

**MINUTES
KING WILLIAM COUNTY
BOARD OF SUPERVISORS
REGULAR MEETING OF APRIL 27, 2020**

A regular meeting of the Board of Supervisors of King William County, Virginia, was held on the 27th day of April, 2020, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building via Zoom.

Agenda Item 1. CALL TO ORDER

Chairman Greenwood called the meeting to order.

Agenda Item 2. ROLL CALL

The members were polled:

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

Also, in attendance:

Bobbie H. Tassinari, County Administrator
Olivia Schools, Deputy Clerk
Andrew McRoberts, County Attorney

Agenda Item 3. MOMENT OF SILENCE

The Chairman called for a moment of silence.

Agenda Item 4. PLEDGE OF ALLEGIANCE

The Chairman led the pledge of allegiance.

Agenda Item 5. REVIEW AND ADOPTION OF MEETING AGENDA

Supervisor Moskalski moved for the adoption of the agenda as presented; motion was seconded by Supervisor Hodges.

The members were polled:

Supervisor, 3rd District: William L. Hodges	Aye
Supervisor, 4th District: C. Stewart Garber, Jr.	Aye

Supervisor, 5th District: Edwin H. Moren, Jr. Aye
Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman Aye

Agenda Item 6. PUBLIC COMMENT PERIOD

Chairman Greenwood opened the public comment period.

1. Robert Ehrhart, of the 5th District, submitted a public comment prior to the meeting via email. See attachment A.

There being no further speakers, Chairman Greenwood closed the public comment period.

Agenda Item 7. CONSENT AGENDA

Supervisor Moskalski moved for the approval of the Consent Agenda; motion was seconded by Supervisor Garber.

The Chairman called for any discussion.

There being no discussion the Consent Agenda was approved by the following roll call vote:

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

Agenda Item 8. PRESENTATIONS

There were no presentations.

Agenda Item 9. OLD BUSINESS

a. Resolution 20-11(R1) Appropriating Restricted General Funds to the County of King William for Reimbursement of FY 2020 School Expenses

Natasha Joranlien, Director of Financial Services, presented Resolution 20-11(R1).

Upon the motion of Supervisor Garber, seconded by Supervisor Moren, Resolution 20-11(R1) was approved by the following roll call vote:

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

RESOLUTION 20-11(R1)

**APPROPRIATING FY2020 RESTRICTED GENERAL FUNDS
REIMBURSEMENT TO KING WILLIAM COUNTY
FOR KING WILLIAM COUNTY PUBLIC SCHOOLS EXPENSES**

WHEREAS, the King William County Board of Supervisors at the October 7, 2019 Board meeting was presented with the Fiscal Year 2019 Special School Tax District Property Tax Levies and Non-Split Levy Reconciliation; and

WHEREAS, the Director of Financial Services prepares the annual reconciliation of revenue collected in the prior fiscal year that will be reflected within the General Fund as Restricted for KWCPs use; and

WHEREAS, the Fiscal Year 2019 reconciliation designated \$610,617.75 for use within the General Fund and is cited in the 2019 Comprehensive Annual Financial Report Balance Sheet, Exhibit 3; and

WHEREAS, King William County Board of Supervisors approved the request from King William County Public Schools on February 10, 2020 in Resolution 20-11(R) to utilize \$86,178 from the Restricted Funds for an emergency procurement of the intercom system at Cools Springs Elementary; and

WHEREAS, the Director of Financial Services is requesting \$181,940.49 for reimbursement of annual operating costs associated with the KWCPs to include the estimated \$70,000 for the KWCPs portion of the new financial software; and

WHEREAS, the \$70,000 identified for the KWCPs portion of the financial software will be drawn only when invoices have been received identifying the KWCPs and will be documented by both the County and KWCPs; and

WHEREAS, the KWCPs portion of the financial software is reimbursement up to, or not to exceed, \$70,000 and any balance remaining will be maintained in the Restricted General Fund balance for future KWCPs use; and

WHEREAS, the new balance of the Restricted Fund after reimburses to be as follows; and

Restricted General Fund	\$610,617.75
KWCPs Emergency Procurement	- 86,178.00
Reimbursement to KWC	<u>-181,940.49</u>
New Restricted General Fund Balance	<u>\$342,499.35</u>

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors this 27th day of April 2020, they approve reimbursement of \$181,940.49 to the FY2020 County budget from Restricted General Fund for expenditures related to KWCPs.

