

YORKTOWN, VA



FY2024 Adopted Budget



[Signature]
2023

Adopted Annual Budget - Fiscal Year 2024

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County of York

Board of Supervisors



Thomas G. Shepperd, Jr.,
Chairman



G. Stephen Roane, Jr.,
Vice Chairman



Walter C. Zaremba



Sheila S. Noll



W. Chad Green

Constitutional Officers

Clerk of the Circuit Court
Commissioner of the Revenue
County Treasurer
Commonwealth's Attorney
Sheriff

Kristen N. Nelson
Ann H. Thomas
Candice D. Kelley
Krystyn L. Reid
Ron Montgomery

County Officials

County Administrator
County Attorney
Deputy County Administrator
Assistant County Administrator

Neil A. Morgan
Richard Hill
Mark L. Bellamy, Jr.
Brian P. Fuller



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of York
Virginia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 2nd day of May, 2023:

<u>Present</u>	<u>Vote</u>
Thomas G. Shepperd, Jr., Chairman	Yea
G. Stephen Roane, Jr., Vice Chairman	Yea
Sheila S. Noll	Yea
W. Chad Green	Yea
 <u>Absent</u>	
Walter C. Zaremba	

On motion of Mrs. Noll, which carried 4:0, the following resolution was adopted:

A RESOLUTION TO APPROVE THE BUDGETS AND APPROPRIATE FUNDS FOR THE COUNTY OF YORK AND THE YORK COUNTY SCHOOL DIVISION FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

WHEREAS, the County Administrator has submitted to the York County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2023, and ending June 30, 2024, which has been reviewed by the Board of Supervisors; and

WHEREAS, it is necessary to adopt said budget and appropriate sufficient funds to cover the requirements included therein; and

WHEREAS, the Board of Supervisors, in exercising its independent judgment and in concert with the York County School Board, has considered the school's annual operating budget; and

WHEREAS, after considering the availability of local funds, approval of the York County School Board's fiscal year 2024 educational budget is based upon funding from the federal government in the amount of \$24,014,377; from the state government in the amount of \$94,768,432; from the local appropriations in the amount of \$60,987,094; and other local revenues in the amount of \$2,220,399;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 2nd day of May, 2023, that the Fiscal Year 2024 annual budget of the

York County School Division for school operations in the amount of \$181,990,302 be, and is hereby, approved subject to and contingent upon the availability of funds as indicated in the preamble hereto.

BE IT FURTHER RESOLVED that the annual budget in the sum of \$7,993,666 for Fiscal Year 2024 be, and is hereby, approved for the operation of food service programs for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds.

BE IT STILL FURTHER RESOLVED that the annual budget in the sum of \$30,289,457 for Fiscal Year 2024, be and is hereby, approved for the School Division Health and Dental Insurance Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds.

BE IT STILL FURTHER RESOLVED that the annual budget in the sum of \$538,000 for Fiscal Year 2024, be and is hereby, approved for the School Division Workers Compensation Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds.

BE IT STILL FURTHER RESOLVED that the annual budget in the sum of \$4,920,000 for Fiscal Year 2024, be and is hereby, approved for the School Division Technology Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds.

BE IT STILL FURTHER RESOLVED that an annual appropriation in the sum of \$11,580,000 for Fiscal Year 2024 be, and is hereby, made for school capital projects.

BE IT STILL FURTHER RESOLVED that the Fiscal Year 2024 annual budget for the County of York be, and is hereby, adopted as proposed on this date.

BE IT STILL FURTHER RESOLVED that the following annual appropriations for Fiscal Year 2024 be, and are hereby, made in the General Fund for the following functions:

<u>Function</u>	<u>Amount</u>
Administrative Services	\$ 3,551,289
Judicial Services	3,591,608
Public Safety	48,061,777
Planning & Development Services	3,394,136
Management Services	11,954,596
Education & Educational Services	73,467,588
Human Services	4,803,626
Public Works	11,586,504
Community Services	3,970,487
Capital Outlay, Fund Transfers & Non-Departmental	10,260,550
Total General Fund	<u>\$ 174,642,161</u>

BE IT STILL FURTHER RESOLVED that the County Administrator be, and is hereby, authorized to transfer the appropriations in the General Fund Non-Departmental function to the related categories in the various General Fund functions.

BE IT STILL FURTHER RESOLVED that the \$73,467,588 appropriated above from the General Fund for Education and Educational Services, includes \$60,987,094 for the local contribution to the School Division for support of the School operating budget and, of this amount \$59,707,794 is appropriated as a non-categorical appropriation to be allocated among the various school operating categories as the School Board deems necessary and \$1,279,300 is appropriated to the Operation and Maintenance Category for continuation of the School Grounds Maintenance Agreement, dated July 20, 2010, as adopted by the York County Board of Supervisors and the York County School Board.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$4,803,851 for Fiscal Year 2024 be, and is hereby, made in the Tourism Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation of the Tourism Fund be, and is hereby, adjusted if and when additional revenues from the transient occupancy taxes become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$7,887,515 for Fiscal Year 2024 be, and is hereby, made in the Social Services Fund for the operation of the York/Poquoson Department of Social Services.

BE IT STILL FURTHER RESOLVED that the annual appropriation of the Social Services Fund be, and is hereby, adjusted if and when additional federal and/or state funds or local contributions become available or are reduced; the County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$403,000 for Fiscal Year 2024 be, and is hereby, made in the Grant Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$6,000 for Fiscal Year 2024 be, and is hereby, made in the Law Library Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$1,929,814 for Fiscal Year 2024 be, and is hereby, made in the Children and Family Services Fund for the operation of the Head Start and the United States Department of Agriculture (USDA) Programs.

BE IT STILL FURTHER RESOLVED that the annual appropriations of the Head Start and USDA Programs be, and are hereby, adjusted if and when additional federal and/or state funds or local contributions become available or are reduced. The County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$1,101,294 for Fiscal Year 2024 be, and is hereby, made in the Community Development Authority Revenue Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation of the Community Development Authority Revenue Fund be, and is hereby, adjusted if and when additional revenues from general property taxes, other local taxes, special assessments and interest income become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$4,932,535 for Fiscal Year 2024 be, and is hereby, made in the County Debt Service Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$19,284,660 for Fiscal Year 2024 be, and is hereby, made in the School Debt Service Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$2,479,940 for Fiscal Year 2024 be, and is hereby, made in the Stormwater Management Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$11,795,000 for Fiscal Year 2024 be, and is hereby, made in the County Capital Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$929,110 for Fiscal Year 2024 be, and is hereby, made in the Yorktown Capital Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$368,255 for Fiscal Year 2024 be, and is hereby, made in the Workers' Compensation Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$7,353,649 for Fiscal Year 2024 be, and is hereby, made in the Vehicle Maintenance Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$2,352,511 for Fiscal Year 2024 be, and is hereby, made in the Information Technology Fund.

BE IT STILL FURTHER RESOLVED that the annual appropriation in the sum of \$16,589,450 for Fiscal Year 2024 be, and is hereby, made in the Health & Dental Insurance Fund.

BE IT STILL FURTHER RESOLVED that the following appropriations for Fiscal Year 2024 be, and are hereby, made in the Enterprise Funds:

<u>Fund</u>	<u>Amount</u>
Solid Waste Management Fund	\$ 6,731,256
Water Utility Fund	\$ 329,365
Sewer Utility Fund	\$ 16,131,193
Yorktown Operations Fund	\$ 212,527
Regional Radio Project Fund	\$ 5,196,056

BE IT STILL FURTHER RESOLVED that the annual appropriation of the Yorktown Operations Fund be, and is hereby, adjusted if and when additional revenues from docking fees become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation of the Regional Radio Project Fund be, and is hereby, adjusted if and when additional revenues from air time usage, reimbursements for maintenance, and other sources become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the County Treasurer, upon receipt of a written order from the County Administrator, is authorized to advance monies between the several County funds under her 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 of said fund.

BE IT STILL FURTHER RESOLVED that the County Administrator shall be, and is hereby, authorized to do all things necessary to apply for federal and state library aid and in addition, the annual appropriation for library operations be, and is hereby, adjusted for all funds received under this program in accordance with the recommendations of the York County Library Board.

BE IT STILL FURTHER RESOLVED that, upon receiving notice of grant or program opportunities offered by various federal, state, local, and other outside organizations, the County Administrator or his designee be, and is hereby designated as the agent to execute the necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by the County Attorney and to provide such additional information as may be required by the awarding organization; in addition, the funding awarded, not to exceed \$75,000, shall be, and is hereby, appropriated to the applicable functional area.

BE IT STILL FURTHER RESOLVED that interest earned on grant and program awards received from federal, state, local, and other outside organizations be, and is hereby, appropriated to the appropriate functional area to be expended in accordance with guidelines as established by the organizations.

BE IT STILL FURTHER RESOLVED that additional funds received for various County programs, including sale of surplus books for library purposes, contributions, donations, cash proffers, grass cutting, demolition, and other fees for services be, and are hereby, appropriated for the purposes established by each program.

BE IT STILL FURTHER RESOLVED that funds received for the off-duty employment by deputy sheriffs program be, and hereby are, appropriated in the General Fund to cover the costs of the program.

BE IT STILL FURTHER RESOLVED that additional funds received for the Medic Transport Fee Recovery be, and hereby are, appropriated in the General Fund to cover the costs of the program.

BE IT STILL FURTHER RESOLVED that funds received from the Federal Emergency Management Agency (FEMA) for reimbursements for expenses incurred as a result of unusual or infrequent events not to exceed \$100,000 per incident be, and are hereby, appropriated under this program to the appropriate functional area.

BE IT STILL FURTHER RESOLVED that funds received through insurance claims for damages incurred to County property as a result of unusual or infrequent events not to exceed \$100,000 per incident be, and are hereby, appropriated under this program to the appropriate functional area.

BE IT STILL FURTHER RESOLVED that upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Court, Treasurer, and Commissioner of the Revenue) be, and are hereby, appropriated in the General Fund to be expended in accordance with guidelines as established by the state government.

BE IT STILL FURTHER RESOLVED that the annual contributions that are in excess of \$50,000, which are hereby appropriated, shall be disbursed on a semi-annual basis with the amount disbursed not to exceed one-half of the total appropriation, unless otherwise agreed upon.

BE IT STILL FURTHER RESOLVED that contributions to the York County School Division and the York/Poquoson Department of Social Services are exempt from this limitation; in addition, the County Administrator may require written reports on how the previous allocation(s) was/were spent before any future disbursements are made.

BE IT STILL FURTHER RESOLVED that the monies be, and are hereby, appropriated for Fiscal Year 2024 in the various funds for the purpose of liquidating encumbered purchase transactions and for continuing capital and special projects as of June 30, 2023.

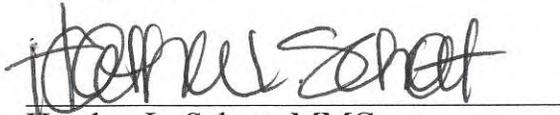
BE IT STILL FURTHER RESOLVED that the annual appropriations in the Capital Projects Fund, Stormwater Fund, Yorktown Capital Fund, Tourism Fund, Vehicle Maintenance Fund, Health Insurance Fund, Solid Waste Management Fund, Regional Radio Project Fund, Children and Family Services Fund, Social Services Fund, Workers Compensation Fund, Grants and Donations Fund, Information Technology Fund Yorktown Operations Fund, Water Utility Fund and the Sewer Fund unencumbered appropriations at June 30, 2023, be and hereby, adjusted when year-end carryover funding becomes available, 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 all such actions.

BE IT STILL FURTHER RESOLVED that the annual appropriation of the General Fund and other effected funds be and hereby, adjusted when year-end carryover funding becomes available. The County Administrator shall advise the Board of Supervisors in writing of all such actions.

BE IT STILL FURTHER RESOLVED that the County Administrator be, and is hereby, authorized to transfer funds within and between appropriation functions. These transfers may be made to allow the disbursement of funds for unanticipated costs incurred in daily County operations.

BE IT STILL FURTHER RESOLVED that the County Administrator, Finance Director, and Deputy Finance Director be, and are hereby, the authorized signers for the Finance Department petty cash account available to allow for emergency purchases necessary in daily County operations.

A Copy Teste:



Heather L. Schott, MMC
Deputy Clerk

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 2nd day of May, 2023:

<u>Present</u>	<u>Vote</u>
Thomas G. Shepperd, Jr., Chairman	Yea
G. Stephen Roane, Jr. Vice Chairman	Yea
Sheila S. Noll	Yea
W. Chad Green	Yea
 <u>Absent</u>	
Walter C. Zaremba	

On motion of Mr. Green, which carried 5:0, the following resolution was adopted:

A RESOLUTION TO ADOPT THE FISCAL YEAR 2024-2029 CAPITAL IMPROVEMENTS PROGRAM AS A LONG-RANGE PLANNING DOCUMENT

WHEREAS, in consideration of materials received from the departments and agencies of the County and direction from the Board of Supervisors, the County Administrator has developed a Proposed Fiscal Year 2024-2029 Capital Improvements Program; and

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

WHEREAS, such review has been completed for the fiscal year 2024-2029 Capital Improvements Program;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 2nd day of May, 2023, that the County Administrator's proposed Fiscal Year 2024-2029 Capital Improvements Program, be, and is hereby, adopted.

A Copy Teste:



Heather L. Schott, MMC
Deputy Clerk

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 2nd day of May, 2023:

<u>Present</u>	<u>Vote</u>
Thomas G. Shepperd, Jr., Chairman	Yea
G. Stephen Roane, Jr., Vice Chairman	Yea
Sheila S. Noll	Yea
W. Chad Green	Yea
 <u>Absent</u>	
Walter C. Zaremba	

On motion of Mr. Roane, which carried 4:0, the following resolution was adopted:

A RESOLUTION TO DESIGNATE A PORTION OF THE REAL PROPERTY TAX FOR SCHOOL PURPOSES

WHEREAS, Public Law 874 enacted by the 81st Congress, and codified in 20 U.S.C. Sections 7701 et seq. (hereinafter “the Act”), provides for federal financial assistance to local educational agencies in areas affected by federal activities; and

WHEREAS, approximately thirty-seven percent (37%) of the land area of York County is controlled by the federal government, which entitles the York County School Division to financial assistance under Section 3 of the Act, as administered pursuant to U. S. Department of Education regulations governing distribution of financial aid authorized by the Act, 34 CFR Part 222, Subpart E; and

WHEREAS, the York County School Division is a fiscally dependent local educational agency under these U. S. Department of Education regulations; and

WHEREAS, 34 CFR Section 222.2, Definitions, provides that for a fiscally dependent local educational agency, the local real property tax rate for school purposes can be defined as “that portion of a local real property tax rate designated by the general government for current expenditure purposes”; and

WHEREAS, the York County Board of Supervisors finds it to be in the best interest of the citizens of York County to designate a portion of the local real property tax rate for school purposes in conformance with 34 CFR Section 222.2;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 2nd day of May, 2023, that, for Fiscal Year 2024, a portion of the York County, Virginia, local real property tax rate equal to fifty-six cents (\$0.56) per \$100 of valuation be, and is hereby, designated for school purposes as provided in 34 CFR Section 222.2.

A Copy Teste:

A handwritten signature in black ink, appearing to read "Heather Schott", written over a horizontal line.

Heather L. Schott, MMC
Deputy Clerk

BOARD OF SUPERVISORS
 COUNTY OF YORK
 YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 2nd day of May, 2023:

<u>Present</u>	<u>Vote</u>
Thomas G. Shepperd, Jr., Chairman	Yea
G. Stephen Roane, Jr., Vice Chairman	Yea
Sheila S. Noll	Yea
W. Chad Green	Yea

Absent

Walter C. Zarembo

On motion of Mrs. Noll, which carried 4:0, the following ordinance was adopted:

AN ORDINANCE TO IMPOSE TAX LEVIES UPON TANGIBLE PERSONAL PROPERTY, UPON MACHINERY AND TOOLS, UPON MOBILE HOMES, AND UPON REAL ESTATE FOR THE CALENDAR YEAR 2023, AND TO PRORATE TAXES ON MOBILE HOMES AS AUTHORIZED BY SEC. 58.1-3001 OF THE CODE OF VIRGINIA

WHEREAS, it is necessary for the Board of Supervisors to establish real estate and personal property tax levies for the County of York for calendar year 2023 beginning January 1, 2023, and ending December 31, 2023; and

WHEREAS, the Board has duly advertised and held a public hearing on the subject tax levies;

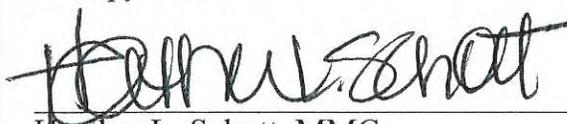
NOW, THEREFORE, BE IT ORDAINED by the York County Board of Supervisors this the 2nd day of May, 2023 that the following County tax levies be, and they hereby are, imposed for the calendar year 2023:

Class of Property	Rate Per \$100 of Assessed Valuation
1. Real Estate	.77

2.	Real Estate- owned by a surviving spouse who died in the line of duty	.000000001
3.	Tangible Personal Property	3.90
4.	Tangible Personal Property— for one vehicle owned by a disabled veteran	1.00
5.	Machinery and Tools	3.90
6.	Vehicles without motive power, used or designed to be used as manufactured homes as defined in Section 36-85.3 of the Code of Virginia	.77
7.	Boats or watercraft	.000000001

BE IT FURTHER ORDAINED that if a mobile home is delivered or moved to York County after January one of any year and used as a place of full-time residence by any person, the Commissioner of the Revenue shall assess and quarterly prorate any property taxes which would have been collectible had such mobile home been situated within York County on January one of that year.

A Copy Teste:



Heather L. Schott, MMC
Deputy Clerk



June 8, 2023

The Honorable Chairman and Members
York County Board of Supervisors
224 Ballard Street
Yorktown, VA 23690-0532

Dear Members of the Board:

Subject: Adopted Budget Reflecting Adjustments from the Proposed Budget – Fiscal Year 2024

I am pleased to present the Fiscal Year 2024 Board of Supervisors' Adopted budget document. The FY2024 Adopted Budget represents a carefully considered fiscal plan that invests in all of the Board's strategic priorities while lowering both Real Estate and Personal Property tax rates. This budget also fully funds the School Division's request and provides a meaningful compensation package for County staff. The Board adopted the FY2024 budget at its regular meeting on May 2, 2023.

For context, I have also included the transmittal memo that introduced my Proposed Budget. As we have done in prior years, we made several changes to the Proposed Budget prior to the Board adopting the final budget. The net effect of these changes is shown below:

Funds	<u>Proposed</u>	<u>Adjustments</u>	<u>Adopted</u>
General Fund	\$ 174,724,295	\$ (82,134)	\$ 174,642,161
Tourism Fund	4,803,851	-	4,803,851
Technology Fund	2,352,511	-	2,352,511
Vehicle Maintenance Fund	7,353,649	-	7,353,649
Enterprise Funds	28,600,397	-	28,600,397
Other County Funds	67,706,573	-	67,706,573
Interfund Transfers	<u>(41,428,208)</u>	<u>-</u>	<u>(41,428,208)</u>
Total County Budget, Net of Interfund Transfers	<u>\$ 244,113,068</u>	<u>\$ (82,134)</u>	<u>\$ 244,030,934</u>

As a result of these adjustments, the adopted General Fund Budget has been reduced to \$174,642,161. There were no changes to any of the other County funds.

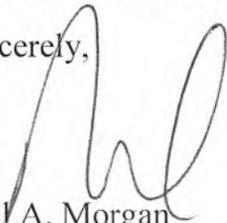
The items below detail the changes made to the General Fund between the Proposed and Adopted budgets:

	<u>Description</u>	<u>Amount</u>
Revenues		
	Decrease Fiscal Agent Fees – Adjust to Colonial Juvenile Services Commission program budget	\$ (9,860)
	Increase in Compensation Board Salaries for Constitutional Officers	29,726
	Decrease transfer from School Division due to reclassification of School Division expenses	<u>(102,000)</u>
	Total General Fund Revenue Increase	<u>\$ (82,134)</u>
Expenditures		
	Increase in audit fees – new auditors	\$ 20,200
	Increase in Virginia Peninsula Regional Jail fees, per agreement	21,816
	Decrease due to reclassification of School Division expenses	(102,000)
	Decrease due to minor technical adjustments	<u>(21,950)</u>
	Total General Fund Expenditure Increase	<u>\$ (82,134)</u>

I want to thank the members of the public who participated in the Board meetings or otherwise offered their comments on the budget or budget process, as well as the County staff for their efforts in providing data and information, presenting at work sessions, and answering our various questions. In addition, I greatly appreciate the Board's efforts and diligent review during the budget process.

Finally, I would like to recognize the Budget Committee and the Budget Division staff for their hard work and dedication throughout the budget cycle.

Sincerely,



Neil A. Morgan
County Administrator

Copy to: Deputy County Administrator
Assistant County Administrator
Department Directors
Constitutional Officers
Superintendent of Schools

COUNTY ADMINISTRATOR

Neil A. Morgan



BOARD OF SUPERVISORS

Walter C. Zaremba
District 1
Sheila S. Noll
District 2
W. Chad Green
District 3
G. Stephen Roane, Jr.
District 4
Thomas G. Shepperd, Jr.
District 5

March 21, 2023

The Honorable Chairman and Members
York County Board of Supervisors
224 Ballard Street
Yorktown, VA 23690-0532

Dear Members of the Board:

Subject: County Administrator's Budget Message – Fiscal Year 2024

Staff has completed work on the recommended Fiscal Year 2024 budget, and I am pleased to present to the Board of Supervisors and citizens the County's Fiscal Year 2024 Proposed Budget. As always, we have put together a plan that is consistent with the Board of Supervisors' Strategic Priorities. In doing so, we have attempted to understand the shifting economic trends, both learning from recent history and reasonably forecasting near future circumstances, including the unique aspects of the Hampton Roads economy.

Having led the budgeting process in York County for much of the last decade and having been involved in local government budgeting since the 1990's, I want to share some of the main themes of this year's budget and compare this year's budget environment to what has been experienced in previous years:

Expenditure Priorities

Even before considering projected revenue and potential changes to tax rates, your budget committee first analyzed the most critical expenditure needs. Ensuring an adequate compensation increase to retain our quality workforce is clearly the first need. Second, we wished to continue to provide strong support for the York County School Division (YCSD) in the context of its needs. Like York County, the School Division needs to fund staff compensation increases to remain competitive in a tight labor market. This budget includes funding for YCSD that supports the Division's compensation strategy and also provides additional resources for mental health and security initiatives. Finally, my recommended budget continues to provide the cash capital needed to sustain our Capital Improvements Program by continuing to reinvest in both the County's and YCSD's infrastructure.

224 Ballard Street • P.O. Box 532 • Yorktown, Virginia 23690-0532 • (757) 890-3320

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A Hampton Roads Community

Revenue Outlook

The Budget Committee studied the most likely revenue trends over the next eighteen months before contemplating any tax or fee rate changes and projects a mixed picture as was previewed with the Board of Supervisors at your January Strategic Retreat. The two areas most likely to show real growth (after adjusting for inflation) are real estate – the County’s largest source of revenue – and interest income. Some new development continues to add to the tax base. The reassessment, which will take effect with the June 2024 billing cycle, should be dynamic due to market increases that have already occurred but are not yet reflected in County valuations. Interest earned on the County’s strong financial reserves will now contribute meaningfully to operating revenue due to the higher national interest rate environment.

Personal Property Tax is the County’s second-largest source of revenue. With the supply of new cars returning closer to “normal,” the used car market is also returning to “normal,” and the inflation-related surge in used car prices appears to have largely reversed. We expect a small increase in this line item, considering that every new residential unit brings almost two additional vehicles onto the tax rolls.

Consumer taxes (sales, meals, cigarette, and lodging) appear to be flat and perhaps down slightly adjusted for inflation. The threat that the Commonwealth would take away the one cent local sales tax on food seems to have passed for the time being.

Two significant sources of tax revenue that I am uneasy about over the short to intermediate term are Business and Professional Licenses (BPOL), which can dip quickly even in a minor recession, and the category known as Public Service Corporations, which includes Dominion Energy Virginia. The final closure of the Yorktown Power Station is occurring now, and we may see a decline in revenue from Dominion during this budget cycle.

Staff Positions

The Board of Supervisors has approved the growth of positions in recent years, mostly in Public Safety and Public Works, corresponding to gradual population increases and focusing on our strategic priorities. This recommended budget has no net increase in General Fund positions. A small number of critical new positions will be filled by reallocating other frozen vacant positions. It will be necessary to consider additional growth in public safety positions in future years, but I am comfortable that focusing on filling the authorized deputy and firefighter positions is a responsible approach in FY 2024. Again, in making choices and balancing competing considerations, we need to put what resources we have for FY 2024 into compensation for the staff we have.

Tax Rates

Considering all of the factors discussed in this memo and many others, I believe we can achieve a responsible, balanced budget while recommending a further reduction of the real estate tax rate from 78 cents per \$100 of value to 77 cents per \$100 of value. This would remove approximately \$1 million in FY 2024 revenue. I would further recommend a reduction in the personal property tax rate from \$4.00 per \$100 of value to \$3.90. This would be a small, straightforward reduction rather than some kind of rebate or “temporary” alteration of the Commissioner’s assessment

formula as some other localities have implemented. The approximate revenue decline from this recommendation would be an additional \$750,000 for FY 2024.

Compensation

The recommended compensation plan includes an increase of 5 percent of base salary plus an additional annualized amount of \$750 for all employees in good standing. This strategy should allow for employees' income to keep up with inflation with a small real increase and, as has been my practice, provides a slightly larger real increase in percentage terms for the lower paid members of the York County team. Regarding benefits, healthcare costs do continue to rise, but not so dramatically as to require a special strategy. This budget includes an increase of 8 percent for the County portion and a 10 percent increase in the employee portion of health care costs while continuing to provide additional incentives for staff to consider our high deductible option.

The Budget Committee and I believe that the Fiscal Year 2024 Proposed Budget is both consistent with the Board's Strategic Priorities and our community's values, takes a long-term perspective, and maintains York County's position as the lowest taxed, major full-service locality in Hampton Roads.

I would like to acknowledge the excellent work of our budget staff. Further, I wish to thank all the County Departments and Constitutional Officers for their cooperation in preparing this budget. Finally, I greatly appreciate the hard work of our senior staff Budget Committee comprised of Deputy County Administrator Mark Bellamy, Assistant County Administrator Brian Fuller, Director of Human Resources Rose McKinney, and Director of Finance Theresa Owens.

