Deputy County Administrator position was back-filled in the budget. Mr. Hudgins said no, some of those duties will be taken on by himself and some by the Director of Planning. Mr. Moren asked if those duties have been truly delineated. Mr. Hudgins said he submitted a draft to the Board.

The final decision was made to reduce the jail line item by \$135,500 while proceeding with confidence that the County will be able to cover any increases that may occur. Ms. Joranlien will communicate with the jails that the issue will be revisited at year-end.

Supervisor Garber asked about mileage caps for leased vehicles. Ms. Joranlien said there is not one with the lease-purchase program.

**Agenda Item 4. Adjourn or Recess**

Supervisor Hodges moved to adjourn the meeting; motion was seconded by Supervisor Garber.

The members were polled:

Supervisor, 1st District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr. – Vice Chair	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Aye
Supervisor, 2nd District: Travis J. Moskalski – Chairman	Aye

COPY TESTE:

Travis J. Moskalski, Chairman  
Board of Supervisors

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Christine H. Branch  
Deputy Clerk to the Board of Supervisors