Agenda Item 10. NEW BUSINESS

a. Consideration of Resolution 20-22 Adopting King William County Operating Budget for Fiscal Year 2020-2021

Natasha Joranlien, Director of Financial Services, presented Resolution 20-22.

Upon the motion of Supervisor Hodges, seconded by Supervisor Garber, Resolution 20-22 was approved by the following roll call vote:

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

RESOLUTION 20-22

**APPROVING THE FISCAL YEAR BUDGET
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021
FOR KING WILLIAM COUNTY, VIRGINIA**

WHEREAS, Section 15.2-2503 of the 1950 Code of Virginia, as amended, provides that the governing body of the County shall prepare and approve an annual budget; and

WHEREAS, the County Administrator has submitted to the King William County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as required by 15.2-1541; and

WHEREAS, the recommendation of the County Administrator regarding the educational budget submitted by the King William County School Board for FY 2021 contains estimated availability of funding from the Federal government in the amount of \$870,300; from the state government in the amount of \$13,551,079; from current local appropriations in the amount of \$9,549,802 for operations and \$1,578,306 for debt service; and from other revenue in the amount of \$185,400; and

WHEREAS, the Board has reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of King William County, Virginia, this 27th day of April, 2020, that there is hereby approved for informative and fiscal planning purposes only, the annual budget for FY 2021 as submitted and as amended by the Board briefly summarized below:

General Fund:			
	General Government		\$ 1,979,008
	Judicial Administration		\$ 725,801
	Public Safety		\$ 5,894,340
	Public Works		\$ 1,672,244
	Health & Welfare		\$ 915,557
	Parks, Recreation & Cultural		\$ 611,452
	Community Development		\$ 747,536
	Education		\$ 9,549,802
	Miscellaneous		\$ 628,199
	Capital/Debt Service		\$ 2,950,571
	Total General Fund:		<u>\$ 25,674,511</u>

Special Reserve Fund:	\$ 3,249,839
School Reserve Fund:	\$ 200,000
School Cafeteria Fund:	\$ 940,701
School Textbook Fund:	\$ 201,730
School Health Self-Insurance Fund	\$ 3,426,000
School Regional Alternative Education Fund:	\$ 510,173
School Adult Education Fund:	\$ 271,700
Capital Projects Fund:	\$ 5,445,299
Debt Service Fund:	\$ 2,886,675
Proprietary Fund:	\$ 1,370,924

b. Ordinance 03-20 to Adopt the County Tax Rates for Calendar Year 2020

Natasha Joranlien, Director of Financial Services, presented Ordinance 03-20.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Moren, Ordinance 03-20 was approved by the following roll call vote:

Supervisor, 2nd District: Travis J. Moskalski – Vice Chairman	Aye
Supervisor, 3rd District: William L. Hodges	Aye

Supervisor, 4th District: C. Stewart Garber, Jr.	Aye
Supervisor, 5th District: Edwin H. Moren, Jr.	Aye
Supervisor, 1st District: Stephen K. Greenwood - Chairman	Aye

ORDINANCE 03-20

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

WHEREAS, it is necessary for the Board of Supervisors to establish real estate and personal property tax levies for King William County for calendar year 2020, beginning January 1, 2020, and ending December 31, 2020; and

WHEREAS, the Board has duly advertised and held a public hearing on April 6, 2020 on the subject tax levies.

NOW, THEREFORE, BE IT ORDAINED, by the King William County Board of Supervisors this the 27th day of April, 2020, that the following general County property tax levies be, and they hereby are, imposed on all property not exempted by law located within King William County for the calendar year 2020:

General Fund Levy

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

	General Fund Old Rate	General Fund New Rate
Real Estate \$	0.38	\$0.38
Mobile Home \$	0.38	0.38
Mines and Minerals \$	0.38	0.38
Public Service Real Estate \$	0.38	0.38
Public Service Personal Property \$	1.65	1.65
Personal Property \$	1.65	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	1.00

Aircraft \$ N/A 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 Fund Old Rate	School Fund New Rate
Real Estate	\$	0.48	0.48
Mobile Home	\$	0.48	0.48
Mines and Minerals	\$	0.48	0.48
Public Service Real Estate	\$	0.48	0.48
Public Service Personal Property	\$	2.00	2.00
Personal Property	\$	2.00	2.00
Machinery & Tools	\$	1.25	1.25
Aircraft	\$	1.30	1.30

Adopted this 27th day of April, 2020

c. Resolution 20-23 Adopting Fiscal Year 2020-2021 Employee Health Plan

Natasha Joranlien, Director of Financial Services, presented Resolution 20-23.