Sincerely,



Neil A. Morgan
County Administrator

Copy to: Deputy County Administrator
Assistant County Administrator
Department Directors
Constitutional Officers
Superintendent of Schools

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County & Budget Overview

HISTORY

York County, Virginia, which was originally named Charles River County, was one of Virginia’s eight original “shires” formed in 1634. It was renamed after the Duke of York in 1643, along with the river that determines the County’s character. York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 19, 1781. Yorktown Day, as it is now known, is commemorated and celebrated every year as a local holiday!



In 1781, British General Lord Cornwallis surrenders at Yorktown bringing an end to the American Revolution.

FORM OF GOVERNMENT

The County of York, Virginia (the County) is organized under the traditional form of government (as defined under Virginia Law). The governing body of the County is the Board of Supervisors that establishes policies for the administration of the County. The

Board of Supervisors is comprised of one member from each of the five districts, elected for a four-year term by the voters of the district in which the member resides.

The Board of Supervisors appoints a County Administrator to act as the administrative head of the County.



GEOGRAPHY

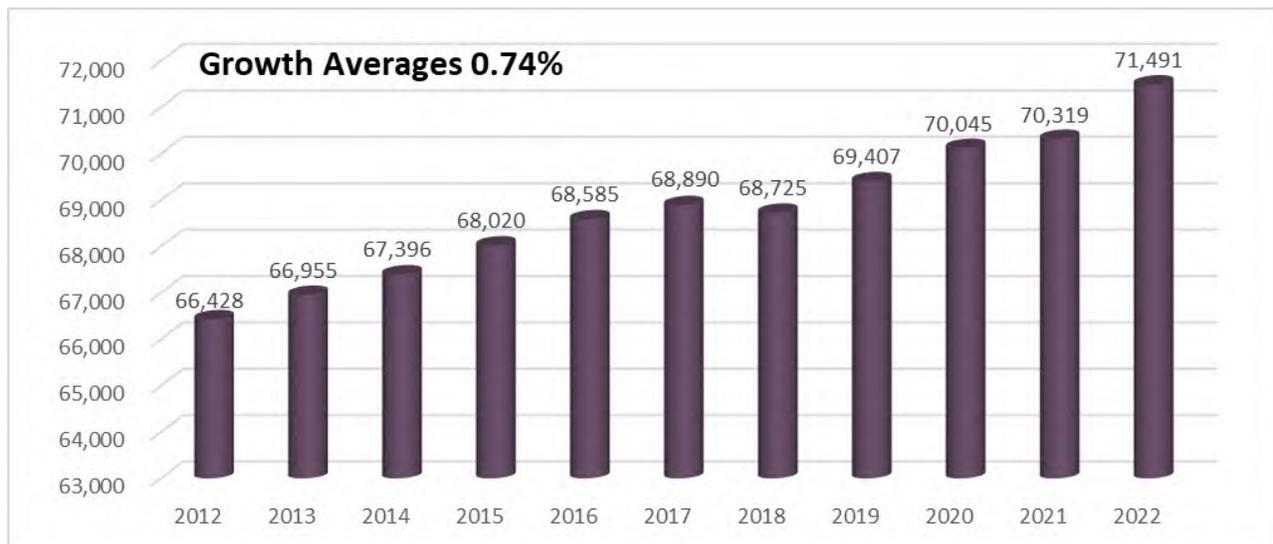
York County consists of approximately 106 square miles, with federal and national park holdings making up roughly 40% of the total area. The County is located in the Virginia Coastal Plain on a peninsula formed by the James and York Rivers and the Chesapeake Bay. This Peninsula includes James City County and the cities of Hampton, Newport News, Poquoson and Williamsburg, all of which share a border with York County. The County and the Peninsula are part of the greater Hampton Roads region and its boundaries correspond fairly closely with the boundaries of the Virginia Beach – Norfolk – Newport News VA NC Metropolitan Statistical Area (MSA), as defined by the U.S. Census Bureau.



*Yorktown Battlefield,
Colonial National Historical Park*

DEMOGRAPHICS

York County is home to an estimated 71,491 people and ranks 19th in population among the state’s 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th most densely populated county. The County’s population has grown steadily for decades, and the average annual growth rate for the last 10 years is 0.74%.



Source: Weldon Cooper Center for Public Service-Updated January 30, 2023

Age

The 2021 median age in the County was 39.8 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has increased relatively slowly since the 2010 Census. The County's median age is higher than in the Virginia Beach-Norfolk-Newport News metro area (37.1) and Virginia as a whole (38.8). The general trend toward an older population is expected to continue in coming years.

Race and Hispanic Origin

The racial composition of the County's population has been fairly stable, with the Caucasian race representing 69.2% of the population in 2021. The African-American race represented 10.9% of the population in 2021 while the Asian and Hispanic populations represented 5.2% and 7.5%, respectively.

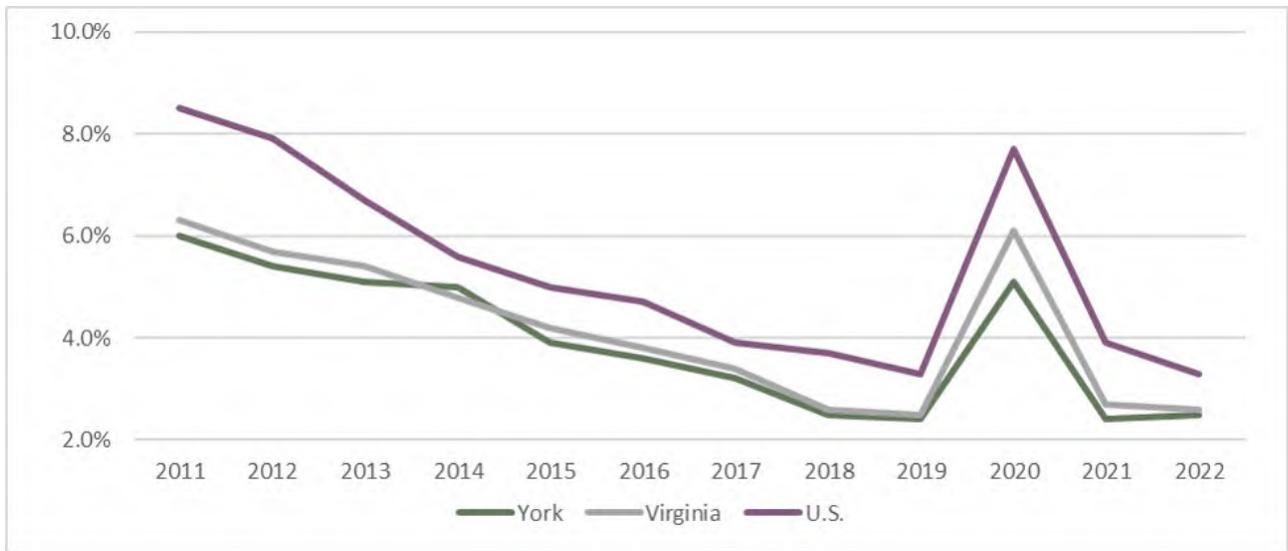
Households

Roughly 60% of the County's approximately 26,000 households are married-couple families, despite an increase in other types of living arrangements such as single-parent families, unrelated people living together, and people living alone. This prevalence of married-couple families in York County is reflected in its relatively large average household size, which, at 2.61 persons per household, is the highest on the Peninsula and higher than averages for both the state (2.52) and the Virginia Beach-Norfolk-Newport News metropolitan area (2.41).

Labor Force and Unemployment

The civilian labor force is well educated, with 95% of the population 25 and older holding at least a high school diploma. Of those high school graduates, 49% hold at least a bachelor's degree. York County has one of the lowest unemployment rates in the metropolitan area at 2.5% (as of December 2022), and it consistently trails the regional, statewide, and national rates. However, unemployment climbed in 2020, as it did across the United States because of the COVID-19 pandemic, jumping from 3.1% in March to 10.4% in April and then declining almost every month thereafter as restrictions on businesses were eased and economic conditions in the County improved. York County finished the year with an average unemployment rate of 5.3% and continued to rebound in 2022.

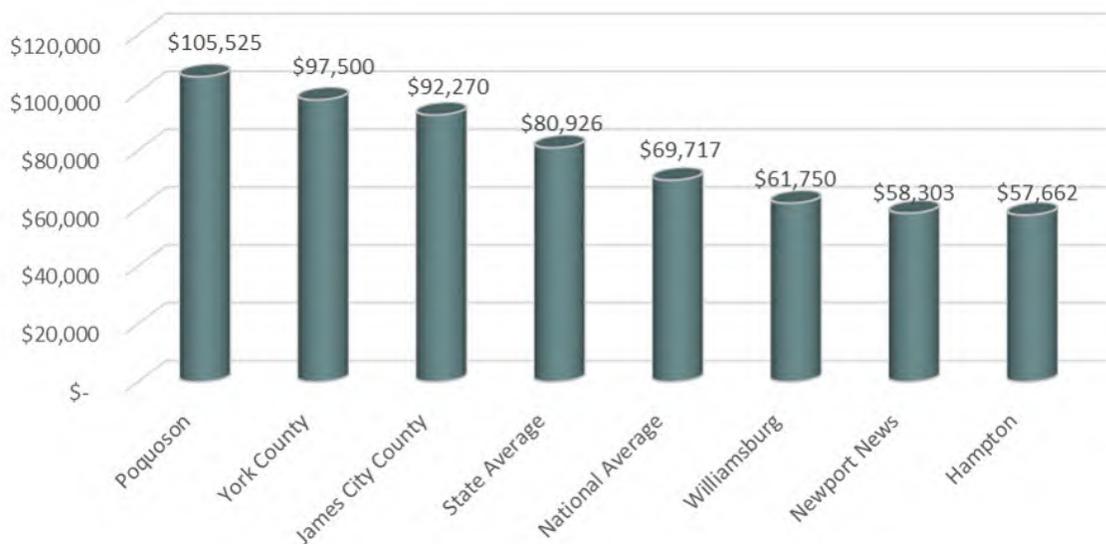
UNEMPLOYMENT RATES



Source: Virginia Employment Commission-October 2022

Income

York County’s median household income of \$97,500 makes it one of the most affluent localities in Hampton Roads, according to the U.S. Census Bureau. York County also has the lowest poverty rates on the Peninsula with an estimated 5.1% of the population living below the poverty line in 2021, according to the Census Bureau.



Source: U.S. Census Bureau, Small Area Income and Poverty Estimates (SAIPE) Program (2021)

EDUCATIONAL ATTAINMENT

	York	Virginia	U.S.
Grad./Prof.	22%	17%	13%
Bachelor's	26%	23%	20%
Some College	29%	27%	29%
High School	18%	24%	27%
< 12th Grade	5%	9%	11%

Source: U.S. Census Bureau American Community Survey, Educational Attainment (2021)

QUALITY OF LIFE

York County is best defined by its quality of life. Mild temperatures, a low crime rate, hundreds of miles of coastline, and beautiful parks and public water access all contribute to the County's reputation as a desirable place to live. But it's the programs and services offered to our citizens that make York County a great place to live and work. These are just some of the comments we have recently received from our residents:

"We relocated to the Queens Lake area from Arizona. The yard care here can be quite overwhelming with all of the trees and debris. We are not used to such large yard disposal needs. Your crew from Tracy and Robin who answer questions and schedule yard debris service hauls promptly to the friendliest pick up guy. Thanks for leading a ship with such great customer service providers, especially in an era where it isn't standard anymore. Big thanks to all of you!"

"I wanted to write and thank you for your participation in Yorktown Elementary School's Career Day this year! The presentations were informative and the students really enjoyed learning about the various careers within York County Public Works! It means so much that you all shared your time and expertise to connect with our students. I heard lots of positive comments as the students traveled around - learning about careers and exploring what each career involves. The hands-on opportunities and engaging conversations were invaluable and really brought the various careers to life. Thank you for your partnership and support of the students at Yorktown Elementary School. We appreciate your kindness and willingness to share your talents with our students!"

"I just wanted to send a follow-up thank you message for your team that came out last week to help my husband and I with a piping blockage issue at our property in York County. Nick, Alex, and Lee promptly came out last week to find and resolve a blockage we had in the piping running to our house that had flooded 2 of our bathrooms. They did a fantastic job and communicated with us through each step of their process, and followed up with me before they left to communicate their next steps over the coming weeks. We are so thankful to live in York County because your team provided such great service last week! You should consider giving them all a raise for their hard work and great customer service! :) "

"My parents experienced water flowing into both bathrooms, causing a flood in their home. A plumber was called and identified the problem as a possible clog in the street side sewer system. He contacted your group that night to ask for their help. That same evening, Mr. Matthew Martinez arrived in the pouring rain and managed to locate and resolve this problem. He was professional and explained what was happening and set up additional repairs. As a result of his knowledge and expertise in these matters, my parents could remain in the comfort of their home that night. Public officials and staff are often not recognized for their excellent work and support of the community. I hope he is recognized for his work that night and likely for supporting many other Yorktown residents."

York County Division of Housing and neighborhood Revitalization helped over 80 residents with emergency repairs in 2022. Using local, state and federal resources as well as community organizations to provide emergency help to eligible low-income homeowners to fix health and safety hazards, or other urgent needs and make accessibility repairs.

"I am sending this note to thank your office so much for the loaner of a window A/C unit while mine is waiting to be repaired. I am very grateful for this and it will improve my quality of life immensely. Again thank you, is it greatly appreciated."

ECONOMIC DEVELOPMENT

York County seeks to create a diverse economic base through recruiting, growing, and retaining business across a variety of industries. Its strongest ally is the York County Economic Development Authority (EDA). Established in 1972, the EDA is a political subdivision of the Commonwealth of Virginia and has unique powers established in the Code of Virginia. The EDA is a conduit for non-taxable industrial revenue bonds, and can legally own, develop, and sell/lease commercial real estate. It can also provide incentives necessary to close deals within targeted industry sectors. In FY22, the EDA awarded \$265,475 of grant funding to York County businesses, which has or will leverage \$3,490,470 of private investment in the County.

In FY22, the County continued to see strong growth in its business community with 117 new commercial-based businesses and 227 new home-based businesses. Overall, the York County business community experienced growth of 115 net new businesses, which more than doubled the number of net new businesses in the County in FY21. The overall trend of local business growth is expected to continue through FY23, despite ongoing headwinds in the national business climate.

While nearly 50% of the County's total land area is unable to be developed, York County continued to see new development take place in locations such as the Busch Industrial Park in the northern portion of the County. In FY22, construction began on a new 20,000 square-foot flex space on Stafford Court. This space is expected to be online and available for occupancy near the end of FY23. Southport Holdings also began development of property it owns at the end of Stafford Court. The initial 20,000 square-foot building of the development is anticipated to be completed in early FY24, with subsequent buildings to follow based upon market demand.

Backfill of vacant retail space in the County continued to be an area of focus last year. Locke Supply Co., completed build-out of its new space in the Kingsgate Green Shopping Center, thereby completing backfill of the former Kmart space in the shopping center. In the southern portion of the County, the former AC Moore space in the Village Square Shopping Center was backfilled by three new tenants – Hobby Town USA, Sylvan Learning Center, and the newest Lazy Daisy upcycle consignment store in the region. Just across the street, Raising Cane's welcomed guests to its new location on the former Ruby Tuesday site.

Home-Based Business Support

In 2022, York County continued to take a lead role in Peninsula Home-Based Business Network, a regional initiative designed to support and provide resources for home-based businesses. The Lunch-and-Learn series remained popular with almost 250 unique registered attendees throughout the year, and an average of almost 30 people for each hour-long session. The Lunch-and-Learn series is provided free of charge on the second Wednesday of the month from April through October. Sessions are delivered virtually, with a different speaker each session who covers one of a variety of topics important to home-based businesses.



www.peninsulahbb.com

START Peninsula

In 2022, the region's premier entrepreneurial event, START Peninsula, continued with its successful virtual format. Participants were able to develop their ability to share information about their ideas and products through the Pitch Perfect series, and compete with other entrepreneurs in one of three preliminary competitions called Micro Pitch sessions. The top nine finalists from the Micro Pitch competitions were brought back before a panel of judges in the Final Pitch event, with three of the nine being selected as winners of the competition. Winners in 2022 were Aunt Carol's Sauce, a family recipe sauce for meats, vegetables, and seafood; ChxmpionChip, an enterprise software application for online gambling within Hampton Roads; and Hemo-stat Vitamins, a high-quality vitamin designed to rapidly increase hemoglobin levels in a short period of time. START Peninsula will continue in 2023 with York County serving as co-host with the other two Historic Triangle localities, Williamsburg, and James City County.



www.startpeninsula.com

EVRIFA

Work continued last year on property owned by the Eastern Virginia Regional Industrial Facilities Authority (EVRIFA) at Kings Creek Commerce Center in York County. Dominion performed a substantial amount of in-depth site analysis associated with the 250-acre portion of property under long-term lease with the company for a 20-megawatt solar facility. With assistance from York County, EVRIFA posted a Request for Proposals for qualified firms to provide engineering services necessary to create conceptual development plans for the remaining portion of Kings Creek Commerce Center. This work is being funded by a GO Virginia state grant and will assist in marketing the property for future prospects.”



The EDGE District used funding support from the Virginia Tourism Corporation and an EDA grant to begin formation of a formal business-led association. This handoff from local government guidance to a formal business association is key to furthering development of The EDGE District’s identity and encouraging additional businesses to tie into The EDGE

District efforts. In 2022, the area experienced a boost on the housing side when the first phase of The James on Merrimac opened to residents. A fully renovated hotel, The James on Merrimac offers a number of floorplan options and high-end amenities for those individuals interested in having a home in the heart of The EDGE.

Hampton Roads Alliance

In 2022, York County continued its active engagement with Hampton Roads Alliance, the regional economic development partnership, and Virginia Economic Development Partnership (VEDP), the state-level economic development entity. Local staff responded to a number of requests for site information associated with prospects looking to locate or expand in the region. In addition, York County provided presentations and information for both Hampton Roads Alliance and VEDP staff to increase their awareness of available properties in the County and services offered to new and expanding businesses. York County staff also supported regional marketing efforts by attending the International Manufacturing Trade Show with a Hampton Roads Alliance multi-locality delegation.



Department of Economic and Tourism Development

Strong relationships with strategic partners is a key component of providing a full-breadth of services to members of the York County business community. Groups such as Hampton Roads Workforce Council, Virginia Peninsula Community College, and the York County School Division help identify potential solutions for immediate and long-term workforce needs. Our three local Chambers of Commerce – York County Chamber of Commerce, Greater Williamsburg Chamber of Commerce, and Virginia Peninsula Chamber of Commerce, provide networking, marketing, and business support services for many of our businesses. The ongoing relationship with the Small Business Development Center of Hampton Roads (SBDC) allows the opportunity to connect small and emerging businesses with one-on-one business advising services, specialized training sessions, and unique business development programs.

Last year saw increased consolidation of economic development and tourism development efforts in association with the December 2021 merger of the two offices into a single Department of Economic & Tourism Development. Those efforts are continuing into 2023 with emphasis on combined strategic planning and utilization of the new department structure to establish creative solutions for future tourism-based economic development projects.



Statistical Information

Top Employers

<u>Employer</u>	<u>Industry</u>	<u>No. of Employees</u>
Naval Weapons Station/Cheatham Annex	Government	2,699
York County School Division	Government	1,890
U.S Coast Guard Station	Government	1,273
York County Government	Government	814
Sentara Williamsburg Regional Medical Center	Hospital	810
Walmart	Retail	769
Water Country	Water Park	683
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park	439
YMCA	Recreation	296
Kroger	Retail	291

Includes full-time and part-time positions

Source: York County, Annual Comprehensive Financial Report - June 30, 2022

Taxpayers

<u>Taxpayer</u>	<u>2021 Assessed Valuation</u>	<u>% of Total Assessment</u>
Virginia Power Company	\$ 324,641,826	2.99%
Lawyers Title/Fairfield Resorts/Wyndham	184,874,905	1.71%
City of Newport News	134,899,500	1.24%
GWR OP Lessee VA LLC (Great Wolf Lodge)	116,823,885	1.08%
BP/Western Refining/ Plains Marketing	87,770,960	0.81%
Kings Creek Plantation	87,523,965	0.81%
Moyork LLC (Commonwealth Apartments)	49,743,200	0.46%
Busch Entertainment/Water Country USA	42,828,495	0.40%
Walmart	39,921,615	0.37%
Holiday Inn Club Vacations	36,180,200	0.33%
	<u>\$ 1,105,208,551</u>	<u>10.20%</u>

Source: York County, Annual Comprehensive Financial Report - June 30, 2022.

SCHOOL DIVISION

The mission of the York County School Division is to engage all students in acquiring the skills and knowledge needed to make productive contributions in the world.



VISION

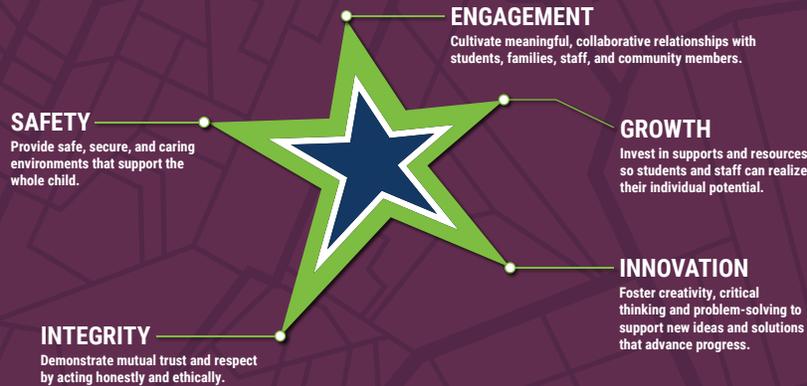
Together, we inspire all students and staff to explore paths leading to personal and collective success.

MISSION

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

CORE VALUES

Our core values reflect the division's fundamental commitment, to serve our community with excellence.



PRIORITIES



COLLECTIVE COMMITMENT

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.



SUPPORTIVE CULTURE

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.



HIGHLY EFFECTIVE TALENT

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.



FUTURE READY GRADUATES

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

Education Statistical Data

School Year	Enrollment	Operating Expenditures	Cost per Student
2022	12,609	\$150,797,193	\$13,134
2021	12,244	152,426,999	12,449
2020	12,914	141,539,075	10,960
2019	12,756	138,364,647	10,847
2018	12,610	134,443,718	10,662

Source: York County School Division, Annual Comprehensive Financial Report - June 30, 2022

Per Pupil Expenditures FY2022

The York County School Board is responsible for elementary and secondary education within the County. There are five school board members, one from each electoral district. The School Division's instruction program encompasses kindergarten through 12th grade. There are nineteen schools in the Division: 4 high schools, 4 middle schools, 10 elementary schools and 1 charter school.

Due to State law, the York County School Division is fiscally dependent upon the County. State law prohibits the School Division from entering into debt that extends beyond the current fiscal year without the approval of the Board of Supervisors. The Board of Supervisors approves the annual school budget, levies taxes to finance a substantial portion of the School Division's operations and approves the borrowing of funds and the issuance of debt used for school capital projects.

State revenue is based on the General Assembly's budget and includes basic aid, state sales tax, lottery funds, gifted education, remedial programs, special education, vocational education and employer share benefits. Basic aid is calculated by the state according to the locality's Composite Index, projected adjusted average daily membership and an established per pupil cost. The sales tax is imposed on retailers, collected on a statewide basis and distributed monthly to local education agencies based on school age population.

Federal revenue includes Title I-A, Title II-A, Title III-A, Title VI-B, CRRSA-ESSER II, ARP-ESSER III and Impact Aid. Local support reflects the County's contribution for the operation of the school system. Other revenues include interest, rental and lease income, use of vehicles and buses, sale of vehicles, debt service reimbursement, pupil fees, tuition for students residing outside the district and summer school, athletic user fees and insurance recoveries.

The School Division issues its own separate annual operating budget and capital improvement program documents. Details can be accessed via the internet at yorkcountyschools.org.



BUDGET SUMMARY & SIGNIFICANT IMPACTS FOR FISCAL YEAR 2024

The adopted budget for all funds net of transfers to other funds for Fiscal Year 2024 is \$244.0 million. It consists of the General Fund budget of \$174.6 million, the Debt Service Funds of \$24.2 million, the Enterprise Funds Expense Budget of \$28.6 million, the Capital Projects Budget of \$15.2 million and smaller funds that amount to \$42.8 million, less \$41.4 million of transfers between funds.

Consistent with past budgets and County spending priorities, the largest single component of the total County budget is funding for Education and Educational Services. Funds for this purpose equal \$73.5 million or 30.1% of the total budget, not including the County's support for the School Division's CIP. The total budget, exclusive of the support for Education and Educational Services, amounts to \$170.6 million. After Education and Educational Services, the second highest expenditure category for the County is Public Safety. This function comprises \$48.0 million or 19.7% of the total budget.

A brief description of each fund type and any significant impacts for the Fiscal Year 2024 follows.

General Fund Budget - \$174,642,161

General Fund Revenues

General Fund revenues are derived from a variety of sources. Of the \$174.6 million in revenue estimated for Fiscal Year 2024, \$157.1 million, or 89.9%, is from local revenue. The primary sources of local revenue are General Property Taxes (61.5%) and Other Local Taxes (24.0%), which combined are \$149.3 million, or 85.5% of the total revenue.

Calendar Year 2024 will be a reassessment year and is expected to result in an increase in values. In addition, the first payment of taxes and the assessment will be due in FY2024. Therefore, included in the proposed budget is a decrease in the real estate tax rate from \$0.78 to \$0.77.

Personal property tax values are expected to return mostly back to "normal" as the inflation related surge in used car prices appear to have largely reversed and the supply chain challenges have diminished. With the values still slightly elevated, on average, a personal property rate reduction of 10 cents is proposed from \$4.00 to \$3.90. There are no other rate or fee changes proposed in this budget.

Additional local revenue categories include Permits, Fees, and Regulatory Licenses; Fines and Forfeitures; Use of Money and Property; Charges for Services; Fiscal Agent Fees and Administration; Miscellaneous; and Recovered Costs. Collectively these sources account for 4.5% of the General Fund revenues, or \$7.8 million.

Other sources total \$2.3 million, or 1.3%, and include payments from the School Division for grounds maintenance, video services, radio maintenance, and law enforcement. In addition to these sources, there is also a transfer from the Marquis Community Development Authority Special Revenue Account to compensate for the public services (e.g., law enforcement, emergency responses) provided within the project area.

The remaining \$15.3 million, or 8.8%, is from various state and federal government supported programs.

General Fund Expenditures

The total proposed General Fund expenditure budget is \$174.6 million, which is \$8.8 million, or 5.3%, higher than the current year budget, before adjusting for inflation.

Included in the General Fund is a recommended \$2.35 million increase to the transfer to the School Division's operating budget. Working with the Superintendent, we believe this amount is sufficient in a year with strong state education funding.

Other increases include an employer health insurance rate increase and a compensation recommendation increase of 5% and \$750 for all full-time County employees effective July 1, 2023. This translates into an increase ranging from approximately 5.4% to 7.5% for full-time County employees. There is also an increase in health insurance rates for both employees and employer portions effective January 1, 2024.

The budget also includes a decrease in debt service and maintains the capital projects transfer. In addition, personnel vacancies have been reallocated for critical positions.

Enterprise Funds Expense Budgets - \$28,600,397

The various funds included in this total are the Solid Waste Management Fund (\$6.7 million), the Water Utility Fund (\$0.3 million), the Sewer Utility Fund (\$16.1 million), the Yorktown Operations Fund (\$0.2 million), and the Regional Radio Project Fund (\$5.2 million). Revenue in these funds are primarily generated through user fees and connection charges. There are no fee increases in the Enterprise Funds.

Water and Sewer Utility Funds account for the water and sewer operations and capital projects. Significant Sewer Utility Fund projects for Fiscal Year 2024 include a new sanitary sewer extension for the Whites Faulkner area, and other sewer line and pump station rehabilitation projects included in the six-year CIP.

Other County Funds Expense Budgets - \$82,216,584

Other fund types maintained by the County include Special Revenue Funds (\$16.1 million), Debt Service Funds (\$24.2 million), Capital Projects Funds (\$15.2 million), and Internal Service Funds (\$26.7 million). These are special-purpose fund types that account for various activities throughout the County.

The expenditure budgets for these combined funds reflect a decrease of \$21.2 million. The Capital Projects Funds make up the majority of the decrease which is due to the ebb and flow of major construction projects.

Included is the Debt Service Funds for both the County and the School capital projects and they reflect the increase in the debt service payments and transfer of debt proceeds for School projects and a decrease in the County debt.

The Health & Dental Insurance Internal Service Fund accounts for the County's self-insured health and dental program, which includes both employee and employer revenues, claims, and management of appropriate reserves. Included in the budget is a rate increase of 8% for the County and 10% for the employee portion effective January 1, 2024. In addition, included is an increase in the employer contributions to an employees' Health Saving Account.

Interfund Transfers - \$41,428,208

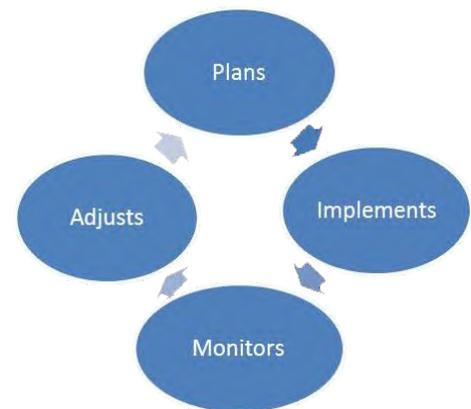
As a part of doing business, funds are transferred from one County fund to another. These transfers include transfers from the General Fund for debt service payments or the Capital Projects Funds for capital projects. They also include payments collected in one fund for services provided in either Special Revenue Funds or Internal Service Funds.

BUDGET PROCESS AND CALENDAR

The budget season is a year round process that starts in the summer with the Capital Improvements Program. The budget season for the operating budget is kicked-off in early October with “Budget Call.” The Budget Division staff holds multiple training sessions with department users. During Budget Call, departments are informed of important deadlines and directed to a common shared drive to obtain information regarding specific allocations such as computer replacements and vehicle maintenance costs for inclusion in their budget submissions. Budget review meetings are held during the months of January and February at which time departments discuss their specific needs with budget staff and the Budget Review Committee. Committee members include the County Administrator, the Deputy County Administrator, the Assistant County Administrator and the directors of Finance and Human Resources.

A Financial Operations Work Group meets periodically throughout the year to discuss revenue trends and other pertinent financial details. Revenue projections are due to budget staff by mid-January. They are prepared by the Finance Director then discussed with the Budget Committee and revised to reflect a consensus. Local revenue projections are closely tied to the real estate re-assessment cycle (every two years), historic trends, and the current economic climate. State revenue projections are based on information received from the Governor’s Proposed Budget and revisions made by the General Assembly. Federal revenue estimates are based on information from the awarding agencies.

Expenditures are divided into functional categories and each department is assigned a Budget Analyst to analyze the requests and justifications and to make recommendations based on historic and current trends prior to submission to the Budget Review Committee. A six-year funding model is prepared to determine affordability of capital projects recommended in the Capital Improvements Program and to assist with the development of the Debt Service Funds and Capital Project Fund budgets. In addition, separate ten-year cash flow projections are prepared for the Sewer Utility, Water Utility and Stormwater Funds to project user fees, meals tax and other revenue sources, and to determine affordability of operating expenses and projects recommended in the Utility Strategic Plan. In March, the County Administrator submits a balanced budget proposal to the Board of Supervisors for the next fiscal year to begin July 1. After a series of work sessions with the Board of Supervisors and public hearings, the proposed budget is adjusted as necessary and an appropriations resolution by functional level is prepared. Citizens may comment in



person at the public hearing. The budget is required to be adopted by a majority vote of the Board of Supervisors in May for the next fiscal year. Tax rates are established prior to the beginning of the fiscal year. Also, throughout the year, individual members of the Board of Supervisors may hold meetings within their districts to discuss various topics including budget developments.

The budget may be amended by the Board of Supervisors through supplemental appropriations or transfers as necessary. All procurements of \$50,000, or \$100,000 if the projects are in an approved CIP year, require Board approval. Appropriations less than above do not require Board approval, including additional funds received for various County programs such as the off-duty employment of deputy sheriffs, the Medic Transport Fee Recovery program, insurance claims, grants and donations. Through the annual budget adoption resolution, the County Administrator or his designee is authorized to transfer funds within and between appropriation functions. The legal level of budgetary control rests at the fund level.

The following chart summarizes the significant steps leading to the adoption of the budget:

FY2024 Operating Budget Calendar

August 2022

8/9/2022 Tuesday FY2024-FY2029 Capital Improvements Program forms distributed to departments

September 2022

9/2/2022 Friday FY2024-FY2029 Capital Improvements Program submissions are due to Budget

9/29/2022 Thursday FY2024 Budget Call for all departments

October 2022

10/4/2022 Tuesday Capital Improvements Program Review Committee Meeting

10/7/2022 Friday FY2024 Agency Funding Request Packages distributed

November 2022

11/16/2022 Wednesday FY2024 budget submissions due from all departments

December 2022

12/6/2022 Tuesday Preliminary Capital Improvement Program presented to the Board

January 2023

1/6/2023 Friday FY2024 revenue estimates from Director of Finance

1/17/2023 Tuesday Begin Budget Review Committee Meetings

1/17/2023 Tuesday FY2024 Public Forum

1/27/2023 Friday Board Retreat

February 2023

2/10/2023 Friday Final Budget Review Committee Meeting

March 2023

3/7/2023 Tuesday FY2024 Budget - Work Session

3/21/2023 Tuesday Presentation of FY2024 Proposed Budget

3/22/2023 Wednesday FY2024 Agency Funding notifications distributed

April 2023

4/4/2023 Tuesday FY2024 Budget - Work Session

4/18/2023 Tuesday Public Hearings on FY2024 Budget and CY2023 Tax Rates

May 2023

5/2/2023 Tuesday Adoption of FY2024 Budget, Capital Improvements Program and Calendar Year Tax Rates

FINANCIAL MANAGEMENT POLICIES

The Board of Supervisors' Financial Management Policy

Purpose:

The primary objective of this policy is to establish the Board of Supervisors' framework for making financial decisions and to provide guidance for the County Administrator, who is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of York. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

Procedure:

Sound financial management policies:

- Contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption.
- Enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible.
- Promote long-term financial stability by establishing clear and consistent guidelines.
- Direct attention to the total financial picture rather than single-issue areas.
- Promote the view of linking long-term financial planning with day-to-day operations.
- Provide a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- Ensure that the organization has the resources to perform mandated responsibilities.
- Provide a foundation for evaluation and analysis of financial condition.

1. Cash Management

The Treasurer, County of York (an elected Constitutional Officer) is responsible for maintaining and updating a separate Investment Policy.

2. Financial Reporting

The County's accounting and financial reporting will comply with:

- Generally Accepted Accounting Principles of the United States of America (GAAP).
- Government Accounting Standards (GAS), issued by the Comptroller General of the United States.
- Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.
- *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.
- Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"), and the Compliance Supplement, issued by the U.S. Office of Management and Budget.
- Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
- Code of Virginia, and other legal and regulatory bodies' requirements, as applicable.

The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective and the concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived.
- The valuation of costs and benefits requires estimates and judgments made by management.

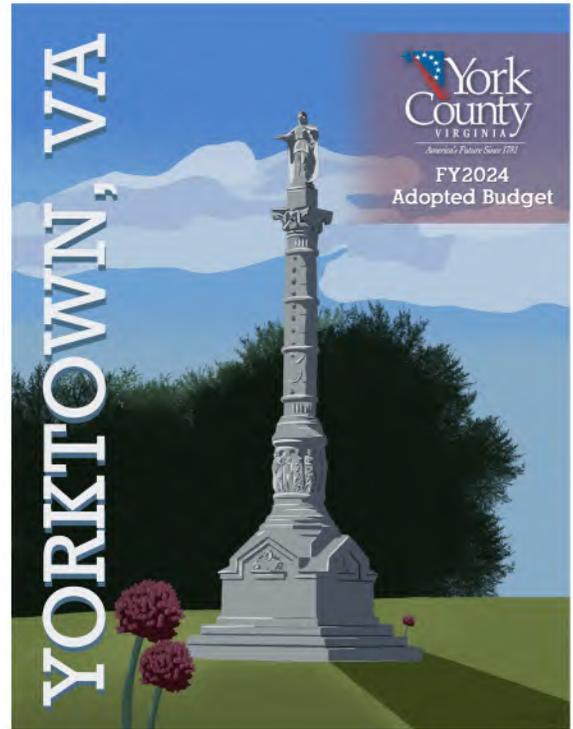
A comprehensive, annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm and the results of that audit will be presented publicly to the Board of Supervisors by December 31, following the end of the previous fiscal year.

3. Annual Budget

The annual budget will be prepared under the guidelines provided by the Code of Virginia, the County Code and by the Government Finance Officers Association in the Distinguished Budget Award Program. The annual budget will be for the fiscal period beginning July 1 and ending June 30.

The General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Internal Service Funds and Enterprise Funds shall have legally adopted budgets, with the exception of Enterprise Funds with depreciation only. The County, acting as fiscal agent, would not legally adopt the budget for the trust and agency funds.

The budget will provide for current expenditures balanced with current revenues. It will provide for the adequate maintenance and orderly replacement of capital assets, and the adequate funding of all retirement systems and other post-employment benefits (OPEB). Priority will be given to maintaining current service levels. Service expansions will be funded by new or reallocated resources. Proposed new services require detailed justification, including any budgetary impact. Incremental



operating costs associated with capital projects should be funded in the operating budget after being identified and approved in the Capital Improvements Program.

The County Administrator shall submit a balanced budget recommendation to the Board of Supervisors by the end of March for the next fiscal year. After a series of work sessions and a public hearing on the proposed budget, the Board of Supervisors shall adopt the budget by the first Board of Supervisors' meeting in May. However, if the County has not received the estimates of state funds, the budget adoption may occur up to 30 days after the estimates are received.

The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to the budget and/or prior year-to-date reports. The County Administrator will make recommendations for adjustments, if necessary, to the Board of Supervisors.

4. Revenues and Expenditures

The County's revenue stream consists of local, state, federal and other financing sources. The majority of the County's revenue is derived from general property taxes. It is the County's policy for one-time revenues to be used to fund capital projects or other non-recurring expenditures. In addition, the County strives to diversify its sources of revenue.

The County's expenditure budget is divided into functional areas (departments). In coordination with Department Heads and departmental staff, Budget Analysts within the Budget Division monitor expenditures throughout the fiscal year to ensure compliance with legal requirements and accounting standards. The County Administrator is authorized to transfer funds within and between appropriation functions.

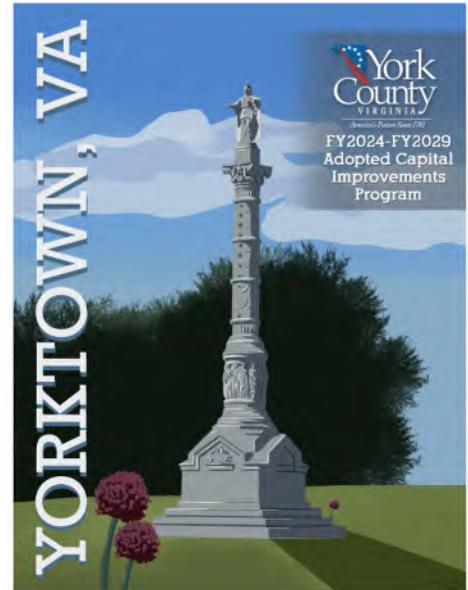
5. Capital Improvements Program

For inclusion in the Capital Improvements Program, projects must have an estimated useful life that exceeds one year and have a cost of at least \$30,000. The County Administrator will annually submit a six-year Capital Improvements Program (CIP) for review by the Board of Supervisors pursuant to the timeline established in the annual budget preparation schedule, but no later than by the end of March for the next fiscal year. The Capital Improvement Program shall include the following elements:

- A statement of the objectives of the Capital Improvement Program and its relationship to the County's Comprehensive Plan and the Utilities Strategic Plan, as applicable.
- An estimate of the cost and of the anticipated sources of funds for financing the Capital Improvements Program.
- An estimate of the revenue and expense impacts, including maintenance, on the operating budget.

The first year of the CIP will be appropriated by the Board of Supervisors as part of the budget adoption.

The County will maintain a complete inventory of capital assets meeting its capitalization thresholds, in accordance with Generally Accepted Accounting Principles of the United States of America.



6. Reserves

General Fund

The County of York's General Fund Unassigned Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue.

The General Fund's Unassigned Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. If a budget variance requires the use of the Unassigned Fund Balance, the County will decrease the General Fund's expenditures and/or increase the General Fund's revenues to prevent using the Unassigned Fund Balance for two consecutive fiscal years to subsidize General Fund operations.

The General Fund's Unassigned Fund Balance will be as follows:

- A minimum of twelve percent (12%) of the budgeted General Fund expenditures for the following fiscal year. These funds can only be appropriated by a resolution of the Board of Supervisors.
- In the event that the General Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum as defined above within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Fund Unassigned Fund Balance in a timely manner.
- Funds in excess of the maximum annual requirements outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures.

Other

A reserve for healthcare costs shall be maintained by the County and Schools at a level equal to the estimated incurred but not reported (IBNR) claims plus 10% to 20% of the next year's healthcare budget, with a target reserve of 15%. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within one fiscal year and the County or Schools will develop a plan to restore the reserve back to the 15% target level within three fiscal years.

7. Debt Management

The County shall comply with all requirements of the Code of Virginia and other legal and regulatory bodies' requirements regarding the issuance of bonds and other financing sources for the County or its debt issuing authorities. The County shall comply with the U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. In addition, the County will institute a control structure to monitor and ensure compliance with bond covenants.

The County will not use long-term debt or tax revenue anticipation notes (TRANS) to fund current operations. The County does not intend to issue bond anticipation notes for a period of longer than three years.

The County emphasizes pay-as-you-go capital financing. Whenever the County decides to issue bonds, the term of the issue will not exceed the useful life of the capital project being financed. The issuance of variable rate debt by the County will be issued only in a prudent and fiscally responsible manner.

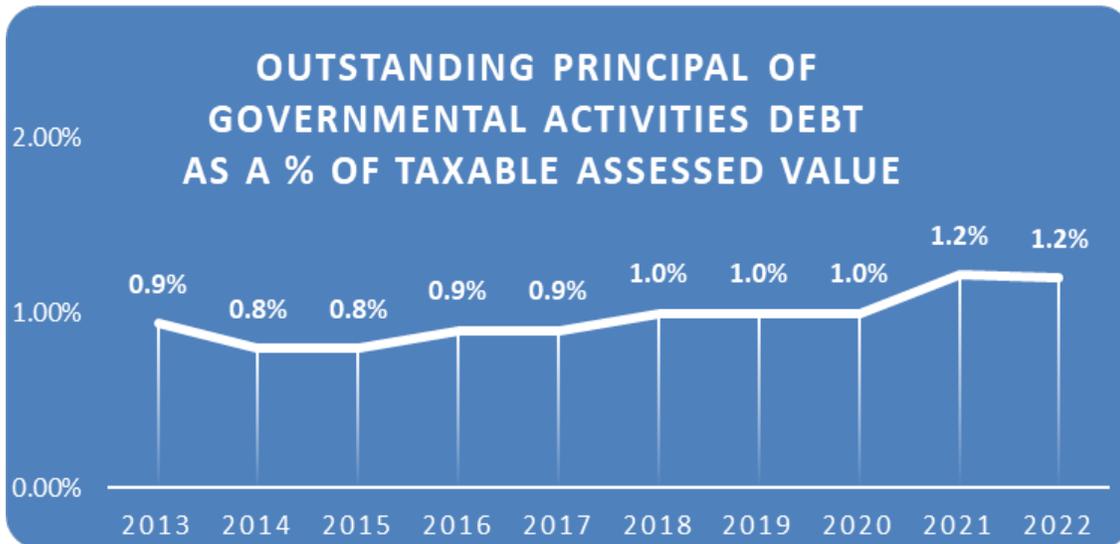
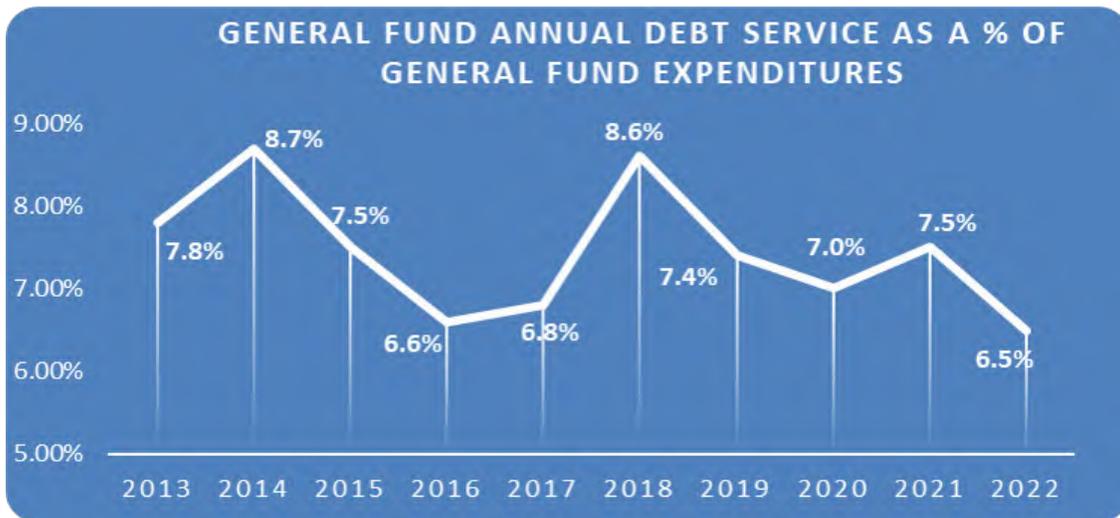
Recognizing both the historical interest rate savings and the risks associated with variable rate debt, the County will limit variable rate debt exposure to approximately 20% of total outstanding debt. Debt service on any variable rate debt will be budgeted at a conservative interest rate. Prior to issuing variable rate debt, the Board will be advised of the various risks.

8. Tax-Supported Debt

Whenever the County finds it necessary to issue bonds, the following policies will be adhered to:

- Annual debt service expenditures for all General Fund supported debt should not exceed 10% of the total General Fund expenditure budget.
- Outstanding principal of General Fund supported debt will not exceed 3.0% of the net assessed valuation of taxable property.

In calculating compliance with these ratios, the County will exclude debt serviced by dedicated revenues, i.e. self-supporting debt. In addition, self-supporting debt will be reported in the fund where the revenues used to support the debt are recorded.



9. Post-Issuance Compliance

The Director of Finance will oversee post-issuance compliance activities to ensure compliance with federal guidelines and other legal regulatory requirements including:

- Tracking that proceeds of a debt issuance are spent on qualified tax-exempt debt purposes.
- Maintaining detailed records of all expenditures and investments related to debt funds.
- Ensuring that projects financed are used in a manner consistent with legal requirements.
- Timely reporting of necessary disclosure information and other required filings.
- Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner.

The Director of Finance may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

10. Policy Review and Update

The Board of Supervisors will review and affirm these financial policies at least annually and more frequently, as needed.

Treasurer's Investment Policy

Governing Authority

The Treasurer of York County is an elected Constitutional Officer whose responsibility, in part, is to invest York County funds in an expedient and prudent manner, meeting or exceeding all statutes and guidelines governing the investment of public funds in Virginia.

Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds. Proceeds from certain bond issues, as well as separate foundation or endowment assets, are not covered by this policy.

Pooling of Funds

Except for cash in certain restricted and special funds, cash and reserve balances from all funds will be consolidated to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.

Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

Credit Risk

Minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:

- limiting investments to the types of securities listed in this investment policy;
- diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

Interest Rate Risk

Minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby minimizing the need to sell securities on the open market prior to maturity;
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the maturity of investments in accordance with this policy.

Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in money market mutual funds, local government investment pools, or deposit accounts which offer same-day liquidity for short-term funds.

Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- a security with declining credit may be sold early to minimize loss of principal;
- a security swap would improve the quality, yield, or target duration in the portfolio;
- liquidity needs of the portfolio require that the security be sold.

Standards of Care

Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

Delegation of Authority

As an elected Constitutional Officer of the Commonwealth of Virginia, the Treasurer has overall responsibility for the investment program. Responsibility for the daily operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls consistent with this investment policy. No York County employee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

Authorized Financial Institutions

If County investment officials execute securities transactions directly, the respective broker/dealer effecting the transaction must meet the following requirements:

- A “primary” dealer or a regional dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule);
- Registered as a dealer under the Securities Exchange Act of 1934;
- Member of the National Association of Dealers (NASD);
- Registered to sell securities in Virginia; and
- Engaged in the business of effecting transactions in U.S. government and agency obligations for at least 5 consecutive years.

The Treasurer may retain the services of a Registered Investment Advisor (RIA) to execute this investment policy for a designated portion of the County’s investment portfolio. Only RIAs registered with the Commonwealth of Virginia or the Securities and Exchange Commission may be hired.

Safeguarding and Custody

Delivery vs. Payment

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Safeguarding

Securities will be held by an independent third-party custodian selected by the Treasurer as evidenced by safekeeping receipts in the County’s name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls.

Internal Controls

The Treasurer shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

Suitable and Authorized Investments

Investment Types

In accordance with the Code of Virginia, sections 2.2-4501 through 2.2-4510, the following investments will be permitted by this policy (rating applicable at time of security purchase):

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
- Certificates of deposit and other evidences of deposit at financial institutions;
- Bankers' acceptances;
- Corporate notes and bonds (U.S. dollar denominated) rated in the AAA or AA categories by both Standard & Poor's and Moody's;
- Commercial paper (U.S. dollar denominated) issued by an entity incorporated in the U.S., rated "prime quality" by at least two of the nationally recognized rating agencies;
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Repurchase agreements only if the following conditions are met: a term to maturity of no greater than 90 days; the contract is fully secured by deliverable U.S. Government Obligations having a market value at all times of at least 102%; and a master repurchase agreement governs the transactions;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

Deposit Accounts and Collateralization

The County may maintain demand deposit accounts including checking accounts and other accounts in accordance with Title 2.2-44 of the Code of Virginia, the Virginia Security for Public Deposits Act.

Investment Parameters

Diversification

The investments shall be diversified by:

- Limiting investment in securities that have higher credit risks;
- Limiting investments to avoid over concentration in securities of a specific type or from a specific issuer or business sector (excluding U.S. Treasury securities), according to the limits set by the Code of Virginia;
- Investing in securities with varying maturities, with individual securities not exceeding a maturity of 24 months unless specifically approved by the Treasurer (or further limited by the Code of Virginia); and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Performance Standards

The cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average return on three-month U.S. Treasury bills and/or the state investment pool. These indices are considered benchmarks for lower risk investment transactions and therefore comprise a minimum standard for the portfolio's rate of return.

Reporting

The investment officer shall maintain a monthly investment report. This report shall include a listing of the existing portfolio in terms of investment securities, rate, maturity date, par amount, original or adjusted cost, credit rating and any other features deemed relevant; and a listing of all transactions executed over the last month.

Policy Considerations

Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

Amendments

This policy shall be reviewed by the Treasurer on an annual basis.

Bond Ratings

The County has utilized two different credit rating agencies over the years, Standard & Poor's and Moody's Investor Services. In 2014, Standard & Poor's upgraded the County's credit rating on its general obligation bonds from AA+ to AAA, the highest rating possible and upgraded its rating on the County's lease revenue bonds from AA to AA+. The upgrades reflected the agency's assessment of the following factors for the County:

- Very strong economy, which benefits from participation in the broad and diverse Hampton Roads area economy, coupled with good access to Richmond, VA and its employment base;
- Very strong budgetary flexibility with 2013 audited reserves at 27% of General Fund expenditures;
- Strong budgetary performance, which takes into account a relatively stable revenue stream;
- Very strong liquidity providing very strong cash levels to cover both debt service and expenditures;
- Strong management with good financial policies and a consistent ability to maintain balanced budgets; and
- Very strong debt and contingent liabilities position, driven mostly by the County's low net direct debt.

The County does not currently have any General Obligation bonds rated by Moody's. However, in 2018, Moody's rated its lease revenue debt Aa1. Both agencies issued a "stable" outlook.

Fund Structure

The accounts of the County are organized on the basis of funds, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate self-balancing set of accounts that comprise assets, liabilities, revenues and expenditures/expenses. The following fund types are used: governmental, proprietary, trust and agency funds and component units. Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget is considered to be a major fund. The County's General Fund, Tourism, Yorktown Capital Improvement, County Capital, Debt Service Education, Sewer Fund and Solid Waste Fund are projected to be major funds in fiscal year 2024.