Upon the motion of Supervisor Moren, seconded by Supervisor Hodges, Resolution 20-23 was approved by the following roll call vote:

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

RESOLUTION 20-23

ESTABLISHING THE HEALTH INSURANCE PLANS TO BE OFFERED TO KING WILLIAM COUNTY EMPLOYEES BEGINNING JULY 1, 2020 AND TO PROVIDE FOR THE COUNTY’S CONTRIBUTION THERETO AND IMPLEMENTATION BY THE COUNTY ADMINISTRATOR

WHEREAS, the County currently offers a health insurance plan to its employees as a benefit through The Local Choice Health Benefits Program offered through the Commonwealth of Virginia; and

WHEREAS, the Board has made no adjustments to the plans available beginning in FY 2021; and

WHEREAS, by adoption of the budget for FY 2021 the Board has approved funds for such purposes.

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors this 27th day of April, 2020, that the health insurance plans and contribution offered by the County to its employees beginning July 1, 2020 will be as follows:

1. The County will offer two health insurance plans to its employees:
 - a. Key Advantage 250 with comprehensive dental coverage; and
 - b. Key Advantage 500 with comprehensive dental coverage.
2. Employees may choose between the two plans.
3. The County’s employer contribution shall be calculated as follows:

King William County FY 2021 Health Insurance Premiums- Monthly Costs	Employee	Employer	Total
Key Advantage 250			
Subscriber	\$ 234.12	\$ 760.43	\$ 994.55
Subscriber +1	\$ 846.53	\$ 993.76	\$ 1,840.29
Family	\$ 1,235.09	\$ 1,449.89	\$ 2,684.98
Key Advantage 500			
Subscriber	\$ 81.49	\$ 823.98	\$ 905.47
Subscriber +1	\$ 519.16	\$ 1,155.55	\$ 1,674.71
Family	\$ 757.95	\$ 1,687.04	\$ 2,444.99

4. These two plans and the contribution calculations will remain in effect until further action of this Board.

BE IT FURTHER RESOLVED that the Board of Supervisors authorizes the County Administrator to take all necessary steps to properly administer the program.

d. Consideration of Resolution 20-24 Approving a Pay and Classification and Salary Adjustment Plan for Fiscal Year 2021

Natasha Joranlien, Director of Financial Services, presented Resolution 20-24.

Upon the motion of Supervisor Moskalski, seconded by Supervisor Garber, Resolution 20-24 was approved by the following roll call vote:

Supervisor, 4th District: C. Stewart Garber, Jr.

Aye

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

RESOLUTION 20-24

APPROVING A PAY AND CLASSIFICATION AND SALARY ADJUSTMENT PLAN FOR FISCAL YEAR 2021

WHEREAS, on the 14th of December 2015, the King William County Board of Supervisors adopted an updated personnel policy that directs the County Administrator to provide and annual update on the adjustments needed to the class and compensation plan each fiscal year; and

WHEREAS, on the 24th of February 2020, the King William County Board of Supervisors adopted an updated Classification and Compensation Plan and anticipated salary adjustments for implementation in the Fiscal Year 2021 budget,

WHEREAS, the Classification and Compensation Plan update was initiated to address the County's pay structure, market competitiveness and internal equity within the Fiscal Year 2021 budget preparation; and

WHEREAS, the Board has been presented with an updated class and compensation plan for FY 2021 that meets the needs of the personnel compliment of the County; and

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors this 27th day of April, 2020, that the FY 2021 Pay Plan showing the pay grades and pay ranges in the county pay system is approved; and that the County Administrator is authorized to implement the Plan of Adjustment in substantially the form as presented to this Board.

e. Consideration of Resolution 20-25 Adopting King William County Capital Improvement Program for Fiscal Years 2020 through 2024

Natasha Joranlien, Director of Financial Services, presented Resolution 20-25.