The relationship between the departments and the funds is as follows:

Departments	Admin. Svcs.	Judicial Svcs.	Public Sfty.	Management Svcs.	Educ. & Educ. Svcs.	Human Svcs.	Public Works	Comm. Svcs.	Capital & Non-Dept.	Comm. Dev.
Government Funds										
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Special Revenue										
Tourism			✓	✓			✓	✓		
Social Services						✓				
Law Library		✓				✓				
Children & Family Svcs.						✓				
Comm. Dev. Auth. Rev. Acct.									✓	
Grant Fund		✓	✓	✓	✓	✓		✓		
Debt Service										
County Debt Service									✓	
School Debt Service					✓					
Capital Project										
Stormwater Management							✓		✓	
Yorktown Capital Impr.									✓	
County Capital	✓	✓	✓	✓	✓		✓	✓	✓	
Proprietary Funds										
Internal Service										
Worker's Compensation				✓			✓			
Vehicle Maintenance							✓			
Health & Dental Insurance				✓						
Information Technology Fund				✓						
Enterprise										
Solid Waste Mgmt.							✓			
Water Utility							✓			
Sewer Utiliy							✓			
Yorktown Operations				✓				✓		
Regional Radio Project			✓							

Each Department has divisions – for example, included in the Education and Educational Services Department is the County's contribution to the School Division's Operating Fund and the transfer to the School Debt Service Fund used to pay debt service on funds borrowed for School Division Capital Improvement Projects. Additionally, funding for the County's library system and Virginia Cooperative Extension is found in this section.

Governmental Funds

Most governmental functions of the County are financed through governmental funds. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

General Fund

The General Fund is the County's primary operating fund. It is used to account for all revenue sources and expenditures not required to be accounted for in other funds.

Special Revenue Funds

(Tourism, Social Services, Grant Fund, Law Library, Children and Family Services, Marquis Community Development Authority Revenue Account)

Special Revenue Funds are used to account for the proceeds of federal, state and local sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds

(County, School)

Debt Service Funds are used to account for the receipt and payment of bonds and loans issued for equipment purchases, construction and maintenance of facilities.

Capital Project Funds

(Stormwater Management, Yorktown Capital Improvements, County Capital)

Capital Project Funds are used to account for financial resources used to address drainage improvements, and for the acquisition or construction of major capital facilities and equipment, other than those financed by proprietary funds.

Proprietary Funds

Proprietary Funds account for operations similar to those in the private sector. Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

Internal Service Funds

Internal Service Funds are used to account for either benefits or services to other funds, departments, or agencies of the County on a cost-reimbursement basis.

Workers' Compensation Fund

This fund accounts for the revenues and expenditures relating to the workers' compensation policy of the County.

Vehicle Maintenance Fund

This fund accounts for the operation of the vehicle maintenance and replacement services that are provided to County departments on a cost-reimbursement basis.

Information Technology Fund

This fund accounts for the operation of the information technology services that are provided to County departments on a cost-reimbursement basis.

Health & Dental Insurance Fund

This fund accounts for the health and dental claims and administrative costs of the County insurance programs.

Enterprise Funds

Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services.

Solid Waste Management Fund

This fund accounts for the operations of the County's solid waste disposal system.

Water Utility Fund

This fund accounts for the operations and construction of the County's water utility systems.

Sewer Utility Fund

This fund accounts for the operations and construction of the County's sewer utility systems.

Yorktown Operations Fund

This fund accounts for the operations of Riverwalk Landing, including the net tenant lease income and the income and expenses for the piers.

Regional Radio System Fund

This fund accounts for the County's joint emergency communication system with the Counties of James City and Gloucester.

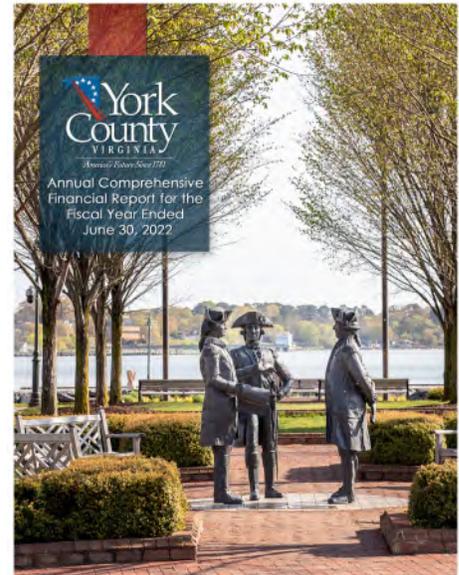
Basis of Budgeting and Accounting

The budgets of governmental funds are prepared on the modified accrual basis, a basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis.

This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.”

The accrual basis of accounting, a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows, is used for the proprietary funds, except for depreciation, amortization, debt principal payments and capital outlay.

The Annual Comprehensive Financial Report is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units.



The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles.

In most cases, the accounting treatment conforms to the budget treatment with the following exceptions:

- Compensated absences are accrued as earned (GAAP) versus expensed when paid (budget).
- Depreciation and amortization expenses are non-cash items and are not budgeted. These expenses are recognized for (GAAP) purposes.
- Principal payments on debt in the proprietary funds result in a reduction in the outstanding liability (GAAP) versus expensed (budget).
- Capital outlay in the proprietary funds are recorded as capital assets (GAAP) versus expensed (budget).

Summary Page Guide

Emergency Communications, Radio Maintenance, & Security Services

Department Overview

The York-Poquoson-Williamsburg Emergency Comm... responsible for providing the residents and visitors of the Cities of Poquoson and Williamsburg with the most... response to an emergency call and after hours non-emergency call while enhancing the public safety efforts of the Region through technology.

Department Overview:
Briefly describes the Department.



Mission

To be the premier provider of emergen... comprehensive comm... ing the most state-of-the-art resources and personnel and make the region safer.

Mission Statement:
Describes the mission for this department.

Goals:

- Continue deployment of quality assurance program to ensure the efficiency of the operation and compliance with guidelines and protocols.
- Monitor accuracy of Phase 2 (location technology) in receipt of E-911 wireless calls and continue to track wireless and total E-911 call volume, reoccurring equipment costs, and personnel costs to the Wireless E-911 Services Board.
- Utilize new training standards established by the Department of Criminal Justice to develop additional training opportunities to enhance staff knowledge across all facets.
- Continue deployment of additional technologies such as voice-over-internet protocol which provides access to 911 through non-traditional, digital means of communications.

Goals: Set by each department and tie to Key Service Indicators on next page.

Emergency Communications

- Answers calls emergency and non-emergency calls, including wireless E-911 calls using Enhanced 911 System and Text to 911. Dispatches personnel/equipment to emergency and non-emergency scenes using numerous radio systems and Computer Aided Dispatch (CAD) System. Provides pre-arrival Emergency Medical Dispatch (EMD) on all medical calls received.
- Maintains a Regional Records Management System for Law Enforcement Agencies; Processes and maintains criminal records and corresponds with other law enforcement or public service jurisdictions.
- Answers after-hour calls for County services and dispatches appropriate on-call workers; to include Waste Management and creates ticket reports accordingly.
- Monitors cameras at key locations throughout the County for County buildings, receives and dispatches intrusion and... for commercial businesses/private residences; responds to Surry and Na...

Divisions: This area describes in more detail the department divisions and the services they provide.

Radio Maintenance

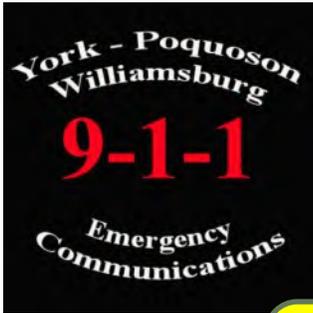
- Coordinates and manages resources and contractual services for all County and Regional County communications, to include the 800 MHz Regional Radi...
- Oversees the installation, service, maintenance, and removal of two-way radios, mobile data terminals, and other licensed hand held devices.

Security Services

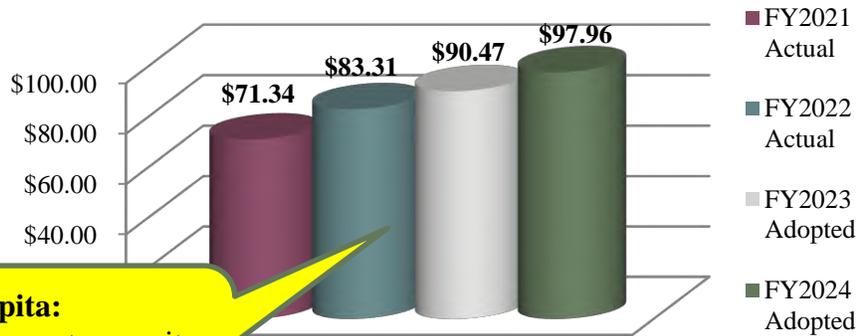
- Manages resources and contractual services for all installation, service and maintenance of visual and audible warning systems, control access systems, fire alarm systems and CCTV throughout the County.

Summary Page Guide

Emergency Communications, Radio Maintenance, & Security Services



General Fund Expenditures Per Capita

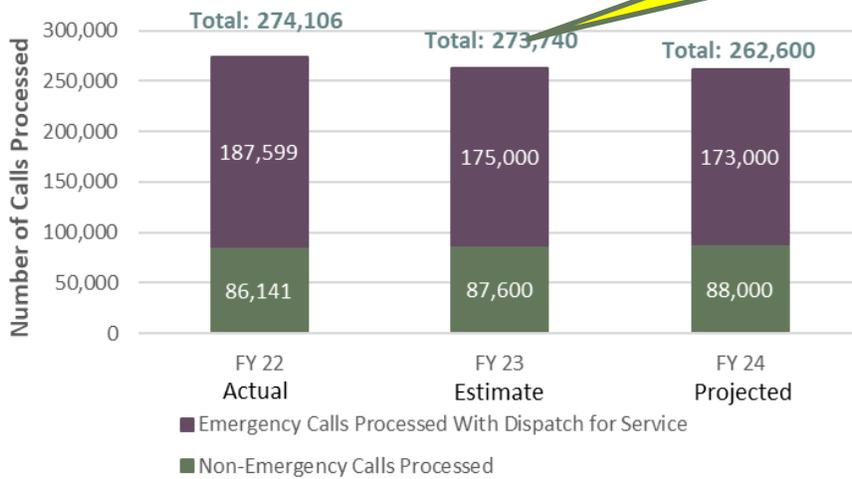


Per Capita:
Measurement per unit of population by or for each person.

Key Service Indicators:
Tie to goals on previous page.

Key Service Indicators:

Emergency Communications Center



Highlights:
This area will provide valuable information and pictures of departments in action.

A Guide to the Summary Budget Pages

1. **Budgetary Costs** - summary expenditures for personnel and non-personnel categories (contractual services, internal services, other charges, materials and supplies, leases & rentals, capital outlay, grants & donations, and charge-outs).
2. **Funding Sources** - represents the revenue sources for the department, i.e. local, state, federal, or other funding sources.
3. **Staffing Summary** - represents the full time equivalent personnel in the department or division.
4. **Major Budget Variances** - briefly describes any significant changes of expense or revenue for the departments or the divisions.

Departmental Budget Documents					
<u>Board of Supervisors</u>					
Budgetary Costs	1.	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Contractual Services		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Internal Services		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Charges		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Materials & Supplies		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Budgetary Costs		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Funding Sources	2.	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Revenues		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Staffing Summary	3.	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)		X.XX	X.XX	X.XX	X.XX
Total Staffing		X.XX	X.XX	X.XX	X.XX
Major Budget Variances	4.				

• Funding for personnel reflects a 5.00% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

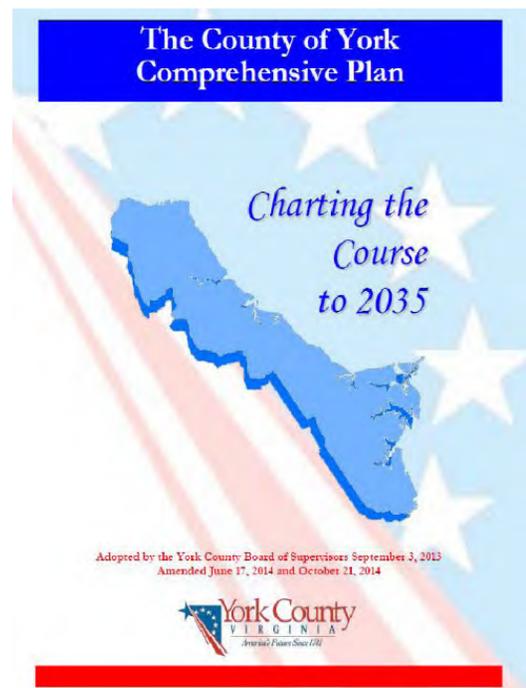
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Charting the Course: The County of York Comprehensive Plan

In 1991, York County developed its first Comprehensive Plan, Charting the Course to 2010, through a cooperative effort with York County residents. The Plan was updated in 1999, 2005, and 2013. In the fall of 2018, the County began the process of reviewing and updating the plan with the formation of a Steering Committee of County residents to oversee the process. Public meetings have been held throughout the County in an effort to solicit community input, and a scientific, statistically valid citizen survey was conducted. Delayed by the COVID-19 pandemic, the updated plan, Charting the Course to 2040, is expected to be completed by the end of 2023.

The Comprehensive (or Comp) Plan is the long-range plan for the physical development of the County. It seeks to provide an appropriate mix of residential, commercial, and industrial development; to guide such development to appropriate areas of the County based on the carrying capacity of the land, the existing development character, and the presence of infrastructure and public facilities; to preserve the County's natural and historic resources and aesthetic quality and to prevent the overburdening of the County's roads, utilities, facilities and services.

The plan is divided into chapters – or elements – dealing with various aspects of the County's physical development. The narrative that follows consists of excerpts from the Comprehensive Plan.



Community Facilities

Goal: York County should be a community where the citizens feel safe from crime, receive prompt and effective emergency services when needed, and have convenient access to public facilities at appropriate locations to serve them economically and efficiently.

Objectives:

- Coordinate the location and timing of public facilities in recognition of existing and anticipated needs and characteristics, including the age distribution and location of present and projected future populations.
- Avoid wasteful duplication of effort in the construction and operation of public facilities.
- Maintain historic Yorktown as the seat of County government.
- Make optimum use of existing office space and use electronic technology to the maximum feasible extent to minimize the need for physical space to accommodate administrative and storage functions.
- Offer greater opportunities for the training of County personnel, in particular specialized training for law enforcement, and fire and rescue personnel, in a convenient and cost effective location(s).
- Provide Sheriff's facilities to accommodate manpower levels sufficient to provide prompt and effective crime protection, prevention and law enforcement to all areas of the County.
- Provide fire stations to accommodate staffing levels sufficient to provide prompt and effective fire and emergency medical response to all areas of the County.
- Maintain a five-minute average fire and emergency response time to at least 90% of the County's land area.
- Ensure that adequate disaster support facilities are in place to accommodate preparation for, response to, and recovery from major emergencies/disasters.
- Ensure the provision of library services to citizens throughout the County.
- Continuously assess and evaluate future needs for outdoor and indoor recreational facilities and activities; public areas for passive recreation for citizens to enjoy the outdoors; and greenways/trails to include a network of open space areas, water trails, natural corridors, bike and pedestrian trails, and historical and recreational sites.
- Protect the natural environment and preserve open space.

- Based on the Virginia Outdoors Plan, increase public recreational, fishing and boating access to waterways.
- Ensure that athletic fields and other recreational facilities are well maintained.
- Provide a learning environment that is conducive to the education of all present and future school-age children in the County.
- Achieve and maintain the following overall student/classroom ratios and program capacity guidelines at each school: Kindergarten-Second 20:1, 350-700 students; Third-Fifth 25:1, 350-700 students; Middle 25:1, 700-1000 students; High 25:1, 1200-1800 students (High English classes 24:1, 1200-1800 students).
- Optimize use of school facilities and grounds.



Environment

Goal: Protect the health of York County's residents by achieving and maintaining clean air and water. Establish and preserve a balance between York County's natural and built environment that contributes positively to the quality of life of current and future generations.

Objectives:

- Preserve and protect environmentally sensitive areas and natural resources from the avoidable impacts of land use activities, development and shoreline erosion control structures.
- Enhance public awareness and understanding of the importance of environmental conservation and preservation.
- Continue to implement special development regulations to protect natural resource areas, including low-lying areas, areas with steep slopes, tidal and non-tidal wetlands, Chesapeake Bay Preservation Areas, and areas identified by the Virginia Department of Conservation and Recreation, and the Division of Natural Heritage in the Natural Areas Inventory of the Lower Peninsula of Virginia.
- Reduce danger to persons, property, and the environment caused by stormwater runoff from developed areas.
- Reduce or eliminate the loss of life and property damage from natural hazards.
- Consider climate change and sea-level rise in long-term planning when siting County schools, fire stations, etc.
- Achieve and maintain regional attainment with the National Ambient Air Quality Standards.
- Ensure that land development occurs in recognition of the ability of the land to support such development without environmental degradation.
- Preserve open space for purposes of wildlife habitat and the preservation of ecologically sensitive areas.
- Ensure the conservation and enhancement of adequate and safe future water supply areas.
- Reduce the incidence of failing septic systems.
- Protect coastal wetlands, marshes, rivers, inlets and other bodies of water from degradation associated with land development.
- Protect shoreline property from erosion in a cost-effective manner that preserves and enhances shoreline resources, water quality, wetlands, riparian buffers and wildlife habitat.

- Minimize the need for streambank and shoreline erosion controls.
- Encourage living shoreline solutions to accommodate for sea level rise and erosion control.
- Limit noise associated with nonresidential development and highway traffic.
- Promote compatible land use and development in areas where aircraft noise exceeds acceptable levels as determined by the Department of Housing and Urban Development.
- Provide for the convenient, efficient, and safe removal and disposal of leaves and yard debris.



Economic Development

Goal: Build a healthy and diverse economic base that provides well-paying jobs and generates sufficient revenue to pay for the service needs of both businesses and the citizenry without degrading the County’s natural resources or the overall quality of life.



Objectives:

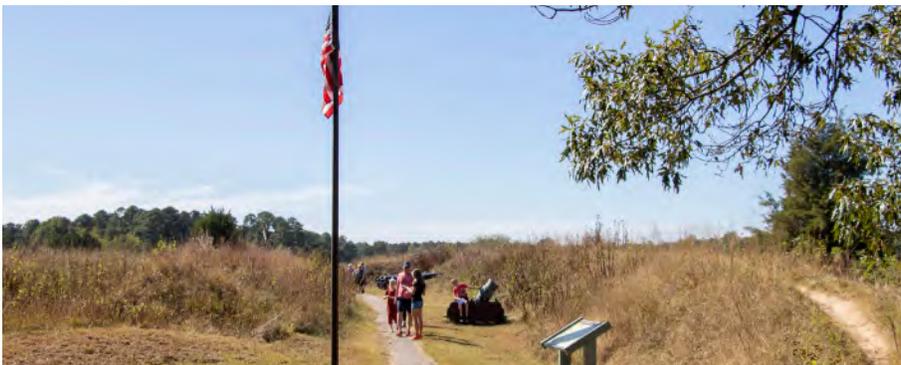
- Continue to expand York County’s commercial and industrial tax base.
- Expand job opportunities for York County residents.
- Increase visitation to York County.
- Promote York County as an attractive location for Economic Development.
- Enhance the long-term visual attractiveness of the County’s major commercial corridors.
- Encourage mixed-use development in appropriate areas.
- Encourage creativity in the design of economic development projects.

Historic Resources

Goal: Identify, preserve, protect and enhance the County's existing and future historical resources.

Objectives:

- Update inventories of known archaeological and architectural resources on a regular basis.
- Continue efforts to coordinate the sharing of information (as through VDHR) as inventories are conducted on the large percentage of the County's riverfront properties, especially those rich in historic resources, owned by the federal government.
- Give increased attention to the documentation, inventory and evaluation of African-American resources.
- Initiate a regional survey and evaluation study of mill sites, particularly those that played an important role in the maintenance of the historic plantation system.
- Explore funding options for preservation activities.
- Consider establishment of historic or neighborhood protection districts in historically significant communities.
- Maintain a local historic archives repository.
- As was done with architectural resources, complete a comprehensive archaeological resources inventory to identify archaeologically sensitive areas of the County.
- Promote heritage tourism in the County.



Housing

Goal: Ensure that decent, safe, sanitary, and affordable housing is available to all County residents.

Objectives:

- Promote the development of pleasant and attractive living environments.
- Establish land use and development policies and regulations that provide opportunities for housing construction, rehabilitation, and maintenance of affordable housing that addresses the current and future needs of all income levels in the County and that considers the current and future needs within the Hampton Roads Planning District.
- Provide for a range of housing types and densities corresponding to the needs of a diverse population.
- Protect residential areas from encroachment by incompatible land uses that adversely affect the quality of life.
- Increase opportunities for safe and convenient walking and bicycling in residential areas.
- Provide opportunities for mixed-use development in appropriate areas.
- Prevent neighborhood blight and housing dilapidation, and work to improve existing blighted conditions.



Transportation

Goal: Provide for the safe and efficient movement of people and goods within York County and throughout the Hampton Roads region.

Objectives:

- Promote the development of a regional multi-modal transportation system.
- Maintain adequate levels of service on County roadways (i.e., VDOT's LOS D or better).
- Increase funding for transportation improvements critical to the mobility of York County's citizens.
- Promote development and land use strategies that enhance roadway safety and preserve the carrying capacity of the roadway network.
- Reduce crash rates on York County roadways.
- Promote the development of improved air transportation service convenient to York County residents.
- Increase the number of bicycle lane miles in the County in accordance with the Regional Bikeway Plan for Williamsburg, James City County, and York County.
- Provide a safe and convenient walking environment for pedestrians.
- Provide for the particular mobility needs of the senior population when planning transportation programs and facilities.



Land Use

Goal: Provide for orderly and efficient land use patterns that protect, preserve, and enhance the natural and physical attributes of the County that define and contribute positively to its appearance and character.

Objectives:

- Provide for residential growth that would allow the County population to reach a maximum of approximately 80,000 residents.

- Establish and maintain a balanced diversity of land uses, with minimal conflicts among different uses, in recognition of the physical characteristics of the County, the capacity of the land and public services and infrastructure to host different types of uses.
- Consider development patterns and plans established in adjoining jurisdictions when making local land use decisions and designations.
- Promote land use compatibility between local military installations and the areas that surround them.
- Preserve open space throughout the County such that these areas will become an integral part of the community.
- Preserve and protect certain lands near the shoreline that have intrinsic value for the protection of water quality in the Chesapeake Bay and its tributaries.
- Enhance the visual appeal of the County’s major transportation corridors.
- Encourage the adaptive re-use of existing blighted properties.
- Encourage beautification of existing development to improve its visual quality and appeal.
- Protect unspoiled vistas and views of the water.
- Minimize the visual obtrusiveness of telecommunications towers.
- Encourage the use of cluster development techniques and conservation easements to help preserve open space.
- Maintain higher development performance standards at major “gateway” entrances and along major “gateway” corridors.



Board of Supervisors' Strategic Priorities

At its January 29, 2016 Retreat, the Board of Supervisors identified Strategic Priorities to serve as the guiding principles for delivering programs and services to the citizens of York County. The Board has subsequently refined these priorities and identified action goals, as well as other initiatives, metrics, measurable outcomes, and a system for reporting progress. Each year progress, accomplishments, and key service indicators are reported to the Board and presented in the fiscal year budget. In 2020, the Board added Quality Technology Investments to the priorities, which has become a major component of the Capital Improvements Program, and added a focus on environmental resiliency by initiating a process to explore the impacts of sea level rise.

Exemplary Public Safety

Devote leadership and resources necessary to ensure and sustain EXEMPLARY PUBLIC SAFETY functions

- Continued investment in new positions for Fire and Life Safety and Sheriff's Departments to meet and exceed resident needs and maintain impressive response rates.
- Ongoing construction of the new Law Enforcement building.
- Investment in new equipment including fire apparatus, medic units and biomedical equipment.
- Significant investment in the radio towers for emergency communications.
- Implementation of a new records management system.
- Comprehensive community outreach engagement to include Drug Abuse Resistance Education (D.A.R.E.), Rape Aggression Defense (RAD) System, and utilizing the crime prevention trailer in communities.
- Placement of School Resource Officers in County Schools.
- Investments in Dark Fiber to connect public safety and County facilities.

Value-Driven Economic Development

Facilitate VALUE-DRIVEN ECONOMIC DEVELOPMENT that is sensitive to community character and the environment

- Route 17 site readied for redevelopment.
- Continue expansion of Market Days and maintain popular year-round event schedule. Continue to make investments in amenities including more attendants, parking lot upgrades, technology, and business support.
- Upgraded public utilities to benefit and attract commercial investment.
- Award grants and loans and provide other resources to small businesses.
- Celebrate and promote businesses operating, expanding and opening in the County.
- Organized home-based business development workshops to provide knowledge, resources and networking opportunities.
- Continue participation in the Historic Triangle Recreational Facilities Authority to create a regional sports complex.
- Joined and contribute to the Hampton Roads Alliance to further regional economic development.
- New Tourism Information Center & Dockmaster Building to be constructed in FY2024 to assist local boaters and other visitors to historic Yorktown.

Excellent Education Opportunities

Facilitate EXCELLENT EDUCATION OPPORTUNITIES for all County citizens

- Enhance Capital Improvements Program for major School Division facilities, including major renovation and expansion of Seaford Elementary School.
- Utilize the new expansion and renovation of the Yorktown Library.
- New and expanded programs offered at the libraries for all ages and enhanced Senior Center activities.
- Career growth training for staff including the Emerging Leadership Academy in partnership with Virginia Tech.
- Continued investment in technology initiatives for students.

Outstanding Communications and Customer Service

OUTSTANDING COMMUNICATIONS and CUSTOMER SERVICE as an organizational value, expectation and outcome amongst and between the Board of Supervisors, Citizens, Boards and Commissions, and County Staff

- Continue transparency initiatives to include posting of the weekly Board of Supervisors' Correspondence Package on the County website and transparency software launch, development dashboard, York2040 website.
- Maintain Customer Service Portal for online requests and online payments for residents and development. Consistently received positive customer service ratings on surveys.
- Respond to resident requests for more sidewalks and bikeways with local and regional project activation.
- Proactive use of social media and website upgrades to communicate with residents and staff.
- Multiple public meetings of the York2040 steering committee as part of the Comprehensive Plan update.
- Enhance development reports posted on the website and updated regularly.

Environmental Stewardship with a Focus on Resiliency

Protect and respect the County's natural and built attributes through balanced and cost effective ENVIRONMENTAL STEWARDSHIP with a FOCUS on RESILIENCY

- Fund multiple sewer and stormwater upgrade projects.
- Maintain several County buildings as Energy Star Compliant.
- LEED (Leadership in Energy and Environmental Design) silver award for Fire Station #1.
- Continued implementation of converting all streetlights to LED.
- Complete overhaul and upgrade to fuel sites including underground storage tanks and electric charging stations.
- Completed Phase 1 conversion of County vehicles to propane.
- Development of a Sea Level Rise Chapter as part of the Comprehensive Plan update.
- Continue to utilize electric charging stations at key locations.
- Substantial investments and construction of new sidewalks and bikeways to safely connect communities and promote active transportation.

Quality Technology Investments

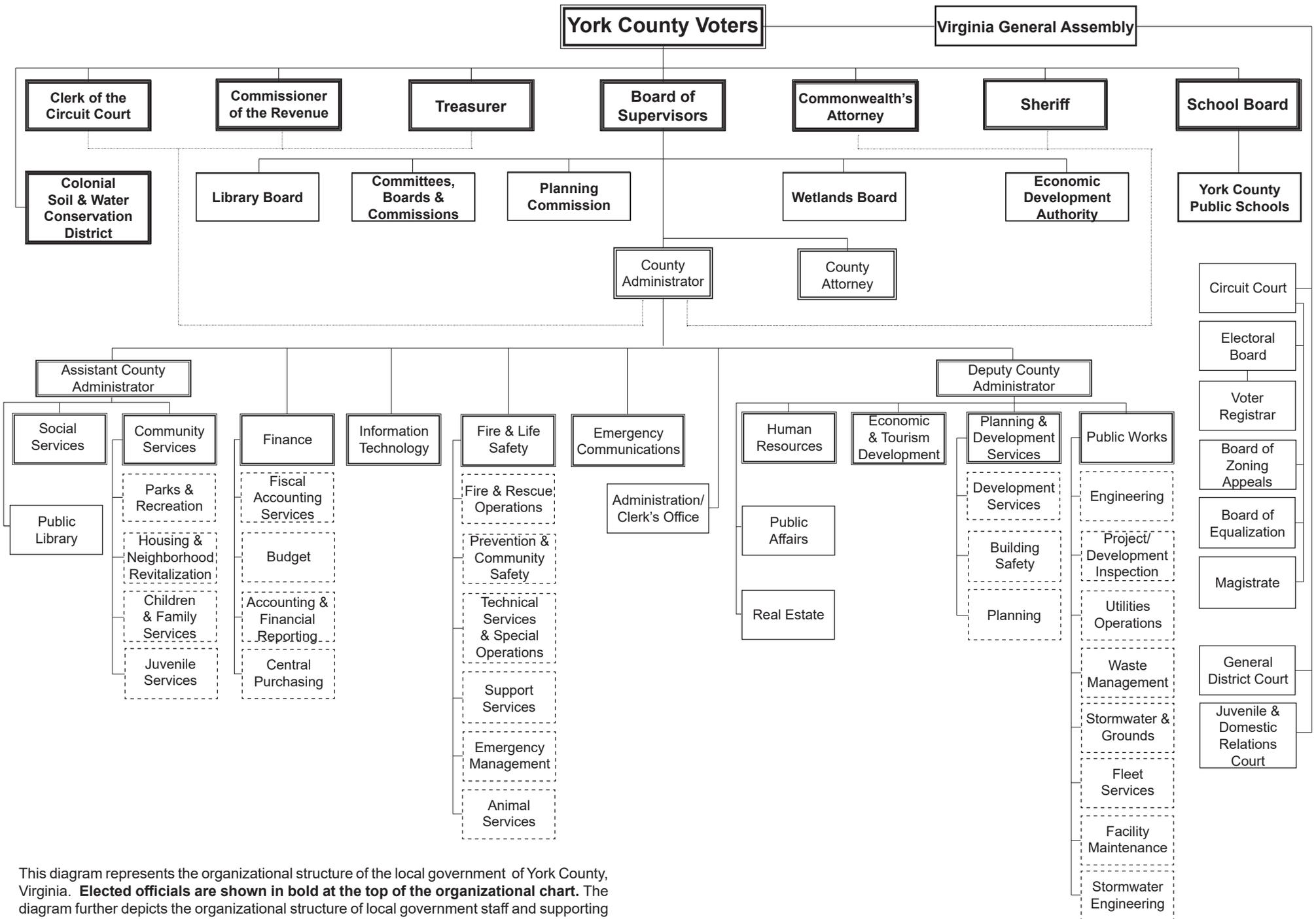
Promote QUALITY TECHNOLOGY INVESTMENTS to support the efficient operation of County government

- Continue to implement enhanced cyber security measures.
- Maintain an open wireless broadband internet service along the Yorktown Waterfront and all County buildings.
- Provided upgrades and replacements for current shelter backup power capabilities and expand generator capacity across County buildings.
- Expand dark fiber connections to strategic locations.
- Begin last phase of the ERP system upgrade.

Development of the Strategic Priorities provided focus and direction for the allocation of staff resources and priorities while identifying a comprehensive series of Action Goals and Initiatives that help guide County departments and agencies in the preparation of their fiscal year 2023-2024 budget requests.

Likewise, recommendations made by both the Capital Improvements Program (CIP) Committee and the Budget Review Committee were guided by the priorities outlined in the document.

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This diagram represents the organizational structure of the local government of York County, Virginia. **Elected officials are shown in bold at the top of the organizational chart.** The diagram further depicts the organizational structure of local government staff and supporting agencies. This diagram was prepared by the York County Public Information Office, 224 Ballard Street, Yorktown, Virginia, 23690. Mailing Address: P.O. Box 532, Yorktown, Virginia, 23690-0532. Revised February 23, 2023

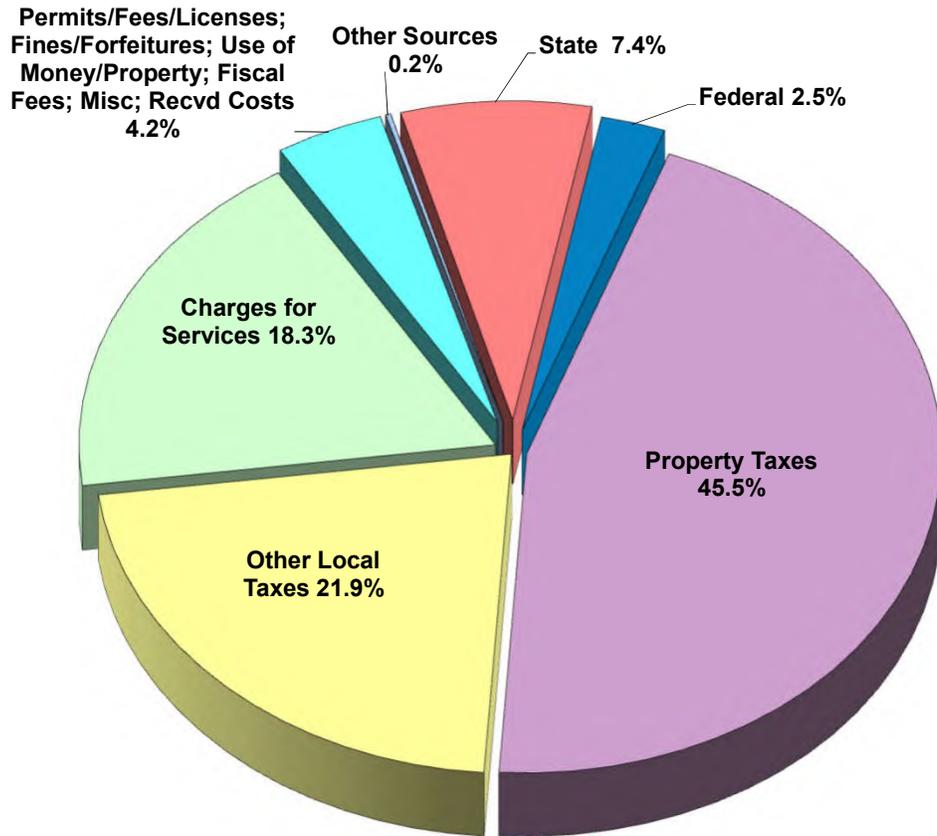
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Summary of Funding Sources By Type

Fiscal Year 2024

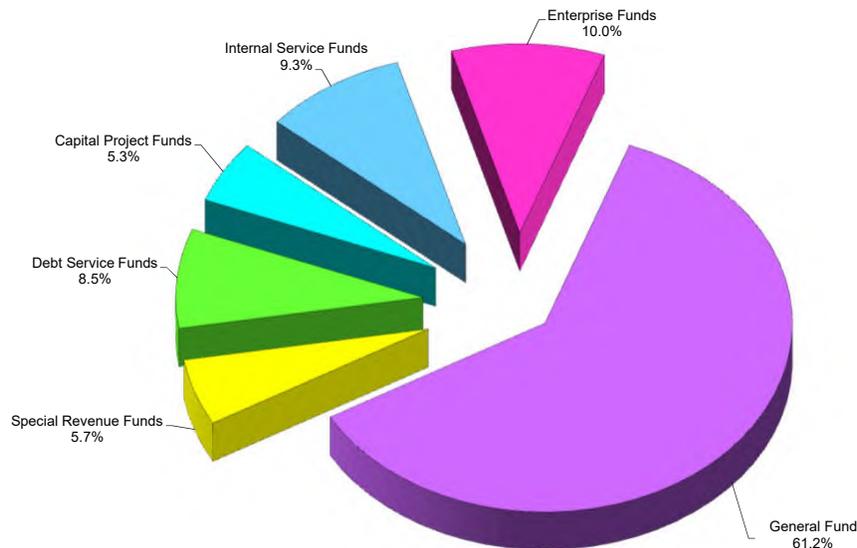
Description	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues
General Fund (Major)				
Property Taxes	\$ 95,895,866	\$ 102,526,652	\$ 103,100,000	\$ 107,353,500
Other Local Taxes	33,899,151	40,216,769	39,138,045	41,903,000
Permits, Fees, and Regulatory Licenses	968,827	1,253,372	1,100,150	1,231,000
Fines and Forfeitures	268,428	325,486	467,500	495,000
Use of Money and Property	206,098	(64,767)	380,000	1,312,001
Charges for Services	2,153,460	3,065,989	2,412,000	2,629,500
Fiscal Agent Fees & Administration	254,009	284,637	292,260	290,140
Miscellaneous	367,389	283,195	204,000	170,000
Recovered Costs	1,495,461	1,637,475	1,497,170	1,688,639
State	13,771,197	14,090,116	14,402,470	14,670,716
Federal	17,936,952	10,465,160	759,875	633,385
Other Sources	3,093,478	15,977,713	2,068,130	2,265,280
	<u>\$ 170,310,316</u>	<u>\$ 190,061,797</u>	<u>\$ 165,821,600</u>	<u>\$ 174,642,161</u>
Non-major Funds (Aggregate)				
Property Taxes	\$ 337,562	\$ 407,758	\$ 351,294	\$ 340,294
Other Local Taxes	6,437,808	8,865,481	8,471,145	9,828,215
Fines and Forfeitures	5,981	5,235	5,900	5,900
Use of Money and Property	625,306	732,133	605,083	591,755
Charges for Services	34,992,806	35,501,504	39,188,411	40,614,085
Miscellaneous	2,630,817	2,483,269	2,353,948	2,447,534
Recovered Costs	1,592,771	884,926	2,699,385	1,677,688
State	2,432,519	2,843,120	2,438,996	2,909,117
Federal	4,476,525	5,287,216	4,222,183	5,246,512
Other Sources	36,825,756	73,993,407	59,106,948	39,752,068
	<u>\$ 90,357,851</u>	<u>\$ 131,004,049</u>	<u>\$ 119,443,293</u>	<u>\$ 103,413,168</u>
Total				
Property Taxes	\$ 96,233,428	\$ 102,934,410	\$ 103,451,294	\$ 107,693,794
Other Local Taxes	40,336,959	49,082,250	47,609,190	51,731,215
Permits, Fees and Regulatory Licenses	968,827	1,253,372	1,100,150	1,231,000
Fines and Forfeitures	274,409	330,721	473,400	500,900
Use of Money and Property	831,404	667,366	985,083	1,903,756
Charges for Services	37,146,266	38,567,493	41,600,411	43,243,585
Fiscal Agent Fees & Administration	254,009	284,637	292,260	290,140
Miscellaneous	2,998,206	2,766,464	2,557,948	2,617,534
Recovered Costs	3,088,232	2,522,401	4,196,555	3,366,327
State	16,203,716	16,933,236	16,841,466	17,579,833
Federal	22,413,477	15,752,376	4,982,058	5,879,897
Other Sources	39,919,234	89,971,120	61,175,078	42,017,348
	<u>\$ 260,668,167</u>	<u>\$ 321,065,846</u>	<u>\$ 285,264,893</u>	<u>\$ 278,055,329</u>
Transfers	(36,932,509)	(48,178,999)	(40,408,322)	(41,428,208)
Total - Net	<u>\$ 223,735,658</u>	<u>\$ 272,886,847</u>	<u>\$ 244,856,571</u>	<u>\$ 236,627,121</u>

Funding Sources By Type



Summary of Expenditures/Expenses by Function Fiscal Year 2024

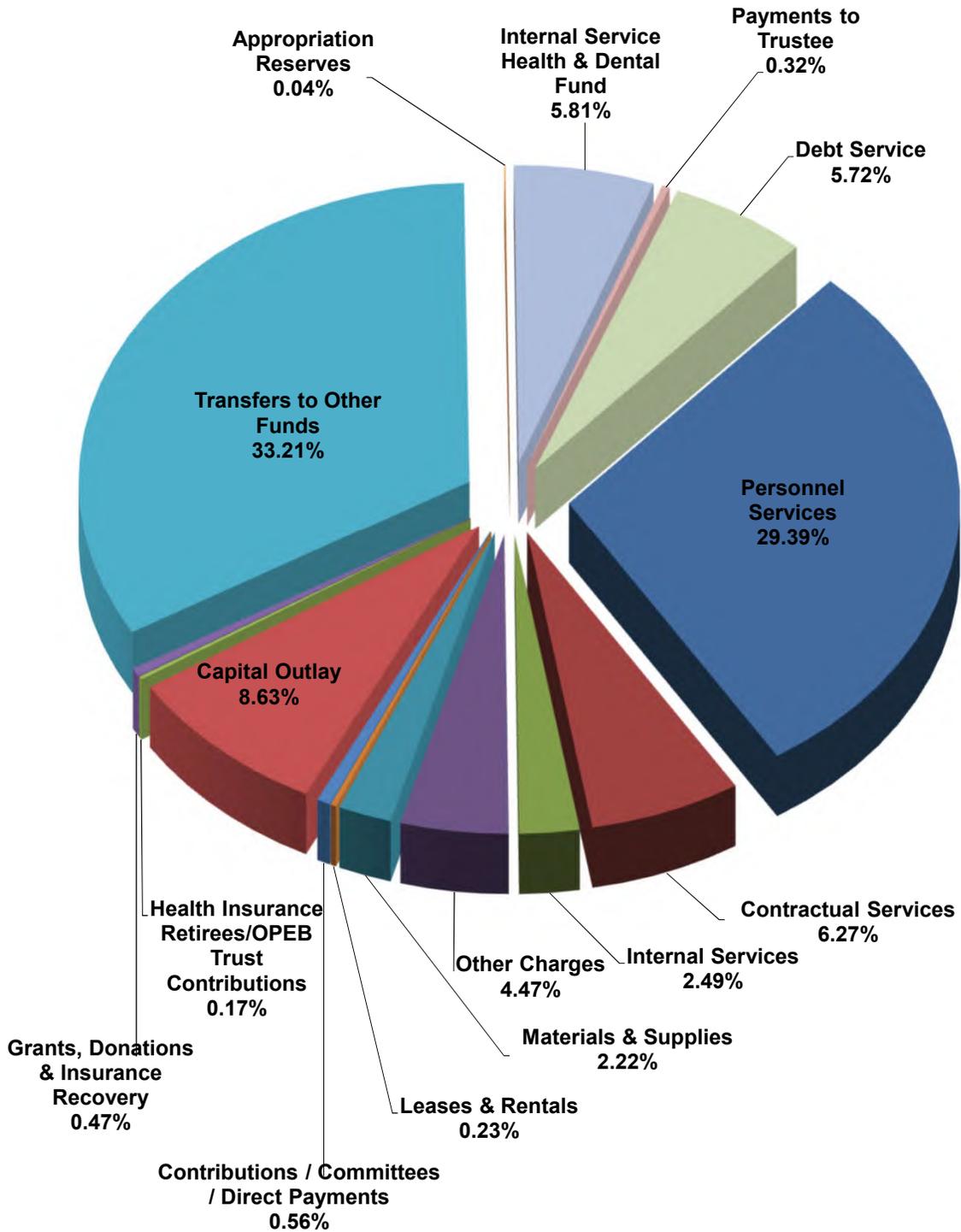
Description	FY2021 Actual Expenditures/ Expenses	FY2022 Actual Expenditures/ Expenses	FY2023 Adopted Expenditures/ Expenses	FY2024 Adopted Expenditures/ Expenses
General Fund				
Administrative Services	\$ 2,800,936	\$ 4,521,424	\$ 3,496,246	\$ 3,551,289
Judicial Services	2,787,448	2,671,757	3,442,122	3,591,608
Public Safety	30,698,997	35,885,535	44,092,839	48,061,777
Planning & Development Services	2,257,123	2,443,638	3,054,734	3,394,136
Management Services	8,702,815	8,913,196	11,050,410	11,954,596
Education & Educational Services	65,721,368	68,401,817	70,645,480	73,467,588
Human Services	3,817,017	3,964,737	4,605,855	4,803,626
Public Works	8,102,426	9,183,339	10,745,604	11,586,504
Community Services	3,706,492	12,224,015	3,702,680	3,970,487
Capital Outlay & Fund Transfers	12,461,142	23,177,648	9,853,508	9,492,535
Non-Departmental	17,332,285	8,851,110	1,132,122	768,015
Special Revenue Funds				
Tourism Fund	2,621,249	3,770,217	4,394,987	4,803,851
Social Services Fund	6,299,870	6,796,843	7,417,206	7,887,515
Law Library Fund	3,097	3,216	6,000	6,000
Children & Family Services Fund	1,618,081	1,712,900	1,835,805	1,929,814
Community Development Authority Revenue Account Fund	1,177,003	1,242,695	1,154,294	1,101,294
Grant Fund	1,011,169	1,730,866	413,000	403,000
Debt Service Funds				
County Debt Service Fund	4,055,277	3,218,528	5,268,508	4,932,535
School Debt Service Fund	17,392,099	8,173,472	19,273,071	19,284,660
Capital Project Funds				
Stormwater Management Fund	703,398	1,512,087	969,640	2,479,940
Yorktown Capital Improvements Fund	-	-	937,231	929,110
County Capital Fund	4,127,681	19,831,359	36,405,000	11,795,000
Internal Service Funds				
Workers' Compensation Fund	364,774	345,567	362,179	368,255
Revenue Stabilization Reserve Fund	-	2,000,000	-	-
Vehicle Maintenance Fund	3,760,030	5,188,509	6,375,984	7,353,649
Health & Dental Insurance Fund	14,278,931	15,367,518	16,681,600	16,589,450
Information Technology Fund	1,325,130	1,513,576	1,883,614	2,352,511
Enterprise Funds				
Solid Waste Management Fund	6,055,945	5,851,825	6,234,758	6,731,256
Water Utility Fund	324,390	722,640	319,180	329,365
Sewer Utility Fund	12,229,051	12,367,128	17,294,386	16,131,193
Yorktown Operations Fund	157,318	212,897	196,033	212,527
Regional Radio Project Fund	4,068,263	3,650,445	4,940,752	5,196,056
Total	239,960,805	275,450,504	298,184,828	285,459,142
Transfers	(36,932,509)	(48,178,999)	(40,408,322)	(41,428,208)
Total - Net	\$ 203,028,296	\$ 227,271,505	\$ 257,776,506	\$ 244,030,934



Summary of Expenditures/Expenses by Type Fiscal Year 2024

Description	FY2021 Actual Expenditures/ Expenses	FY2022 Actual Expenditures/ Expenses	FY2023 Adopted Expenditures/ Expenses	FY2024 Adopted Expenditures/ Expenses
General Fund (Major)				
Personnel Services	\$ 42,116,475	\$ 51,599,123	\$ 60,541,322	\$ 65,854,666
Contractual Services	8,973,074	9,872,491	10,379,646	11,315,973
Internal Services	4,909,058	4,911,474	5,427,172	5,824,920
Other Charges	2,759,317	2,597,084	3,127,234	3,379,159
Materials & Supplies	1,723,686	2,021,128	2,446,374	2,713,024
Leases & Rentals	546,339	8,741,876	570,285	570,650
Contributions/Committees/Direct Payments	289,406	250,944	348,089	351,350
Capital Outlay	594,861	524,108	673,884	311,935
Health Insurance Retirees/OPEB Trust Contributions	654,454	697,783	500,000	475,000
Grants, Donations, & Insurance Recovery	1,634,289	260,588	722,125	703,480
Transfers to Other Funds	78,160,896	91,846,017	80,885,469	83,017,004
Appropriation Reserves	86,317	210,176	200,000	125,000
Pandemic Expenses	15,939,877	6,705,424	-	-
	<u>158,388,049</u>	<u>180,238,216</u>	<u>165,821,600</u>	<u>174,642,161</u>
Non-major Funds (Aggregate)				
Personnel Services	14,322,375	14,120,757	16,782,338	18,034,840
Contractual Services	5,002,214	5,413,536	5,890,382	6,575,030
Internal Services	883,983	1,054,744	1,168,779	1,273,920
Other Charges	8,069,715	8,458,751	8,938,644	9,370,725
Materials & Supplies	1,819,718	2,987,668	3,468,637	3,625,733
Leases & Rentals	38,344	105,865	94,217	97,660
Contributions/Committees/Direct Payments	1,372,430	1,643,627	1,184,250	1,255,995
Capital Outlay	10,824,666	28,338,370	48,247,931	24,315,410
Grants, Donations, & Insurance Recovery	1,011,050	1,861,002	563,000	637,535
Transfers to Other Funds	9,912,516	2,697,889	11,818,411	11,796,712
Internal Service Health & Dental Fund	14,278,931	15,367,518	16,681,600	16,589,450
Payments to Trustee	1,005,897	1,066,456	972,764	914,314
Debt Service	13,030,917	12,096,105	16,552,275	16,329,657
	<u>81,572,756</u>	<u>95,212,288</u>	<u>132,363,228</u>	<u>110,816,981</u>
Total				
Personnel Services	56,438,850	65,719,880	77,323,660	83,889,506
Contractual Services	13,975,288	15,286,027	16,270,028	17,891,003
Internal Services	5,793,041	5,966,218	6,595,951	7,098,840
Other Charges	10,829,032	11,055,835	12,065,878	12,749,884
Materials & Supplies	3,543,404	5,008,796	5,915,011	6,338,757
Leases & Rentals	584,683	8,847,741	664,502	668,310
Contributions/Committees/Direct Payments	1,661,836	1,894,571	1,532,339	1,607,345
Capital Outlay	11,419,527	28,862,478	48,921,815	24,627,345
Health Insurance Retirees/OPEB Trust Contributions	654,454	697,783	500,000	475,000
Grants, Donations & Insurance Recovery	2,645,339	2,121,590	1,285,125	1,341,015
Transfers to Other Funds	88,073,412	94,543,906	92,703,880	94,813,716
Appropriation Reserves	86,317	210,176	200,000	125,000
Internal Service Health & Dental Fund	14,278,931	15,367,518	16,681,600	16,589,450
Payments to Trustee	1,005,897	1,066,456	972,764	914,314
Debt Service	13,030,917	12,096,105	16,552,275	16,329,657
Pandemic Expenses	15,939,877	6,705,424	-	-
	<u>239,960,805</u>	<u>275,450,504</u>	<u>298,184,828</u>	<u>285,459,142</u>
Transfers	<u>(36,932,509)</u>	<u>(48,178,999)</u>	<u>(40,408,322)</u>	<u>(41,428,208)</u>
Total - Net	<u>\$ 203,028,296</u>	<u>\$ 227,271,505</u>	<u>\$ 257,776,506</u>	<u>\$ 244,030,934</u>

Expenditures By Type



**Summary of Funding Sources and Expenditures/Expenses
Fiscal Year 2024 Adopted Budget**

	Major - General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Enterprise Funds	Grand Total
Revenue							
Local	\$ 157,072,780	\$ 5,966,296	\$ -	\$ 1,783,000	\$ 6,023,300	\$ 22,816,797	\$ 193,662,173
State and Federal	15,304,101	6,665,987	273,265	1,221,377	-	15,000	23,479,730
Other Financing Sources	2,265,280	3,307,492	23,943,930	8,679,110	18,453,526	4,264,088	60,913,426
	<u>\$ 174,642,161</u>	<u>\$ 15,939,775</u>	<u>\$ 24,217,195</u>	<u>\$ 11,683,487</u>	<u>\$ 24,476,826</u>	<u>\$ 27,095,885</u>	<u>\$ 278,055,329</u>
Expenditures/Expenses	<u>\$ 174,642,161</u>	<u>\$ 16,131,474</u>	<u>\$ 24,217,195</u>	<u>\$ 15,204,050</u>	<u>\$ 26,663,865</u>	<u>\$ 28,600,397</u>	<u>\$ 285,459,142</u>
Net Change in Fund Balance/Net Assets	\$ -	\$ (191,699)	\$ -	\$ (3,520,563)	\$ (2,187,039)	\$ (1,504,512)	\$ (7,403,813)
Beginning Fund Balance/Net Assets, July 1, 2023	48,612,015	3,962,310	1,680,233	29,679,350	12,563,260	17,705,603	114,202,771
Ending Fund Balance/Net Assets, June 30, 2024	<u>\$ 48,612,015</u>	<u>\$ 3,770,611</u>	<u>\$ 1,680,233</u>	<u>\$ 26,158,787</u>	<u>\$ 10,376,221</u>	<u>\$ 16,201,091</u>	<u>\$ 106,798,958</u>

*The fund balance for the non-major funds in the aggregate is projected to decrease in fiscal year 2024. The decrease is primarily attributable to an increase in capital projects. Reserve balances accumulated from excess local sources and set aside for future local matches to state and federal grants will be used. Also, capital reserve balances set aside for projects will be used, as planned in the 6-year CIP.