Upon the motion of Supervisor Moren, seconded by Supervisor Moskalski, Resolution 20-25 was approved by the following roll call vote:

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

RESOLUTION 20-25

ADOPTING THE FISCAL YEAR 2021-2025 CAPITAL IMPROVEMENTS PLAN AS A LONG-RANGE PLANNING DOCUMENT FOR KING WILLIAM COUNTY, VIRGINIA

WHEREAS, in consideration of information received from the departments and agencies of the County and direction from the Board of Supervisors, the County Administrator has developed a Fiscal Year 2021-2025 Capital Improvements Plan; and

WHEREAS, the Capital Improvements Plan serves as a long-range planning document, subject each year to review and approval of funding by the King William County Board of Supervisors; and

WHEREAS, such review has been completed for the Fiscal Year 2021-2025 Capital Improvements Plan;

NOW, THEREFORE, BE IT RESOLVED by the King William County Board of Supervisors this 27th day of April, 2020, that there is hereby adopted for planning purposes only (except for those projects specifically approved and funded in the FY 2021 budget and appropriation process), the County Administrator's Fiscal Year 2021-2025 Capital Improvements Plan as previously presented to the Board and included in the agenda material of this meeting.

f. Consideration of Resolution 20-26 Appropriating County Operating Budget for Fiscal Year 2020-2021

Natasha Joranlien, Director of Financial Services, presented Resolution 20-26.

Upon the motion of Supervisor Hodges, seconded by Supervisor Garber, Resolution 20-26 was approved by the following roll call vote:

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

RESOLUTION 20-26

**APPROPRIATING FUNDS FOR THE FISCAL YEAR BUDGET
BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021
FOR KING WILLIAM COUNTY, VIRGINIA**

WHEREAS, the Board of Supervisors of King William County, Virginia, has heretofore prepared and, on April 27, 2020, adopted a budget for informative and fiscal planning purposes for the fiscal year beginning July 1, 2020; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures contained in the Budget and to set forth the Board’s desired administration of those funds;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of King William County, Virginia, this 27th day of April 2020:

SECTION 1. GENERAL FUND. That the amounts herein named aggregating \$25,674,511 are hereby appropriated in the General Fund for the following functions subject to the conditions hereinafter set forth in this Resolution for the fiscal year (FY) beginning July 1, 2020 and ending June 30, 2021, as follows:

General Fund:			
	General Government		\$ 1,979,008
	Judicial Administration		\$ 725,801
	Public Safety		\$ 5,894,340
	Public Works		\$ 1,672,244
	Health & Welfare		\$ 915,557
	Parks, Recreation & Cultural		\$ 611,452
	Community Development		\$ 747,536
	Education		\$ 9,549,802
	Miscellaneous		\$ 628,199
	Capital/Debt Service		\$ 2,950,571
	Total General Fund:		\$ 25,674,511

SECTION 2. SCHOOL OPERATING FUND. That a local appropriation to the School Operating Fund in the amount of \$9,549,802 is hereby made and an additional appropriation in the amount of \$14,606,779 is hereby made for the fiscal year beginning July 1, 2020 and ending June 30, 2021, subject to and contingent upon the availability of funding from the Federal government in the amount of \$870,300 and from the Commonwealth in the amount of \$13,551,079, and from other revenues in the amount of \$185,400. All of such appropriations are subject to the conditions hereinafter set forth in this Resolution.

SECTION 3. SCHOOL RESERVE FUND. That an appropriation to the School Reserve Fund in the amount of \$200,000 is hereby made for the fiscal year beginning July 1, 2020 and ending June 30, 2021, subject to and contingent upon the availability of funding from the school fund balance. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 4. SCHOOL CAFETERIA FUND. That an appropriation to the School Cafeteria Fund in the amount of \$940,701 is hereby made, subject to and contingent upon the availability of funding from the Federal government in the amount of \$463,300, and from the Commonwealth in the amount of \$7,401, and from charges for services in the amount of \$465,000, and from recovered costs in the amount of \$5,000. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 5. SCHOOL TEXTBOOK FUND. That an appropriation to the School Textbook Fund in the amount of \$201,730 is hereby made, subject to and contingent upon the availability of funding from the Commonwealth in the amount of \$151,481 and from prior year Textbook fund reserves in the amount of \$50,249 for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 6. SCHOOL HEALTH SELF-INSURANCE FUND. That an appropriation to the School Health Self-Insurance Fund in the amount \$3,426,000 is hereby made for the fiscal year beginning July 1, 2020 and ending June 30, 2021, subject to and contingent upon the availability of funding from the Interest on Bank Deposits of \$30,000 and from collections of Net Premium Income of \$3,396,000. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 7. SCHOOL REGIONAL ALTERNATIVE EDUCATION FUND. That an appropriation to the School Regional Alternative Education Fund in the amount of \$510,173 is hereby made for the fiscal year beginning July 1, 2020 and ending June 30, 2021, subject to and contingent upon the