Summary of Funding Sources and Expenditures/Expenses - Net Transfers
Fiscal Year 2024 Adopted Budget**

	Major - General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Enterprise Funds	Grand Total
Funding Sources							
Revenue							
Local	\$ 157,072,780	\$ 5,966,296	\$ -	\$ 1,783,000	\$ 6,023,300	\$ 22,816,797	\$ 193,662,173
State and Federal	15,304,101	6,665,987	273,265	1,221,377	-	15,000	23,479,730
Other Financing Sources	2,265,280	3,307,492	23,943,930	8,679,110	18,453,526	4,264,088	60,913,426
Less Interfund Transfers	(186,980)	(3,307,492)	(13,258,330)	(5,129,110)	(18,032,386)	(1,513,910)	(41,428,208)
	<u>\$ 174,455,181</u>	<u>\$ 12,632,283</u>	<u>\$ 10,958,865</u>	<u>\$ 6,554,377</u>	<u>\$ 6,444,440</u>	<u>\$ 25,581,975</u>	<u>\$ 236,627,121</u>
Beginning Fund Balance/Net Assets, July 1, 2023	48,612,015	3,962,310	1,680,233	29,679,350	12,563,260	17,705,603	114,202,771
Ending Fund Balance/Net Assets, June 30, 2024	<u>(48,612,015)</u>	<u>(3,770,611)</u>	<u>(1,680,233)</u>	<u>(26,158,787)</u>	<u>(10,376,221)</u>	<u>(16,201,091)</u>	<u>(106,798,958)</u>
	<u>\$ 174,455,181</u>	<u>\$ 12,823,982</u>	<u>\$ 10,958,865</u>	<u>\$ 10,074,940</u>	<u>\$ 8,631,479</u>	<u>\$ 27,086,487</u>	<u>\$ 244,030,934</u>
Expenditures/Expenses							
Expenditures/Expenses	\$ 174,642,161	\$ 16,131,474	\$ 24,217,195	\$ 15,204,050	\$ 26,663,865	\$ 28,600,397	\$ 285,459,142
Less Interfund Transfers	(36,727,039)	(2,626,712)	-	-	(241,699)	(1,832,758)	(41,428,208)
	<u>\$ 137,915,122</u>	<u>\$ 13,504,762</u>	<u>\$ 24,217,195</u>	<u>\$ 15,204,050</u>	<u>\$ 26,422,166</u>	<u>\$ 26,767,639</u>	<u>\$ 244,030,934</u>

**As a part of doing business, funds are transferred from one County fund to another. This usually occurs when the money is collected in one fund and allocated in another fund, such as debt service payments. Interfund transfers have been netted from the total budget figures shown above to eliminate duplication of transactions.

SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2023</u>	<u>Adopted FY2024</u>			
				<u>Principal</u>	<u>Interest</u>	<u>Other</u>	
						<u>Debt Service Expenditures/ Expenses</u>	<u>Total Requirements</u>
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
2019B VPSA Refunding 2002 School Bonds	7/15/2022	\$ 2,180,000	\$ 300,000	\$ 300,000	\$ 7,650	\$ 675	\$ 308,325
2005 VPSA School Bonds	7/15/2025	14,905,000	3,285,000	1,045,000	129,813	675	1,175,488
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	275,000	65,000	59,472	-	124,472
2012 VPSA School Bonds	7/15/2032	6,925,000	4,255,000	345,000	177,691	850	523,541
2014 VPSA School Bonds	1/15/2035	8,530,000	6,080,000	390,000	238,543	850	629,393
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	3,080,000	720,000	123,732	675	844,407
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	2,240,000	325,000	108,134	850	433,984
2016 VPSA School Bonds	7/15/2036	11,575,000	9,045,000	500,000	290,635	770	791,405
2017 VPSA School Bonds	7/15/2037	8,100,000	6,695,000	325,000	246,485	850	572,335
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,800,000	230,000	64,077	850	294,927
2018 VPSA School Bonds	7/15/2038	7,850,000	6,785,000	300,000	258,843	850	559,693
2019 VPSA School Bonds	7/15/2039	7,765,000	7,010,000	280,000	278,935	850	559,785
2020 VPSA School Bonds	7/15/2040	8,000,000	7,390,000	320,000	209,670	775	530,445
2021 VPSA School Bonds	7/15/2041	8,580,000	8,305,000	290,000	277,780	775	568,555
2022 VPSA School Bonds	7/15/2042	9,080,000	9,080,000	175,000	532,055	850	707,905
		<u>110,240,000</u>	<u>75,625,000</u>	<u>5,610,000</u>	<u>3,003,515</u>	<u>11,145</u>	<u>8,624,660</u>
<u>Lease Revenue Bonds</u>							
2016A VFPF VRA	10/1/2029	10,375,000	7,220,000	895,000	311,690	-	1,206,690
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	6,560,000	285,000	273,078	-	558,078
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	2,050,000	75,000	91,940	-	166,940
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	32,165,000	970,000	1,481,251	-	2,451,251
2022 Motorola Lease Purchase	1/1/2027	2,587,369	2,090,582	506,925	42,651	-	549,576
		<u>54,867,369</u>	<u>50,085,582</u>	<u>2,731,925</u>	<u>2,200,610</u>	<u>-</u>	<u>4,932,535</u>
<u>Enterprise Funds</u>							
<u>Revenue Bonds</u>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	3,485,000	695,000	160,797	-	855,797
2020 VRA Pooled	10/1/2030	1,245,000	1,040,000	110,000	50,481	-	160,481
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,510,000	-	422,588	1,500	424,088
		<u>17,295,000</u>	<u>14,035,000</u>	<u>805,000</u>	<u>633,866</u>	<u>1,500</u>	<u>1,440,366</u>
Total All Issues		<u>\$ 182,402,369</u>	<u>\$ 139,745,582</u>	<u>\$ 9,146,925</u>	<u>\$ 5,837,991</u>	<u>\$ 12,645</u>	<u>\$ 14,997,561</u>

Current Debt Service Amortization Schedule

Years	<i>Debt Service Funds</i>						<i>Enterprise Funds</i>	
	<u>General Obligation Bonds</u>		<u>Lease Revenue Bonds</u>		<u>Capital Leases</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
FY 2024	\$ 5,610,000	\$ 3,003,515	\$ 2,225,000	\$ 2,157,959	\$ 506,925	\$ 42,651	\$ 805,000	\$ 633,866
FY 2025	5,675,000	2,639,597	2,330,000	2,041,238	517,263	32,307	790,000	592,994
FY 2026	5,945,000	2,366,866	2,455,000	1,920,197	527,815	21,755	635,000	556,478
FY 2027	5,025,000	2,113,647	2,575,000	1,794,528	538,579	10,984	665,000	523,166
FY 2028	4,320,000	1,847,565	2,705,000	1,664,328	-	-	700,000	488,187
FY 2029	4,505,000	1,658,407	2,840,000	1,531,087	-	-	740,000	451,287
FY 2030	4,255,000	1,483,395	2,975,000	1,393,678	-	-	825,000	411,184
FY 2031	4,110,000	1,325,462	1,900,000	1,275,581	-	-	865,000	367,878
FY 2032	4,275,000	1,162,409	1,990,000	1,180,725	-	-	745,000	326,622
FY 2033	4,430,000	997,571	2,090,000	1,083,225	-	-	785,000	287,416
FY 2034	4,070,000	848,566	2,185,000	987,172	-	-	820,000	250,387
FY 2035	4,210,000	709,354	2,275,000	893,119	-	-	855,000	215,841
FY 2036	3,705,000	575,204	2,375,000	793,497	-	-	890,000	179,850
FY 2037	3,840,000	449,545	2,480,000	689,438	-	-	925,000	142,416
FY 2038	3,155,000	333,826	2,595,000	580,697	-	-	960,000	103,538
FY 2039	2,680,000	238,554	2,705,000	467,888	-	-	995,000	63,215
FY 2040	2,200,000	162,205	2,255,000	361,241	-	-	1,035,000	21,347
FY 2041	1,705,000	101,535	2,355,000	260,159	-	-	-	-
FY 2042	1,220,000	54,775	2,290,000	158,081	-	-	-	-
FY 2043	690,000	17,399	2,395,000	53,825	-	-	-	-
	<u>\$ 75,625,000</u>	<u>\$ 22,089,397</u>	<u>\$ 47,995,000</u>	<u>\$ 21,287,663</u>	<u>\$ 2,090,582</u>	<u>\$ 107,697</u>	<u>\$ 14,035,000</u>	<u>\$ 5,615,672</u>

Consolidated Payments to Agencies

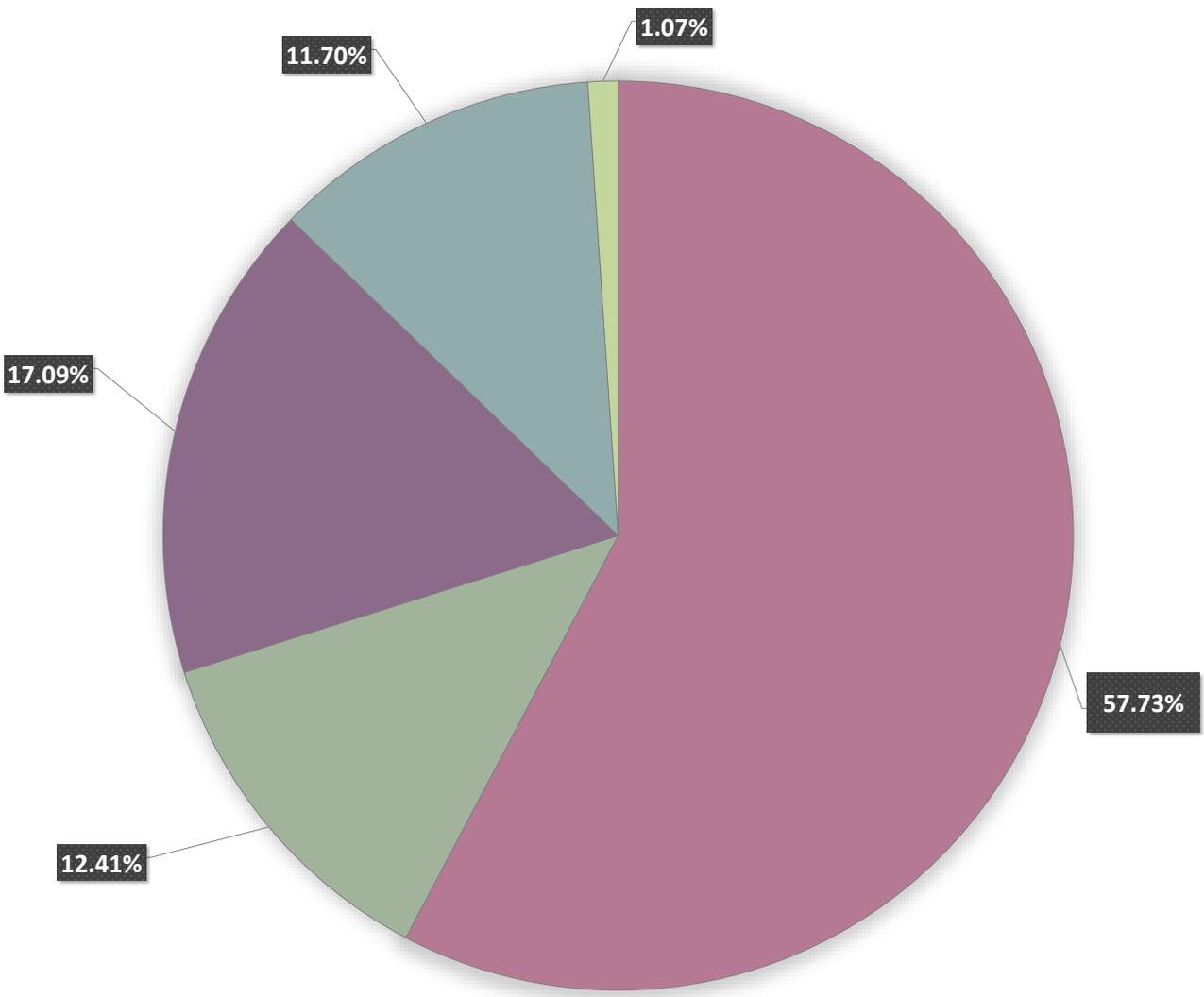
<u>Fund</u>		<u>FY2024 Adopted</u>
	<u>Exemplary Public Safety</u>	
General Fund	Colonial Community Corrections	\$ 144,448
General Fund	Heritage Humane Society	35,000
General Fund	HRPDC-Metrop. Medical Response System (MMRS)	14,298
General Fund	Magistrate	2,000
General Fund	Middle Peninsula Juvenile Detention (Merrimac Center)	199,780
General Fund	Peninsula Regional Animal Shelter	207,872
General Fund	Virginia Peninsula Regional Jail	2,960,615
General Fund	York-Poquoson Social Services-Comprehensive Services Act	454,920
General Fund	York-Poquoson Social Services-Local Match-Programs/Operations	2,152,720
	Sub-total Exemplary Public Safety	<u>\$ 6,171,653</u>
	<u>Excellent Educational Opportunities</u>	
General Fund	Child Development Resources	\$ 75,000
General Fund	Colonial Juvenile Services Commission	175,864
General Fund	Virginia Peninsula Community College	143,058
General Fund	Williamsburg Regional Library	807,665
General Fund	YMCA RF Wilkinson	75,000
General Fund	YMCA Victory	50,000
	Sub-total Excellent Educational Opportunities	<u>\$ 1,326,587</u>
	<u>Value-Driven Economic Development</u>	
Tourism Fund	Daughters of the American Revolution Comte de Grasse Chapter	\$ 9,400
General Fund	EVRIFA	20,000
Tourism Fund	Greater Williamsburg Chamber Alliance-Business Council	89,112
Tourism Fund	Greater Williamsburg Chamber Alliance-Tourism Council	28,064
General Fund	Hampton Roads Alliance	80,555
General Fund	Hampton Roads Military & Federal Facilities Alliance	35,160
General Fund	Hampton Roads Workforce Council	17,070
Tourism Fund	Historic Triangle Recreational Facilities Authority	321,424
Tourism Fund	Jamestown-Yorktown Foundation INC	100,000
General Fund	Launchpad Regional Incubator	34,500
General Fund	Sister Cities	5,000
General Fund	Small Business Development Center	10,000
General Fund	START Peninsula	7,004
Tourism Fund	Virginia Air & Space Science Center	10,000
General Fund	Virginia Peninsula Chamber of Commerce	12,500
Tourism Fund	Waterman's Museum	33,000
General Fund	Williamsburg Area Transit Authority (WATA)	377,377
General Fund	York County Chamber of Commerce	20,000
Tourism Fund	York County Historical Committee	12,600
Tourism Fund	York County Historical Museum	5,000
Tourism Fund	Yorktown Foundation-Administrative Support	3,500
Tourism Fund	Yorktown Foundation-Celebrate Yorktown/Symphony	5,000
Tourism Fund	Yorktown Foundation-Tall Ships Committee	15,000
	Sub-total Value-Driven Economic Development	<u>\$ 1,251,266</u>
	<u>Outstanding Communications & Customer Service</u>	
General Fund	Colonial Behavioral Health	\$ 1,095,000
General Fund	Community Services Grants	60,000
General Fund	Housing Partnerships Inc. (HPI)	15,000
General Fund	Lackey Free Clinic	30,000
General Fund	Peninsula Alcohol Safety Action Program (PASAP)	25,000
Grants & Donations Fund	Peninsula Emergency Medical Services (PEMS)	11,251
General Fund	Peninsula Health District	386,563
General Fund	Virginia Peninsula Mayors & Chairs on Homelessness	14,454
General Fund	Williamsburg Area Medical Assist Corp (Olde Towne)	120,256
General Fund	York County Arts Commission	70,000
	Sub-total Outstanding Communication & Customer Service	<u>\$ 1,827,524</u>

Fund

Adopted

Environmental Stewardship with a Focus on Resiliency

General Fund	Colonial Soil & Water	\$	5,000
General Fund	HRPDC-HR Clean Community System		4,459
Sewer Fund	HRPDC-HR Fog Study		4,365
General Fund	HRPDC-Member Contribution		64,342
Sewer Fund	HRPDC-Municipal Construction Standards Committee		2,682
General Fund	HRPDC-Regional Stormwater Education		5,647
Stormwater Fund	HRPDC-Regional Stormwater Program		11,937
Water Utility Fund	HRPDC-Regional Water Programs		2,384
Water Utility Fund	HRPDC-Sea Level		12,231
Sewer Fund	HRPDC-Wastewater Programs		2,235
	Sub-total Environmental Stewardship with a Focus on Resiliency	\$	<u>115,282</u>
	Total	\$	<u>10,692,312</u>



- Exemplary Public Safety
- Excellent Educational Opportunities
- Outstanding Communication & Customer Service
- Value-Driven Economic Development
- Environmental Stewardship with a Focus on Resiliency

Payments to Agencies - Community Services Grants
Funding from the General Fund

<u>Agency Name</u>	<u>FY2024 Adopted</u>
Avalon Center	\$ 4,000
Bacon Street Youth and Family Services	4,000
BikeWalk	960
Colonial Court Appt Spec Advocates (CASA)	2,600
Community Brain Injury Services/ The Denbigh House	2,150
Historic Virginia Land Conservancy	1,550
Hospice House and Support Care of Williamsburg	5,350
Natasha House, Inc.	8,250
The Arc of Greater Williamsburg	2,500
Transitions Family Violence	6,100
VA Washington-Rochambeau Rev Rte Association	1,350
VFW Post 960	5,000
Virginia Peninsula Food Bank	5,000
Williamsburg Area Faith in Action	2,840
Williamsburg - Meals on Wheels	2,800
York County - Meals on Wheels	5,550
Total	<u>\$ 60,000</u>

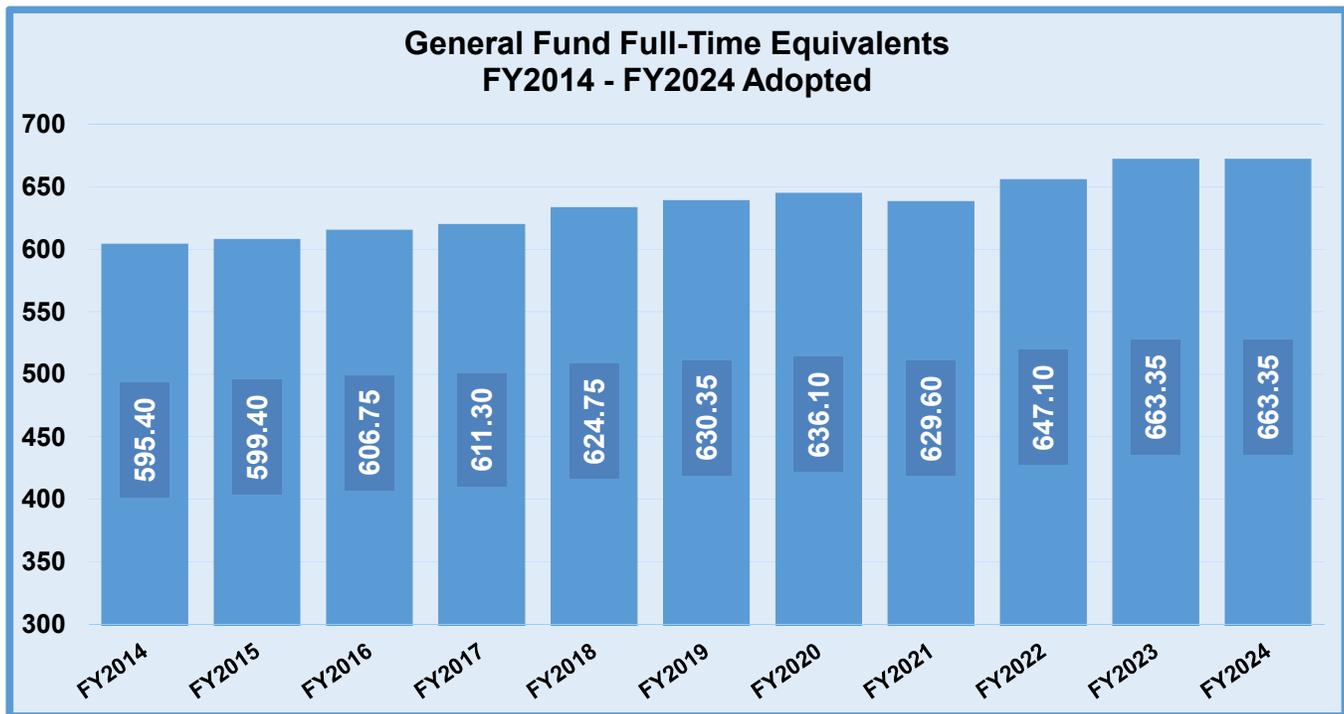
Summary of Total Entity Funded Full-time Equivalents (FTE's)

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Adopted FY2023</u>	<u>Adopted FY2024</u>	<u>Change in FTE's</u>	<u>Notes</u>
General Fund						
Board of Supervisors	1.00	1.00	1.00	1.00	-	
County Administration	5.55	4.55	4.55	4.55	-	
County Attorney	4.00	4.00	4.00	4.00	-	
Public Affairs	6.50	7.50	8.00	6.00	(2.00)	(A,B)
General Registrar's Office	3.50	3.50	3.50	3.50	-	
Clerk of the Circuit Court	14.00	14.00	15.00	15.00	-	
Commonwealth's Attorney	12.75	12.75	14.00	14.00	-	
Victim-Witness Assistance Program	3.00	3.00	3.00	3.00	-	
Domestic Violence Program	0.75	0.75	0.75	0.75	-	
Circuit Court	1.50	1.50	2.00	2.00	-	
Sheriff General Operations	14.00	14.00	14.00	15.00	1.00	(B)
Law Enforcement	57.00	62.00	64.00	63.00	(1.00)	(C)
Investigations	14.00	13.00	13.00	14.00	1.00	(C)
Civil Operations/Court Security	19.00	18.00	18.00	18.00	-	
Sheriff Community Services	12.50	13.50	15.50	15.50	-	
Fire & Life Safety Administration	4.50	4.50	4.50	4.50	-	
Fire & Rescue Operations	138.00	143.00	153.00	152.00	(1.00)	(D)
Technical Services & Special Operations	3.00	3.00	3.00	3.00	-	
Prevention & Community Safety	3.00	4.00	4.00	5.00	1.00	(D)
Fire & Life Safety Support Services	3.00	3.00	3.00	3.00	-	
Animal Services	2.00	2.00	2.00	2.00	-	
Emergency Management	1.50	1.50	1.50	1.50	-	
Emergency Communications	44.75	47.00	46.50	46.50	-	
Planning & Development Services - Administration	2.00	2.00	2.00	2.00	-	
Planning & Development Services - Building Safety	13.00	13.00	13.00	12.00	(1.00)	(E)
Planning & Development Services - Development Services	8.00	8.00	8.00	9.00	1.00	(E)
Planning & Development Services - Planning	3.00	3.00	4.00	4.00	-	
Finance	2.25	2.25	2.25	2.25	-	
Accounting & Financial Reporting	4.00	4.00	4.00	4.00	-	
Budget	3.00	3.00	3.00	3.00	-	
Fiscal Accounting Services	9.00	9.00	9.00	9.00	-	
Information Technology	22.00	23.00	23.00	23.00	-	
Human Resources	8.00	8.00	8.00	9.00	1.00	(A)
Central Purchasing	5.00	5.00	5.00	5.00	-	
Commissioner of the Revenue	18.50	18.50	19.00	19.00	-	
Treasurer	12.00	12.00	12.00	12.00	-	
Real Estate Assessment	7.00	7.00	7.00	7.00	-	
Office of Economic Development	3.00	3.00	-	-	-	
Library Services	32.50	32.50	33.50	34.50	1.00	(F)
Public Works Administration	2.00	2.00	2.00	2.00	-	
Engineering & Facility Maintenance	18.00	18.00	18.00	20.00	2.00	(G)
Grounds Maintenance & Construction	40.00	43.00	43.00	43.00	-	
Stormwater Operations	12.55	12.55	12.55	12.55	-	
Mosquito Control	15.00	15.00	15.00	12.00	(3.00)	(H)
Community Services Administration	3.00	3.75	3.75	3.75	-	
Housing	6.00	6.50	6.50	6.50	-	
Parks & Recreation	12.00	12.00	12.00	12.00	-	
Total General Fund	<u>629.60</u>	<u>647.10</u>	<u>663.35</u>	<u>663.35</u>	<u>-</u>	
Workers' Compensation Fund	1.00	1.00	1.00	1.00	-	
Tourism Fund	7.50	7.50	10.50	11.50	1.00	(I)
Social Services Fund	61.90	63.40	63.40	64.30	0.90	(J)
Yorktown Operations Fund	0.50	0.50	0.50	0.50	-	
Regional Radio Fund	0.75	-	-	-	-	
Children & Family Services Fund	24.20	24.20	24.20	24.80	0.60	(K)
Vehicle Maintenance Fund	12.05	13.40	13.40	13.40	-	
Information Technology Fund	-	1.00	1.00	2.00	1.00	(L)
Solid Waste Management Fund	12.70	12.10	12.10	11.10	(1.00)	(M)
Sewer Utility Fund	62.90	64.15	64.65	66.65	2.00	(M,N)
Total Non-General Funds	<u>183.50</u>	<u>187.25</u>	<u>190.75</u>	<u>195.25</u>	<u>4.50</u>	
Total Entity	<u>813.10</u>	<u>834.35</u>	<u>854.10</u>	<u>858.60</u>	<u>4.50</u>	

Summary of Total Entity Funded Full-time Equivalents (FTE's), cont'd

Notes: Changes from FY2023 Adopted Budget to FY2024 Adopted Budget

- (A) Reclassification of 1.0 FTE from Public Affairs to Human Resources.
- (B) Reclassification of 1.0 FTE from Public Affairs to Sheriff General Operations.
- (C) Reclassification of 1.0 FTE from Law Enforcement to Investigations.
- (D) Reclassification of 1.0 FTE from Fire & Rescue Operations to Prevention & Community Safety.
- (E) Reclassification of 1.0 FTE from Building Safety to Development Services.
- (F) Reclassification of 1.0 FTE from Grounds Maintenance.
- (G) Reclassification of 2.0 FTE from Mosquito Control.
- (H) Reclassification of 2.0 FTE to Facilities Maintenance and 1.0 FTE to Grounds Maintenance.
- (I) Addition of 1.0 FTE Marketing and Communications Manager.
- (J) Net decrease of 0.1 FTE due to reorganization in Social Services (eliminated a 0.5 FTE and increased a 0.6 FTE to 1.0 FTE), plus addition of 1.0 FTE Housing Stabilization Specialist.
- (K) Reclassification of four Teachers from 0.6 FTE to 0.75 FTE.
- (L) Addition of 1.0 FTE Administrative Technician.
- (M) Reclassification of 1.0 FTE from Solid Waste Management to Sewer Utility.
- (N) Addition of 1.0 FTE Pump Station Mechanic.



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**Adopted
Capital Improvements Program
FY2024-FY2029**

Introduction

The County's Capital Improvements Program (CIP) is a six-year plan which addresses both repair and replacement of existing infrastructure as well as the construction or acquisition of new facilities and equipment to accommodate current and future demands for service. A capital expenditure must have an estimated expected useful life that exceeds one year and a cost of at least \$30,000 to qualify for inclusion in the CIP. The Board of Supervisors approves the six-year plan; however, only the budget for the first year is appropriated as part of the County budget.