availability of funding from the Commonwealth. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 8. SCHOOL ADULT EDUCATION FUND. That an appropriation to the School Adult Education Fund in the amount of \$271,700 is hereby made for the fiscal year beginning July 1, 2020 and ending June 30, 2021, subject to and contingent upon the availability of funding from the Federal government in the amount of \$148,776, and from the Commonwealth in the amount of \$107,802 and from payments from another locality in the amount of \$21,000. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 9. SPECIAL REVENUE FUNDS. That the amounts hereinafter named aggregating \$3,249,839 or so much thereof as may be necessary, are hereby appropriated to the various Special Revenue Funds subject to the conditions hereinafter set forth in this Resolution, and subject to and contingent upon the availability of funding from the sources hereinafter shown for each fund, for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as follows:

Special Revenue Funds:		<u>Source of Funds</u>	<u>Appropriation</u>
Virginia Public Assistance Fund:			
	Recovered Cost	\$ 3,000	
	State Support	\$ 415,948	
	Federal Support	\$ 728,054	
	Local Support (Transfer from General Fund)	\$ 204,240	
	Total VPA Fund:		<u>\$ 1,351,242</u>
Regional Animal Shelter Fund:			
	Charges for Services	\$ 4,100	
	Donations	\$ 28,825	
	Recovered Cost (King & Queen Co./Rest)	\$ 145,269	
	State Support	\$ 500	
	Local Support (Transfer from General Fund)	\$ 142,394	
	Total RAS Fund:		<u>\$ 321,088</u>
Assest Forfeiture Funds:			
	State Support	\$ 6,000	
	Total AF Fund:		<u>\$ 6,000</u>
Four-For-Life Funds:			
	State Support	\$ 19,000	
	Total Four-For-Life Fund:		<u>\$ 19,000</u>
Fire Program Funds:			
	State Support	\$ 42,000	
	Total Fire Program Funds:		<u>\$ 42,000</u>

Special Revenue Funds (Cont'd)		Source of Funds	Appropriation
Victim Witness Fund:			
	Recovered Cost (King & Queen County)	\$ 4,472	
	State Support	\$ 105,307	
	Local Support (Transfer from General Fund)	\$ 4,472	
	Total Victim Witness Fund:		\$ 114,251
EMS Revenue Recovery Fund:			
	Recovered Costs (Insurance Claims & Private Pay)	\$ 150,000	
	Total EMS Recovery Fund:		\$ 150,000
Comprehensive Services Act Fund:			
	Charges for Services	\$ 850	
	State Support	\$ 768,339	
	Local Support (Transfer from General Fund)	\$ 462,419	
	Total CSA Fund:		\$ 1,231,608
Project Lifesaver Fund:			
	Local Support (Donations)	\$ 5,500	
	Total Lifesaver Fund		\$ 5,500
DARE Fund:			
	Local Support (Donations)	\$ 900	
	Total DARE Fund		\$ 900
Sheriff's Donation Fund			
	Local Support (Donations)	\$ 1,250	
	Total Sheriff's Donation Fund		\$ 1,250
Employee Recognition Fund			
	Rebate from BOA per State Contract	\$ 7,000	
	Total Employee Recognition Fund:		\$ 7,000
Total Special Revenue Funds:			\$ 3,249,839

SECTION 10. CAPITAL PROJECTS FUND. That the amounts herein named aggregating \$5,445,299 or so much thereof as may be necessary, are hereby appropriated to the Capital Project

Fund subject to the conditions hereinafter set forth in this Resolution and subject to and contingent upon availability of funding from the sources shown, in the approved Capital Improvements Plan (CIP) for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as follows:

Capital Projects Funds:			
	Capital Improvements Plan (CIP):	<u>Source of Funds</u>	<u>Appropriation</u>
	Transfer from General Fund	\$ 210,000	
	Capital Financing	\$ 4,517,800	
	Capital Fund 310	\$ 45,000	
	Reimbursement from State	\$ 100,000	
	Departmental Reserve Funds	\$ 30,000	
	School Reserve Funds	\$ 200,000	
	School - Other Funds	\$ 342,499	
	Total Capital Projects Funds:		<u>\$ 5,445,299</u>