The County's CIP is divided into three sections depending on which fund is sourced for the projects: General projects funded in the County Capital Fund, Stormwater management projects funded in the County Stormwater Fund, and projects paid for from fees or internal charges such as those in the Vehicle Maintenance Fund, Solid Waste Fund, or Sewer Utility Fund. General projects are related to general governmental services in areas such as administrative services, public safety, educational services, public works, and community services. Stormwater projects are those that address stormwater runoff and erosion control. Projects funded from internal charges and user fees are those that support the County's fleet operations and garbage, recycling, and sewer services.

The CIP is funded either on a pay-as-you-go basis or through debt issuance. Pay-as-you-go funding is derived from sources such as tax revenues, interest earnings, payments from other governmental agencies, cash proffers, and user fees. Local revenues make up approximately 90% of the General Fund revenues and are the primary revenue source used to fund the General Fund projects. The County also seeks grant funding for projects when available, such as Virginia Department of Transportation (VDOT) shared road projects and Virginia Department of Environmental Quality (VDEQ) funds for qualifying Stormwater projects. Debt funding may include general obligation bonds, revenue bonds, or lease financing.

The School Division's CIP is proposed by the School Superintendent and presented to the School Board for approval. The approved School CIP is included in the County's Proposed CIP for consideration and adoption by the Board of Supervisors, and is included as a part of the County's Adopted CIP.

The County has elected to debt finance all of the School Division's CIP projects that have useful life projections equal to or greater than the length of the debt financing. In Virginia, school divisions are not able to issue debt, so the County must issue debt on their behalf. School divisions do, however, record the assets procured with debt financing. At the time of this recommendation, the funding model reflects the current estimate of the amount of cash funding and debt financing that will be used to pay for the CIP projects. The funding sources included in the CIP document show the best estimates available at the time the document is prepared; however, circumstances are subject to change depending on cash funds available at the time the projects are undertaken. Whenever debt financing is indicated as a funding source, it is the County's intent to reimburse itself for any cash advanced prior to issuing the debt.

Methodology

Historically, the County's CIP process begins in August when departments are required to submit their projects for consideration for the next six year cycle. During the months of October and November, the CIP review committee (the Committee) meets to receive presentations and briefings from the various project requestors and to discuss project merits and priorities. The Committee includes representatives from County departments, senior management staff and the School Division. The amount of funding for the next year is provided by the County Administrator and committee members independently provide their recommendations regarding which projects should be included within those funding constraints. The recommendations are sent to the County Administrator for review and realignment if necessary. After completion of the review process, the County Administrator's proposed CIP is presented to the Board at a regular meeting or work session and also referred to the Planning Commission for certification of consistency with the Comprehensive Plan. Throughout the process, the Board provides comments and makes recommendations for changes as it finds necessary. The CIP is adopted at the same time as the fiscal year operating budget in May.

The COVID-19 pandemic disrupted our Capital plan for FY2021. In the face of uncertain revenues, the Board adopted a CIP for FY2021 that eliminated most of the planned cash capital funding and shifted planned capital projects out one year to establish a new baseline beginning with the FY2022-FY2027 CIP. Subsequent federal legislation, most notably the American Rescue Plan Act, has provided relief funding to the County that has improved our financial position and has allowed us to get delayed projects back on track over the last two years. This CIP reflects a return to a more normal capital spending plan.

FY 2024 Adopted CIP Projects

The majority of the fiscal year 2024 to 2029 capital plan involves repair and replacement of existing equipment. As vehicles and machinery are replaced, the operating budget is positively impacted by more fuel efficient units. When building improvements such as roofing and HVAC are scheduled, some allowance is made for utility expenses and expected cost savings. Expanding and construction of new facilities has the opposite effect by increasing utilities, maintenance costs, day to day operational costs and even personnel. These allowances have been considered in the operating budget.

The upcoming Stormwater projects should not have an impact on the operating budget. Sewer projects are funded by user fees and as new pump stations are added, expenses are adjusted accordingly.

Following is a brief description of the capital projects that are adopted for fiscal year 2024 along with the Board of Supervisors' strategic priorities that are addressed and the amount of funding adopted. Submissions from the departments are included in this document and provide additional details about the projects planned over the next six years.

GENERAL FUND SUPPORTED PROJECTS

Administrative Services Projects-County Administration:

Exemplary Public Safety

Value-Driven Economic Development

Environmental Stewardship with a Focus on Resiliency

Maximize Outstanding Communications and Customer Service

Building and Building Renovations:

\$1,750,000

Funding is for Furnishings, Security, and IT for the Law Enforcement and Planning & Development Services Buildings.

General Economic Development Activities:

\$250,000

Funding will support initiatives to encourage economic development or redevelopment by assisting with property assemblage, site preparation, infrastructure construction, etc.

Public Safety Projects-Sheriff's Office:

Exemplary Public Safety

Expansion of Firing Range:

\$25,000

Funding is for additional maintenance at the firing range, funded by the Hampton Roads Criminal Justice Training Academy by agreement.

Public Safety Projects-Fire & Life Safety:

Exemplary Public Safety

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Backup Power – Emergency Shelter & Disaster Support:

\$100,000

Funding is to provide necessary upgrades and replacements for current shelter back-up power capabilities.

Fire Apparatus:

\$1,800,000

Funding is to replace existing older, less reliable apparatuses such as pumpers, pumper/tankers, an aerial ladder unit and advanced life support medic units.

Public Safety Projects-Emergency Communications and Radio Maintenance:

Exemplary Public Safety

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Regional Radio Project:

\$1,000,000

The County's state of the art communications system requires periodic updates in order to keep the software platforms' technologies current for existing and future next-generation 9-1-1 systems' needs. Funding is requested to aggregate an amount to supplement anticipated upgrades. This approach is consistent with other public safety related projects in order to smooth the funding required in any given year.

County Fire Alarm System:

\$75,000

Funding is for the replacement of the County’s fire alarm system. The age of the current system makes it difficult for proper monitoring. Additionally, there are limited resources available for service and parts repair.

Computer Aided Dispatch (CAD) Replacement:

\$125,000

Funding is for the replacement of critical dispatch equipment ahead of a larger replacement project scheduled for FY2026. Some computer equipment requires replacement prior to end-of-life for the major CAD components.

Public Works Projects

Exemplary Public Safety

Excellent Educational Opportunities

Environmental Stewardship with a Focus on Resiliency

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Highway & Other Transportation Improvements:

\$1,000,000

Funding supports improvements to the transportation network. This includes new roadways and road or shoulder widening or elevation. Most of the available funds are typically designated for improvements funded jointly by the County and VDOT on a 50/50 basis through the State Revenue Sharing Program.

Security in Public Buildings:

\$50,000

Funding will support the installation of appropriate security features and measures (locks, distress alarms, etc.) necessary in various facilities to ensure employee and public safety.

Tennis/Basketball Court Repair:

\$200,000

Funding will support the life-cycle resurfacing, seal coating and color coating of the County’s 34 existing tennis courts and 38 basketball courts at school and park sites.

Roof Repair/Replacement:

\$50,000

Funding for life-cycle roof replacements and major repairs at County facilities.

HVAC Replacement:

\$120,000

Project components include: replacement of heat pumps or AC units; air-handlers, boilers, chillers, water heaters, control systems, geo-thermal system pumps, airmation units, cooling towers, etc. at various County buildings as failures occur or as useful/serviceable life is reached.

Parking Lot Repair:

\$200,000

Funding supports the construction of additional parking spaces at certain facilities, repaving or seal-coating of existing parking lots, repair / replacement of concrete curbs, and parking lot re-striping.

Building Maintenance & Repair:

\$640,000

Project components include: floor covering replacements; painting and miscellaneous repairs, maintenance and renovations; equipment, furniture and appliance replacements in various buildings; pier maintenance; and energy efficient projects such as caulking and window and door replacements.

Disability Compliance:

\$100,000

Project involves upgrading sidewalks, picnic tables and site fixtures to remove accessibility barriers and to meet standards for access and use by persons with disabilities.

Major Grounds Repair & Maintenance:

\$100,000

Capital maintenance projects include brick paver repair, fence repair, bench and trash container replacement, re-lamping of athletic field lights, repairs to all docks and piers throughout the County and replacement of wooden guardrails at various park locations.

Grounds Maintenance Machinery & Equipment Replacement:

\$50,000

Funding supports the scheduled replacement of grounds maintenance equipment (tractors, forklifts, mowers, etc.) based on useful life and serviceability assessments.

Underground Utilities:

\$1,000,000

Funding to eliminate overhead utilities and place them underground to improve visual appeal along major transportation corridors and beautify the County.

Active Transportation Fund Infrastructure Improvements:

\$350,000

Funding provides safe havens for pedestrians and bicyclists, walkways and bikeways reduce conflicts among the various roadway uses, enhancing safety. Most of the funds would be used to leverage state and federal funds through the Revenue Sharing (50/50 match) and the Transportation Alternatives Set-Aside (80/20 match) Programs.

Community Services Projects

Environmental Stewardship with a Focus on Resiliency

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Back Creek Park Boat Landing/Park Improvements:

\$460,000

Funding to extend piers, add a kayak/canoe launch, and make other minor improvements at Back Creek Park.

Tourism Information Center/Dockmaster Building:

\$1,750,000

Funding for Architecture/Engineering and Construction on new Tourism Information Center at Yorktown Beach.

New Quarter Park Kayak Launch/Improvements:

\$500,000

Funding to add a kayak launch and make other minor improvements at New Quarter Park.

Marquis Park Property:

\$100,000

Funding to develop an unimproved green space next to the Marquis Center into a neighborhood park.

STORMWATER FUND PROJECTS

*Environmental Stewardship with a Focus on Resiliency
Maximize Outstanding Communications and Customer Service*

The following stormwater projects are adopted for FY2024:

Project Name	Adopted Funding
Wormley Creek Headwaters/Edgehill Replacements	\$320,000
Queens Lake Dam and Ravines	700,000
Brightwood Stream Restoration	200,000
Celestial Way Stream Restoration	1,020,000
In-House Stormwater Construction/Maintenance Projects	<u>200,000</u>
Total FY2024 Funding	<u>\$2,440,000</u>

Vehicle Maintenance Projects

*Exemplary Public Safety
Environmental Stewardship with a Focus on Resiliency
Maximize Outstanding Communications and Customer Service*

Fuel Sites Upgrades

\$1,100,000

Funding is to upgrade fuel sites to include new underground storage tanks, fuel dispensers and pumps, new tank management software, diesel exhaust fluid dispensers, electric charging stations, canopies, double fuel islands and propane.

SEWER FUND PROJECTS

Exemplary Public Safety

Environmental Stewardship with a Focus on Resiliency

Maximize Outstanding Communications and Customer Service

Value-Driven Economic Development

The following sewer and sewer fund related projects are adopted for FY2024:

Project Name	Adopted Funding
Whites Faulkner Area	\$1,500,000
EDA Building Site Sewer Infrastructure	100,000
Sewer Line Rehabilitation	2,100,000
Pump Station Rehabilitation	1,600,000
Emergency Generator Replacement	150,000
Combination Jetter/Dump Truck Replacements	400,000
Don Juan Lift Station Retirement and Kiln Creek Sewer Extension	<u>350,000</u>
Total FY2024 Funding	<u>\$6,200,000</u>

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GENERAL FUND

FUND 1100

This fund accounts for the revenues and expenditures relating to the County's general operations. Details related to the funding sources follow the summary page. Details on the functional categories below follow the revenue section and individual functional category details are located in the blue tab sections.

GENERAL FUND

	FY2021 Actual Amount	FY2022 Actual Amount	FY2023 Adopted Budget	FY2024 Adopted	% of Total FY2024 Adopted Funding Sources
Funding Sources					
General Property Taxes	\$ 95,895,866	\$ 102,526,652	\$ 103,100,000	\$ 107,353,500	61.47%
Other Local Taxes	33,899,151	40,216,769	39,138,045	41,903,000	23.99%
Permits, Fees, and Regulatory Licenses	968,827	1,253,372	1,100,150	1,231,000	0.70%
Fines & Forfeitures	268,428	325,486	467,500	495,000	0.28%
Use of Money & Property	206,098	(64,767)	380,000	1,312,001	0.75%
Charges for Services	2,153,460	3,065,989	2,412,000	2,629,500	1.51%
Fiscal Agent Fees & Administration	254,009	284,637	292,260	290,140	0.17%
Miscellaneous	367,389	283,195	204,000	170,000	0.10%
Recovered Costs	1,495,461	1,637,475	1,497,170	1,688,639	0.97%
State Non-Categorical Aid	8,845,918	8,803,140	8,787,000	8,777,000	5.03%
State Shared Expenses	4,290,628	4,555,408	4,960,570	5,216,116	2.99%
State Categorical Aid	585,894	652,694	618,000	640,700	0.37%
State Grants	48,757	78,874	36,900	36,900	0.02%
Federal Paid in Lieu of Tax	11,363	11,640	11,000	11,000	0.01%
Federal Categorical Aid	17,925,589	10,453,520	748,875	622,385	0.36%
Non-Revenue Receipts	14,119	8,251,031	-	-	0.00%
Transfer from Other Funds	3,079,359	7,726,682	2,068,130	2,265,280	1.30%
Total Funding Sources	\$ 170,310,316	\$ 190,061,797	\$ 165,821,600	\$ 174,642,161	100.00%

					% Change Adopted 2023/ Adopted 2024
Expenditure by Functional Category					
Administrative Services	\$ 2,800,936	\$ 4,521,424	\$ 3,496,246	\$ 3,551,289	1.6%
Judicial Services	2,787,448	2,671,757	3,442,122	3,591,608	4.3%
Public Safety	30,698,997	35,885,535	44,092,839	48,061,777	9.0%
Planning & Development Services	2,257,123	2,443,638	3,054,734	3,394,136	11.1%
Management Services	8,702,815	8,913,196	11,050,410	11,954,596	8.2%
Education & Educational Services	65,721,368	68,401,817	70,645,480	73,467,588	4.0%
Human Services	3,817,017	3,964,737	4,605,855	4,803,626	4.3%
Public Works	8,102,426	9,183,339	10,745,604	11,586,504	7.8%
Community Services	3,706,492	12,224,015	3,702,680	3,970,487	7.2%
Capital Outlay & Fund Transfers	12,461,142	23,177,648	9,853,508	9,492,535	-3.7%
Non-Departmental	17,332,285	8,851,110	1,132,122	768,015	-32.2%
Total Expenditures	\$ 158,388,049	\$ 180,238,216	\$ 165,821,600	\$ 174,642,161	5.3%

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 48,612,015
Projected FY2023 Funding Sources:	
Local	148,591,125
State & Federal	15,162,345
Other financing sources	2,068,130
	\$ 165,821,600
Projected FY2023 Expenditures	165,821,600
Net Change	-
Projected Fund Balance 6/30/2023	\$ 48,612,015
Projected FY2024 Funding Sources:	
Local	\$ 157,072,780
State & Federal	15,304,101
Other financing sources	2,265,280
	174,642,161
Projected FY2024 Expenditures	174,642,161
Net Change	-
Projected Fund Balance 6/30/2024	\$ 48,612,015

General Fund Revenues

	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues	\$ Change	%Change
Revenue Local Sources						
General Property Taxes						
Real estate taxes	\$ 74,424,101	\$ 76,419,942	\$ 81,300,000	\$ 84,000,000	\$ 2,700,000	3.3%
Real estate tax penalties	229,759	473,787	300,000	325,000	25,000	8.3%
Real estate tax interest	114,409	67,283	100,000	200,000	100,000	100.0%
Public Service Corp	3,726,198	3,320,870	3,300,000	3,303,500	3,500	0.1%
Personal property taxes	17,233,281	22,064,116	17,950,000	19,300,000	1,350,000	7.5%
Mobile home taxes	22,966	23,051	-	25,000	25,000	100.0%
Machinery/Tools	145,152	157,603	150,000	200,000	50,000	33.3%
Subtotal	<u>95,895,866</u>	<u>102,526,652</u>	<u>103,100,000</u>	<u>107,353,500</u>	<u>4,253,500</u>	<u>4.1%</u>
Other Local Taxes						
Local sales tax	11,757,686	13,214,143	13,500,000	14,300,000	800,000	5.9%
Historic Triangle tax	4,908,304	5,427,724	5,500,000	5,800,000	300,000	5.5%
Lodging tax	1,072,439	1,898,000	1,770,000	2,100,000	330,000	18.6%
Lodging tax penalty	12,935	20,602	-	-	-	0.0%
Lodging tax interest	2,905	3,301	-	-	-	0.0%
Meals tax	3,124,475	3,937,955	3,957,345	4,200,000	242,655	6.1%
Meals tax penalty	10,782	12,268	-	-	-	0.0%
Meals tax interest	1,958	2,062	-	-	-	0.0%
Cigarette tax	-	1,544,370	1,700,000	1,800,000	100,000	5.9%
Occupational license	7,350,293	8,616,648	7,259,000	8,500,000	1,241,000	17.1%
Occupational license penalty	30,395	31,025	-	-	-	0.0%
Occupational license interest	26,035	26,722	-	-	-	0.0%
Utility consumption tax	230,278	230,649	230,000	230,000	-	0.0%
Communications sales tax	968,207	939,749	950,000	950,000	-	0.0%
Motor vehicle license	1,599,783	1,664,712	1,650,000	1,650,000	-	0.0%
Bank franchise tax	367,400	367,538	350,000	375,000	25,000	7.1%
Franchise tax - Verizon surcharge	4,464	4,077	-	-	-	0.0%
Recordation tax	409,834	458,158	400,000	400,000	-	0.0%
Deeds of conveyance	1,797,561	1,639,751	1,711,700	1,400,000	(311,700)	-18.2%
Short-term rental	17,964	14,030	10,000	18,000	8,000	80.0%
Motor vehicle rental tax	205,453	163,285	150,000	180,000	30,000	20.0%
Subtotal	<u>33,899,151</u>	<u>40,216,769</u>	<u>39,138,045</u>	<u>41,903,000</u>	<u>2,764,955</u>	<u>7.1%</u>
Permits, Fees, Regulatory Licenses						
Dog license	11,753	10,329	5,000	5,000	-	0.0%
Wetlands permits	1,500	1,558	-	1,500	1,500	100.0%
Ches Bay application fees	3,750	3,900	2,000	2,000	-	0.0%
Zoning fees	8,519	16,620	9,000	10,000	1,000	11.1%
Plan review fees	13,296	19,646	15,000	20,000	5,000	33.3%
Map maint fees	1,969	3,463	2,500	8,000	5,500	220.0%
Planning/Public Works insp fees	2,309	3,057	2,500	3,000	500	20.0%
Board of Zoning/Subdivision	1,611	310	-	-	-	0.0%
Zoning verification	1,100	960	1,000	1,000	-	0.0%
Land transfer fees	2,568	2,593	2,500	2,500	-	0.0%
Electrical inspection fees	117,402	144,601	145,000	160,000	15,000	10.3%
Electrical inspection State surcharge	2,234	2,672	2,000	2,000	-	0.0%
Reinspection electrical	1,425	6,480	4,000	6,000	2,000	50.0%
Plumbing inspection fees	110,231	126,325	145,000	160,000	15,000	10.3%
Plumbing inspection State surcharge	2,068	2,247	3,000	3,000	-	0.0%
Reinspection plumbing	375	2,340	2,000	2,000	-	0.0%
Building inspection fees	422,738	643,595	500,000	550,000	50,000	10.0%
Building inspection State surcharge	7,742	11,415	6,000	6,000	-	0.0%
Reinspection building	1,595	2,340	2,500	4,000	1,500	60.0%
Erosion inspection fees	50	100	1,000	1,000	-	0.0%
Mechanical inspection fees	90,876	107,242	125,000	130,000	5,000	4.0%
Mechanical inspection State surcharge	1,716	2,040	1,000	2,000	1,000	100.0%
Reinspection mechanical	375	1,980	750	3,000	2,250	300.0%
Land disturbance permit	35,818	39,041	35,000	40,000	5,000	14.3%
Misc permits & licenses	1,000	1,205	400	1,000	600	150.0%
SW Ches Bay VSMP (No VA%)	50,750	29,360	30,000	35,000	5,000	16.7%
SW Mgmt W/VA%	34,896	21,484	30,000	40,000	10,000	33.3%
VA 28% SW Mgmt	6,440	24,224	18,000	18,000	-	0.0%
Sheriff conceal weapon fees	32,721	18,518	10,000	15,000	5,000	50.0%
DMV fees	-	3,732	-	-	-	0.0%
Subtotal	<u>968,827</u>	<u>1,253,372</u>	<u>1,100,150</u>	<u>1,231,000</u>	<u>130,850</u>	<u>11.9%</u>

General Fund Revenues

	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues	\$ Change	%Change
Fines & Forfeitures						
Animal control fines	325	-	500	-	(500)	-100.0%
Assessment courthouse	17,974	18,830	35,000	35,000	-	0.0%
Court fines	172,527	175,629	225,000	230,000	5,000	2.2%
Courthouse security	67,860	121,958	195,000	220,000	25,000	12.8%
Jail admission fee	6,932	4,639	8,000	6,000	(2,000)	-25.0%
Misc FLS Fines	300	500	-	-	-	0.0%
Parking fines	2,510	3,930	4,000	4,000	-	0.0%
Subtotal	268,428	325,486	467,500	495,000	27,500	5.9%
Use of Money and Property						
Unrealized gain (loss) on invmts	(179,798)	(463,072)	-	1	1	100.0%
Interest on deposits	80,242	84,925	75,000	1,000,000	925,000	1233.3%
Rents & Leases	17,623	224,103	20,000	20,000	-	0.0%
Facility costs - YPDSS	19,971	20,936	25,000	22,000	(3,000)	-12.0%
Tower rent	254,269	66,799	260,000	270,000	10,000	3.8%
Sale of equipment	2,999	521	-	-	-	0.0%
Disposal-surplus property	92	1,021	-	-	-	0.0%
Sale of Land and Buildings	10,700	-	-	-	-	0.0%
Subtotal	206,098	(64,767)	380,000	1,312,001	932,001	245.3%
Charges for Services						
Excess Clerk of Court	108,114	169,657	100,000	125,000	25,000	25.0%
DNA/blood	1,402	667	1,000	1,000	-	0.0%
Treasurer-Sheriff fee recovery	160	308	2,000	2,000	-	0.0%
Document Reprod Costs	388	429	2,000	1,000	(1,000)	-50.0%
Chg Commonwealth's Attny	5,475	4,913	6,000	5,500	(500)	-8.3%
Court Appointed Attny Fees	5,892	3,053	7,000	6,000	(1,000)	-14.3%
Admin fees - payroll deductions	2,460	3,175	3,000	3,000	-	0.0%
Sheriff fees	5,241	4,241	3,000	3,000	-	0.0%
Sheriff - Water Country Busch	13,005	44,479	-	-	-	0.0%
Sheriff - Miscellaneous	21,411	75,230	-	-	-	0.0%
Sheriff/School events	63,475	189,350	-	-	-	0.0%
Admin fees-Sheriff	3,118	9,430	-	-	-	0.0%
Sale of copies-Sheriff	1,477	3,455	-	2,500	2,500	100.0%
Medic transport fee recovery	1,509,410	1,907,632	1,717,000	1,800,000	83,000	4.8%
Recreation fees/admissions	239,240	453,892	400,000	480,000	80,000	20.0%
Concessions	47,040	67,324	50,000	70,000	20,000	40.0%
Park facility fees & programs	114,073	113,262	100,000	115,000	15,000	15.0%
Safety Town registration	630	4,542	7,000	6,000	(1,000)	-14.3%
Community Garden Fees	1,055	915	-	1,000	1,000	100.0%
Library Fines	436	42	-	-	-	0.0%
Book replacement	3,811	5,088	5,000	6,000	1,000	20.0%
Library copier	1,600	1,616	5,000	2,500	(2,500)	-50.0%
GIS/CSS services	4,505	3,274	4,000	-	(4,000)	-100.0%
Sale copies video tapes	42	15	-	-	-	0.0%
Subtotal	2,153,460	3,065,989	2,412,000	2,629,500	217,500	9.0%
Fiscal Agent Fees & Administration						
Colonial Juvenile Services Commission	17,525	9,695	19,500	9,640	(9,860)	-50.6%
Colonial Behavioral Health	138,681	147,732	145,550	153,290	7,740	5.3%
Sewer Utility fund	50,915	78,650	78,650	78,650	-	0.0%
Solid Waste fund	44,358	46,040	46,040	46,040	-	0.0%
Water Utility fund	2,530	2,520	2,520	2,520	-	0.0%
Subtotal	254,009	284,637	292,260	290,140	(2,120)	-0.7%

General Fund Revenues

	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues	\$ Change	%Change
Miscellaneous						
Local Grants	33,647	-	-	-	-	0.0%
Miscellaneous	445	36,697	-	-	-	0.0%
Admin fees	105,434	113,493	110,000	115,000	5,000	4.5%
Return checks	7,178	6,275	-	5,000	5,000	100.0%
Miscellaneous maint premises	20,938	13,702	-	10,000	10,000	100.0%
P-Card rebates	33,891	33,632	34,000	40,000	6,000	17.6%
Clerk Reimbursement	100,000	-	60,000	-	(60,000)	-100.0%
Prior year exp refunds	65,640	73,152	-	-	-	0.0%
Signs Ches Bay/Wetlands	200	30	-	-	-	0.0%
Tax Sale - excess proceeds	-	6,178	-	-	-	0.0%
VRS Adjustment	16	36	-	-	-	0.0%
Subtotal	<u>367,389</u>	<u>283,195</u>	<u>204,000</u>	<u>170,000</u>	<u>(34,000)</u>	<u>-16.7%</u>
Recovered Costs						
HRMMRS wages & fringes	2,489	479	-	-	-	0.0%
Hampton 911 merger	10,000	28,297	5,619	5,796	177	3.2%
Poquoson 911 merger	339,818	334,575	370,074	396,386	26,312	7.1%
Poquoson Cooperative Extension share	10,515	10,550	10,330	11,180	850	8.2%
Commissioner of Accounts - reimbursement	2	2	-	-	-	0.0%
VATF2 Deployment wages	844	75,609	-	-	-	0.0%
Williamsburg 911 merger	584,732	592,920	622,566	653,695	31,129	5.0%
Williamsburg Public Safety	35,308	-	-	-	-	0.0%
York-Poquoson courthouse	478,941	501,715	392,581	525,582	133,001	33.9%
Records Management System	-	34,000	67,000	67,000	-	0.0%
Recovered Cost misc	4,763	12,433	4,000	4,000	-	0.0%
Streetlight install	-	1,000	20,000	20,000	-	0.0%
Streetlight costs	23,035	33,491	-	-	-	0.0%
Signage	2,250	2,000	5,000	5,000	-	0.0%
RWL Repairs & Maintenance	2,764	10,404	-	-	-	0.0%
Subtotal	<u>1,495,461</u>	<u>1,637,475</u>	<u>1,497,170</u>	<u>1,688,639</u>	<u>191,469</u>	<u>12.8%</u>
Total Local	<u>135,508,689</u>	<u>149,528,808</u>	<u>148,591,125</u>	<u>157,072,780</u>	<u>8,481,655</u>	<u>5.7%</u>
Revenue from the State						
State Non-Categorical Aid						
Mobile home	15,315	26,691	25,000	15,000	(10,000)	-40.0%
Rolling stock	18,363	16,913	20,000	20,000	-	0.0%
Prs Prp Tax Relief Act (PPTRA)	8,741,680	8,741,680	8,742,000	8,742,000	-	0.0%
Skill Games	70,560	17,856	-	-	-	0.0%
Subtotal	<u>8,845,918</u>	<u>8,803,140</u>	<u>8,787,000</u>	<u>8,777,000</u>	<u>(10,000)</u>	<u>-0.1%</u>
State Shared Expenses						
Commonwealth's Attorney salary & fringe	565,874	576,966	617,515	648,619	31,104	5.0%
Sheriff salary & fringe	2,769,688	2,887,151	3,237,350	3,317,145	79,795	2.5%
Commissioner of Revenue salary & fringe	208,557	256,976	269,980	301,400	31,420	11.6%
Treasurer salary & fringe	154,875	170,459	179,180	222,350	43,170	24.1%
Registrar salary	40,949	80,280	92,750	92,750	-	0.0%
Electoral Board salary	8,967	-	9,000	9,000	-	0.0%
Clerk of Court salary & fringe	485,073	525,432	554,795	624,852	70,057	12.6%
Clerk of Court equipment	56,645	58,144	-	-	-	0.0%
Subtotal	<u>4,290,628</u>	<u>4,555,408</u>	<u>4,960,570</u>	<u>5,216,116</u>	<u>255,546</u>	<u>5.2%</u>