SECTION 11. DEBT SERVICE FUND. That the amounts herein named aggregating \$2,886,675 or so much thereof as may be necessary, are hereby appropriated to the Debt Service Fund subject to the conditions hereinafter set forth in this Resolution for the purposes hereinafter mentioned for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as follows:

		<u>Source of Funds</u>	<u>Appropriation</u>
Debt Service Funds			
	General Government Debt Transfer from General Fund	\$ 1,308,369	
	School Debt Transfer from the School Tax District Revenue in the General Fund	\$ 1,578,306	
	Total Debt Service Funds		<u>\$ 2,886,675</u>

SECTION 12. PROPRIETARY FUNDS. That the amounts herein named aggregating \$1,370,924 or so much thereof as may be necessary, are hereby appropriated to the Proprietary Funds subject to the conditions hereinafter set forth in this Resolution for the purposes hereinafter mentioned for the fiscal year beginning July 1, 2020 and ending June 30, 2021, as follows:

Proprietary Funds:		<u>Source of Funds</u>	<u>Appropriation</u>
Water Utility Fund:			
	Charges for Services	\$ 413,655	
	Prior Year Reserves	\$ 150,000	
	Total Water Utility Fund:		<u>\$ 563,655</u>
Sewer Utility Fund:			
	Charges for Services	\$ 252,971	
	Prior Year Reserves	\$ 225,000	
	Total Sewer Utility Fund:		<u>\$ 477,971</u>
Parks & Recreation Program Fund:			
	Charges for Services	\$ 229,298	
	Prior Year Reserves	\$ 100,000	
	Total Parks & Recreation Program Fund:		<u>\$ 329,298</u>
Total Proprietary Funds:			<u>\$ 1,370,924</u>

SECTION 13. Monies are hereby appropriated for the fiscal year 2021 in the various funds for the purpose of liquidating encumbered purchase transactions and for continuing capital and special projects as of June 30, 2020, not to exceed the applicable fund balance/net assets/net position as recorded in the County's audited accounting records. The County Administrator shall advise the Board of Supervisors in writing of the allocation of all such appropriations.

SECTION 14. Additional funds received for the following items are hereby appropriated for the purposes and to the programs for which received:

- (A) Insurance recoveries and other payments received for damage to County vehicles or property;
- (B) Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement;
- (C) Contributions and donations received for specific programs or purposes.

SECTION 15. All of the monies appropriated as shown by the items contained in Section 1 through Section 14 are appropriated upon the following terms, conditions and provisions:

(A) All appropriations are declared to be maximum, conditional and proportionate appropriations, the purpose being to make the appropriations payable in full in the amounts named herein only in the event the revenues collected from the anticipated non-local sources are sufficient to pay the appropriations in full; otherwise, said appropriation shall be deemed to be payable only in an amount equal to actual non-local revenue received. The County Administrator is authorized to make transfers to the various funds for which there are transfers budgeted. The County Administrator shall transfer funds only as needed up to the amounts budgeted, or in accordance with any existing bond resolutions that specify the manner in which transfers are to be made.

(B) No department, agency or individual receiving an allocation of the appropriations made by this Resolution shall exceed the amount of such allocation except with the prior consent and approval of the Board of Supervisors or, as set forth in paragraph (D) of this Section 15, the County Administrator where so authorized.

(C) Nothing in this Resolution shall be construed as authorizing any reduction to be made in the amount appropriated in this Resolution for the payment of interest on or the retirement of any debt of King William County, including debt incurred for school purposes.

(D) The County Administrator is authorized to redistribute appropriations within, but not between, the several funds under the control of the Board of Supervisors as may be necessary to best meet the needs and interests of King William County, except that transfers of funds from payroll items to non-payroll items or vice versa and transfers of capital projects funds between individual projects as set forth in the approved Capital Improvements Program may only be made by the Board of Supervisors.

(E) Annual appropriated contributions to non-governmental entities in excess of \$25,000 shall be disbursed on a quarterly basis in July, October, January, and April with the amount disbursed not to exceed one-quarter of the total appropriation unless otherwise agreed by the Board.

(F) The County Treasurer, upon receipt of a written order from the County Administrator, is authorized to advance monies between the several County Funds under his custody provided; however, that the total advanced to any particular fund, plus the amount of monies disbursed from that fund, does not exceed the annual appropriation for said fund.

(G) To the extent such authorization is required, the County School Board is authorized to create such additional funds, as it may deem necessary to account for its operations and to transfer the monies appropriated by this resolution for school purposes to such additional funds. Any such transfers shall not affect the status of such monies at year-end or the reversion thereof as otherwise provided by law.

(H) No funds appropriated to the King William County Economic Development Authority within the Capital Improvement Plan for fiscal year 2021 or prior years shall be disbursed without prior authorization of this Board.

SECTION 16. The County Administrator and specific employees designated by her in writing are hereby authorized as signers of drafts on the Petty Cash account available to allow emergency/immediate expenditures, not to exceed \$5,000, necessary in daily County operations.

SECTION 17. In accordance with the provisions of Senate Bill 488 which was adopted by the General Assembly of the Commonwealth of Virginia during the 2014 regular session and signed by the Governor of Virginia which created a special school tax district and established the taxing and appropriation authority of the King William County Board of Supervisors with respect to such special tax district and the county school division, the Board of Supervisors hereby designates the

following local sources and amounts for the support of county school division operations and debt for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Special School Tax District Property Tax Levies (Including penalties and interest)	\$ 8,518,482
Prior Year Fund Balance from Property Levies	\$ -0-
County Share of Local 1% Sales Tax	\$ 993,965
Utilities Gross Receipts	\$ 50,000
Business License Taxes	\$ 372,500
Motor Vehicle License Tax	\$ 425,000
Consumer Utility Tax	\$ 220,000
Bank Net Capital Tax	\$ 104,000
Food & Beverage Tax	\$ 225,000
Communication Services Sales Tax	\$ 219,161
Rolling Stock Tax	\$ -0-
Total School Appropriation*	<u>\$11,128,108</u>

*Includes funds designated for debt service and operational activities.

The designation of these specific revenue sources for FY 2021 shall in no way restrict the Board of Supervisors in future appropriations. The appropriation of prior year funds to the King William School Division derived from property taxes in the special tax district is not a part of the current year appropriation unless an amount from such source is specifically shown in the above listing. Should total receipts from the personal property tax source listed in this section exceed the amount estimated above, the excess shall be deemed property tax receipts. Such revenues shall be retained as fund balance for the special tax district and will be available for future appropriation by the Board of Supervisors. Should total receipts from the sources listed in this section be less than the amount estimated above, the Board may appropriate additional funds from sources designated in a future resolution as necessary to cover any gap in local funding. The appropriation of state or federal revenue is not addressed, as such revenues are not local revenues covered by Senate Bill 488.

SECTION 18. Notwithstanding any other provision of this Resolution, the County Administrator is authorized to allocate the monies set aside in the approved FY 2021 budget and appropriated in the General Fund for employee pay adjustments to those departments, agencies, functions or funds as necessary to carry out the plan of adjustment presented to this Board

SECTION 19. All resolutions and parts of resolutions inconsistent with the provisions of this Resolution are hereby repealed.

Agenda Item 11. ADMINISTRATIVE MATTERS FROM COUNTY ADMINISTRATOR

a. Board Information

County Administrator, Bobbie Tassinari, noted the information items provided.

Agenda Item 12. BOARD MEMBER COMMENTS

Supervisor Moren stated he was impressed with the work put into the FY21 budget by staff.

Supervisor Garber stated he agreed with Supervisor Moren and this was a historical time to be in.

Supervisor Moskalski stated this was his 9th budget process, but his first 5-0 vote.

Supervisor Hodges thanked everyone for attending through Zoom and suggested to keep social distancing.

Chairman Greenwood stated this was also his first 5-0 vote on a budget adoption and thanked everyone for attending through Zoom.

Agenda Item 13. CLOSED MEETING

There was no closed meeting.

Agenda Item 14. APPOINTMENTS

There were no appointments.

Agenda Item 15. ADJOURN

Upon motion of Supervisor Hodges, second by Supervisor Garber, the meeting was adjourned by the following roll call vote:

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

COPY TESTE:

Stephen K. Greenwood, Chairman
Board of Supervisors

Olivia S. Lawrence
Deputy Clerk to the Board