General Fund Revenues

	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues	\$ Change	%Change
State Categorical Aid						
Presidential Primary Reimbursement	4,847	1,503	-	-	-	0.0%
Wireless E-911 servs	329,876	399,736	360,000	367,200	7,200	2.0%
VA Supreme Court - Extradition	9,207	9,885	15,000	10,000	(5,000)	-33.3%
Library Grant	178,992	178,310	180,000	200,000	20,000	11.1%
Court Service postage	8,288	8,576	8,000	8,500	500	6.3%
VJCCA	54,684	54,684	55,000	55,000	-	0.0%
Subtotal	585,894	652,694	618,000	640,700	22,700	3.7%
State Grants						
DCJS Victim/Witness	34,335	39,959	36,900	36,900	-	0.0%
DMV Animal Sterilization	1,794	1,876	-	-	-	0.0%
Emergency Home Repair	30,374	32,344	-	-	-	0.0%
Tax/Spay & Neuter Fund	219	195	-	-	-	0.0%
VA Commission of Arts	4,500	4,500	-	-	-	0.0%
VDEM - Public Assistance	(22,465)	-	-	-	-	0.0%
Subtotal	48,757	78,874	36,900	36,900	-	0.0%
Total State	13,771,197	14,090,116	14,402,470	14,670,716	268,246	1.9%
Revenue from the Federal Government						
Federal Paid in Lieu of Tax						
Payment in lieu of taxes	11,363	11,640	11,000	11,000	-	0.0%
Subtotal	11,363	11,640	11,000	11,000	-	0.0%
Federal Categorical Aid						
CDBG Business Assistance grant	1,219,052	2,610,948	-	-	-	0.0%
DCJS Domestic Violence	27,366	29,871	27,400	27,400	-	0.0%
DCJS Victim Witness	103,003	93,237	103,270	110,650	7,380	7.1%
DEA Overtime & WAR	14,326	11,038	-	-	-	0.0%
DMV-Sheriff grants	21,657	22,684	-	-	-	0.0%
Housing Assistance Vouchers	166,590	122,165	120,000	132,000	12,000	10.0%
Library E-Rate	10,542	33,475	10,000	10,000	-	0.0%
Provider Relief Fund	-	9,937	-	-	-	0.0%
SAFER Grant	363,407	301,110	-	-	-	0.0%
Assistance to Firefighters - COVID	36,688	9,564	257,870	92,000	(165,870)	-64.3%
VDEM-LEMPG	50,335	50,335	50,335	50,335	-	0.0%
Election Funds (CARES Act)	68,555	-	-	-	-	0.0%
FEMA Public Assistance	-	153,754	-	-	-	0.0%
Coronavirus Relief Fund	9,019,863	-	-	-	-	0.0%
State and Local Fiscal Recovery Funds	6,631,295	6,805,688	-	-	-	0.0%
Social Services CAP reimbursement	192,910	199,714	180,000	200,000	20,000	11.1%
Subtotal	17,925,589	10,453,520	748,875	622,385	(126,490)	-16.9%
Total Federal	17,936,952	10,465,160	759,875	633,385	(126,490)	-16.6%

General Fund Revenues

	FY2021 Actual Revenues	FY2022 Actual Revenues	FY2023 Adopted Revenues	FY2024 Adopted Revenues	\$ Change	%Change
Other Financing Sources						
Non-Revenue Receipts						
Insurance Recovery	14,119	61,323	-	-	-	0.0%
Recognition of operating leases - GASB 87	-	8,189,708	-	-	-	0.0%
Subtotal	<u>14,119</u>	<u>8,251,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Transfer from Other Funds						
CDA Special Rev Fd Facilities	171,106	176,239	181,530	186,980	5,450	3.0%
School Bus parking lot	2	2	-	-	-	0.0%
School Grounds maintenance	1,134,650	1,206,600	1,206,600	1,279,300	72,700	6.0%
School Radio Maintenance	99,000	99,000	99,000	99,000	-	0.0%
School Resource officers	243,285	503,818	539,000	658,000	119,000	22.1%
School Video Services	187,018	42,000	42,000	42,000	-	0.0%
School Year-End Reversion	<u>1,244,298</u>	<u>5,699,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Subtotal	<u>3,079,359</u>	<u>7,726,682</u>	<u>2,068,130</u>	<u>2,265,280</u>	<u>197,150</u>	<u>9.5%</u>
Total Other Sources	<u>3,093,478</u>	<u>15,977,713</u>	<u>2,068,130</u>	<u>2,265,280</u>	<u>197,150</u>	<u>9.5%</u>
General Fund Total	<u>\$ 170,310,316</u>	<u>\$ 190,061,797</u>	<u>\$ 165,821,600</u>	<u>\$ 174,642,161</u>	<u>\$ 8,820,561</u>	<u>5.3%</u>

GENERAL FUND REVENUES

General Property Taxes

	<u>FY2023</u>	<u>FY2024</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>Adopted</u>	<u>Adopted</u>		
Real Estate	\$ 81,300,000	\$ 84,000,000	\$ 2,700,000	3.3%
Public Service	3,300,000	3,303,500	3,500	0.1%
Personal Property	17,950,000	19,300,000	1,350,000	7.5%
Mobile Homes	-	25,000	25,000	100.0%
Machinery & Tools	150,000	200,000	50,000	33.3%
Penalties	300,000	325,000	25,000	8.3%
Interest	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>	100.0%
Total	<u>\$ 103,100,000</u>	<u>\$ 107,353,500</u>	<u>\$ 4,253,500</u>	4.1%

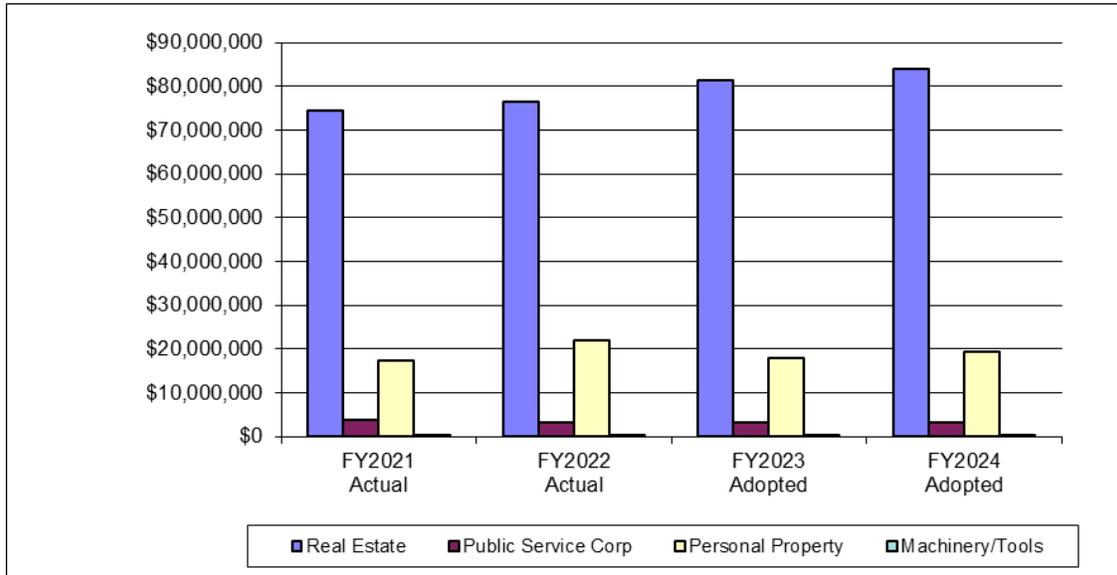
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2024 will be the next reassessment year. The real estate rate is adopted at \$0.77, per \$100 of assessed value, a one cent decrease.

The State Corporation Commission assesses property of certain public service corporations for local taxation and the Commissioner of the Revenue certifies the assessments. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. All tax rates are per \$100 of assessed valuation. For FY2024, the adopted real estate rate is \$0.77 and the adopted personal property rate is \$3.90, a one cent and ten cent decrease respectively.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is \$3.90 per \$100 of assessed valuation, a ten cent decrease. The State offers tax relief for qualifying vehicles. The amount of relief has begun to decline as a percentage of total personal property due to increases in vehicle values and increase in numbers of vehicles assessed over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is \$3.90 per \$100 of assessed value.

The following graph shows a 4-year trend on the major general property taxes: Real Estate, Public Service Corporation, Personal Property and Machinery & Tools.



**Property Tax Rates
Adopted Current and Last Five Calendar Years**

Calendar Year	Real Estate (1)	Personal Property (1) (2)	Mobile Home (1)	Boats > 5 Tons
2024	\$ 0.7700	\$ 3.90	\$ 0.7700	\$ 0.00000001
2023	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.00000001
2022	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2021	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2020	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2019	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001

(1) Tax rate per \$100 of assessed valuation.

(2) The tax rate per \$100 of assessed valuation for Disabled American Veterans has been \$1.00 since 2008.

Note: The County has no overlapping taxes with other governments.

Other Local Taxes

Other Local Taxes	FY2023	FY2024	\$ Change	% Change
	<u>Adopted</u>	<u>Adopted</u>		
Local Sales Tax	\$ 13,500,000	\$ 14,300,000	\$ 800,000	5.9%
Historic Triangle Tax	5,500,000	5,800,000	300,000	5.5%
Lodging Tax	1,770,000	2,100,000	330,000	18.6%
Meals Tax	3,957,345	4,200,000	242,655	6.1%
Cigarette Tax	1,700,000	1,800,000	100,000	5.9%
Occupational License	7,259,000	8,500,000	1,241,000	17.1%
Utility Consumption Tax	230,000	230,000	-	0.0%
Communications Sales Tax	950,000	950,000	-	0.0%
Motor Vehicle License	1,650,000	1,650,000	-	0.0%
Franchise Tax	350,000	375,000	25,000	7.1%
Recordation Tax/Deeds of Conveyance	2,111,700	1,800,000	(311,700)	-14.8%
Rental Tax	<u>160,000</u>	<u>198,000</u>	<u>38,000</u>	23.8%
Total	<u>\$ 39,138,045</u>	<u>\$ 41,903,000</u>	<u>\$ 2,764,955</u>	7.1%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, an additional one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to increase slightly due to inflation and modest growth.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Williamsburg Tourism Council and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to increase.

A four percent (4%) tax ("meals tax") is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 50% of the meals tax to be used for stormwater, water and sewer projects. The remaining 50% is to assist with funding to the School Division.

The General Assembly passed a bill allowing Counties in Virginia to impose an up to \$.40 per pack Cigarette tax in the same manner as cities in Virginia have been able to impose. The budget proposes a Cigarette tax of \$.40 per pack. The County implemented a \$.40 per pack Cigarette tax effective November 1, 2021.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

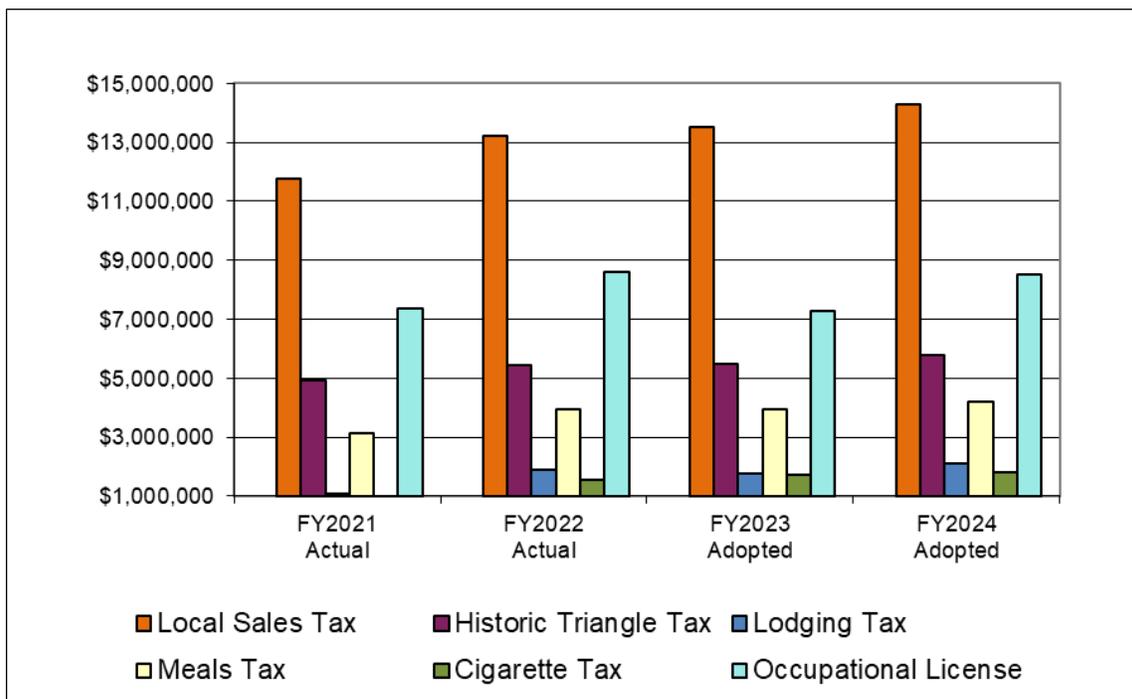
In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax ("Utility Consumption Tax") on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

The motor vehicle license represents an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2024 reflect mostly increases in these revenues. This is partially due to an expected economic recovery from the Coronavirus Pandemic and partially due to inflation. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax, Historic Triangle Tax, Cigarette Tax and Occupational Licenses.



Other Local Revenue

	FY2023 <u>Adopted</u>	FY2024 <u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Permits, Fees and Regulatory Licenses				
Inspection Fees	\$ 939,750	\$ 1,032,000	\$ 92,250	9.8%
Permits, Fees & Licenses	<u>160,400</u>	<u>199,000</u>	<u>38,600</u>	24.1%
Total	<u>\$ 1,100,150</u>	<u>\$ 1,231,000</u>	<u>\$ 130,850</u>	11.9%
Fines & Forfeitures				
	<u>\$ 467,500</u>	<u>\$ 495,000</u>	<u>\$ 27,500</u>	5.9%
Use of Money & Property				
Use of Money	\$ 75,000	\$ 1,000,001	\$ 925,001	1233.3%
Use of Property	<u>305,000</u>	<u>312,000</u>	<u>7,000</u>	2.3%
Total	<u>\$ 380,000</u>	<u>\$ 1,312,001</u>	<u>\$ 932,001</u>	245.4%

Permits, inspections, and fees on construction and alterations of buildings are required by the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses, concealed weapons permits, and fees for zoning, plan review, land transfers, plat and land use. These fees are projected to increase in FY2024 as a result of increased residential development. There are no changes adopted in the fee structure.

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments. The County is experiencing an upward trend in courthouse assessments.

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities. This is expected to increase as a result of interest rate increases. The County receives revenue from the rental of its facilities and equipment, such as the communication towers, as well as the sale of surplus property. A slight increase in revenue is expected based on current tower agreements.

	<u>FY2023</u> <u>Adopted</u>	<u>FY2024</u> <u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Charges for Services				
Excess Clerk of Court/Land Records-				
Secure Remote Access	\$ 100,000	\$ 125,000	\$ 25,000	25.0%
Commonwealth's Attorney	7,000	6,000	(1,000)	-14.3%
Law Enforcement	3,000	5,500	2,500	83.3%
Medic Transport Fee Recovery	1,717,000	1,800,000	83,000	4.8%
Mosquito Control	-	-	-	100.0%
Parks & Recreation	557,000	672,000	115,000	20.7%
Library Fines & Fees	10,000	8,500	(1,500)	-15.0%
Computer Support	4,000	-	(4,000)	-100.0%
Other	14,000	12,500	(1,500)	-10.7%
Total	<u>\$ 2,412,000</u>	<u>\$ 2,629,500</u>	<u>\$ 217,500</u>	9.0%
Fiscal Agent Fees	<u>\$ 292,260</u>	<u>\$ 290,140</u>	<u>\$ (2,120)</u>	-0.7%
Miscellaneous	<u>\$ 204,000</u>	<u>\$ 170,000</u>	<u>\$ (34,000)</u>	-16.7%
Recovered Costs				
York-Poquoson Courthouse	\$ 392,581	\$ 525,582	\$ 133,001	33.9%
Records Management System	67,000	67,000	-	0.0%
Streelight Program	20,000	20,000	-	0.0%
Signage	5,000	5,000	-	0.0%
Hampton 911	5,619	5,796	177	3.2%
Poquoson 911	370,074	396,386	26,312	7.1%
Williamsburg 911	622,566	653,695	31,129	5.0%
Poquoson Cooperative Extension	10,330	11,180	850	8.2%
Recovered Cost - Misc	4,000	4,000	-	0.0%
Total	<u>\$ 1,497,170</u>	<u>\$ 1,688,639</u>	<u>\$ 191,469</u>	12.8%

The County collects revenues for services exclusive of enterprise fund activities, which include fees charged by the Clerk of Court, Commonwealth's Attorney, Sheriff, Fire & Rescue, Mosquito Control, Parks & Recreation, the Library, Computer Support, and Freedom of Information Act requests. The FY2024 adopted budget reflects medical transport services at a rate of 150% of the 2023 Medicare fee schedule rates. As of January 1, 2023 the rates are as follows:

Basic Life Support	\$632.00
Advanced Life Support	\$751.00
Advanced Life Support Level 2	\$1,087.00
Mileage	\$12.00

The adopted Parks & Recreation fees are as follows:

Adult Softball	\$500 per team
Youth Team Sports	\$60 for the first child; \$55 for each additional child - \$100 non residents
Special Recreation Camp Summer Fun Program	\$275 County resident; \$425 non-residents \$275 County resident; \$425 non-residents
Tennis Leagues	\$6 per match for daytime league \$9 per match for evening league
Tennis Tournaments	\$30 per Adult Singles Entry \$50 per Adult Doubles Team Entry \$20 per Junior Singles Entry \$30 per Junior Doubles Team Entry
Roller Skating	\$5 per participant per regular session; extended or special sessions charged at rate of \$3 per hour per participant; \$3 additional fee to rent roller blades
Elementary / Middle School Gymnasium Rental	\$40 for residents per hour; Two (2) hour minimum; \$60 per hour non-residents; Two (2) hour minimum
Athletic Field Lights Use – School sites and parks	\$35 per hour per field; non-residents \$60 per hour
Safety Town	\$40 resident; \$55 non-residents
Park Athletic Fields	\$140 per day per field for Tournament, Camps and/or Games; non-residents \$200 per day \$50 per occurrence for field preparation -- \$35 per hour for athletic field lights; \$60 per hour non-residents

The County is the fiscal agent for various agencies including Colonial Behavioral Health and the Colonial Juvenile Services Commission, and receives a fee for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. The fees are based on a percentage of the agencies' and enterprise funds' budgets.

Miscellaneous revenue represents receipts from prior year refunds, procurement card rebates on the County's credit card transactions, returned checks, administrative fees, and other sources.

The County is reimbursed for costs associated with court services, streetlights & signage, the regional radio system, the consolidated E911 center, records management system, and Cooperative Extension. The court services costs are shared with the City of Poquoson based on a percentage determined by population and a court order. The court affirmed an agreement that changes the population percentage at each census year and now requires a management fee of 6% of the total program.

The County has a contractual agreement with the City of Poquoson to provide Cooperative Extension services for a fee.

Revenue from the State

	FY2023	FY2024	\$ Change	% Change
	<u>Adopted</u>	<u>Adopted</u>		
Mobile Home	\$ 25,000	\$ 15,000	\$ (10,000)	-40.0%
Rolling Stock	20,000	20,000	-	0.0%
PPTRA	8,742,000	8,742,000	-	0.0%
Commonwealth's Attorney	617,515	648,619	31,104	5.0%
Commissioner of the Revenue	269,980	301,400	31,420	11.6%
Treasurer	179,180	222,350	43,170	24.1%
Registrar & Electoral Board	101,750	101,750	-	0.0%
Sheriff	3,237,350	3,317,145	79,795	2.5%
Clerk of Court	554,795	624,852	70,057	12.7%
VJCCA	55,000	55,000	-	0.0%
VA Supreme Court Extradition	15,000	10,000	(5,000)	-33.3%
Library Grant	180,000	200,000	20,000	11.1%
Court Service Postage	8,000	8,500	500	6.3%
Wireless E-911	360,000	367,200	7,200	2.0%
DCJS Victim/Witness	36,900	36,900	-	0.0%
Total	<u>\$ 14,402,470</u>	<u>\$ 14,670,716</u>	<u>\$ 268,246</u>	1.9%

The County receives a share of certain revenues collected by the State. Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling (Section 58.1-2400 and 2402 of the Code of Virginia).

Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment (Section 58.1-2658 and 2658.1 of the Code of Virginia).

The State converted the Personal Property Tax Relief Act (PPTRA) from a vehicle-based entitlement program to a block grant program with a statewide cap on disbursements to local governments.

The County receives revenues for the State's share of expenditures in joint activities. These include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Registrar, Electoral Board, Sheriff and Clerk of Court. The amounts included in the FY2024 adopted budget reflects the estimates provided by the Virginia Compensation Board and actions taken by the General Assembly.

The County also receives revenues from the State designated for specific uses, including a pass-through grant from the Virginia Juvenile Community Crime Control Act (VJCCCA) for the Colonial Juvenile Services Commission, which is expected to be level. The Library grant is based on a preliminary figure provided by the State. Court service postage is estimated based on the expenditure budget and the Wireless E-911 revenue is projected to increase. Other grants include but are not limited to, grants from the Department of Health and Department of Criminal Justice Services (DCJS).

Revenue from the Federal Government

	FY2023	FY2024		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Payment in Lieu of Taxes	\$ 11,000	\$ 11,000	\$ -	0.0%
DCJS Victim/Witness	103,270	110,650	7,380	7.2%
DCJS Domestic Violence	27,400	27,400	-	0.0%
Social Svcs CAP Reimbursement	180,000	200,000	20,000	11.1%
Library E-rate	10,000	10,000	-	0.0%
SAFER Grant	257,870	92,000	(165,870)	-64.3%
LEMPG	50,335	50,335	-	0.0%
Housing Assistance Vouchers	120,000	132,000	12,000	0.0%
Total	<u>\$ 759,875</u>	<u>\$ 633,385</u>	<u>\$ (126,490)</u>	-16.7%

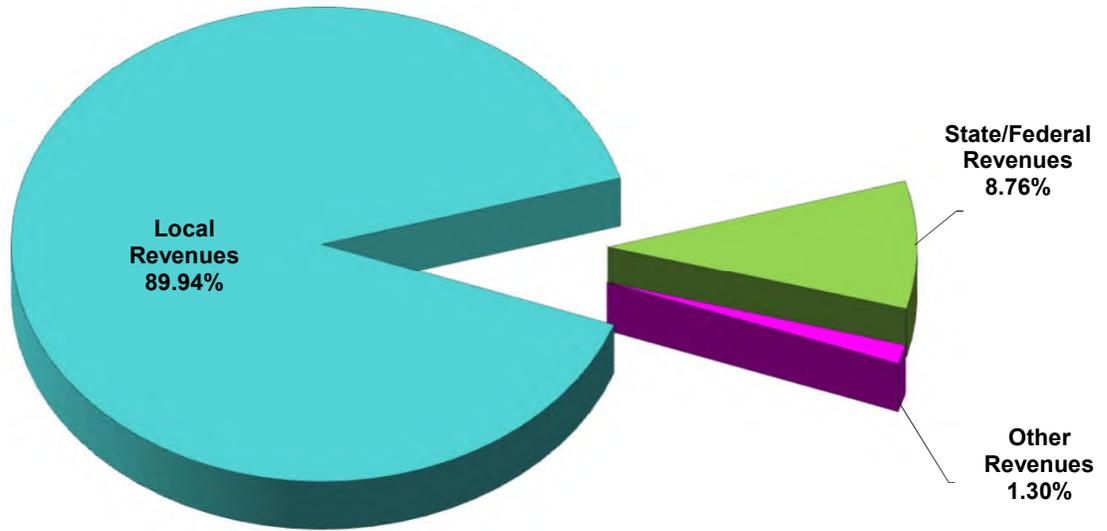
Payment in Lieu of Taxes represents a County-imposed service charge on real estate that is exempt from property taxation. The County also receives federal funding for its Housing Assistance, Victim-Witness and Domestic Violence programs. The County prepares an annual Cost Allocation Plan to recover administrative costs related to services performed for Social Services. The Library E-Rate program is a reimbursement-based program for telecommunications and internet charges. The Local Emergency Management Performance Grant (LEMPG) provides salary support for emergency management personnel. The SAFER Grant which provided for funding of four firefighters in FY2021 will have reduced federal funding each year as the County phases in the costs for the new fire fighters over the next year.

Other Financing Sources

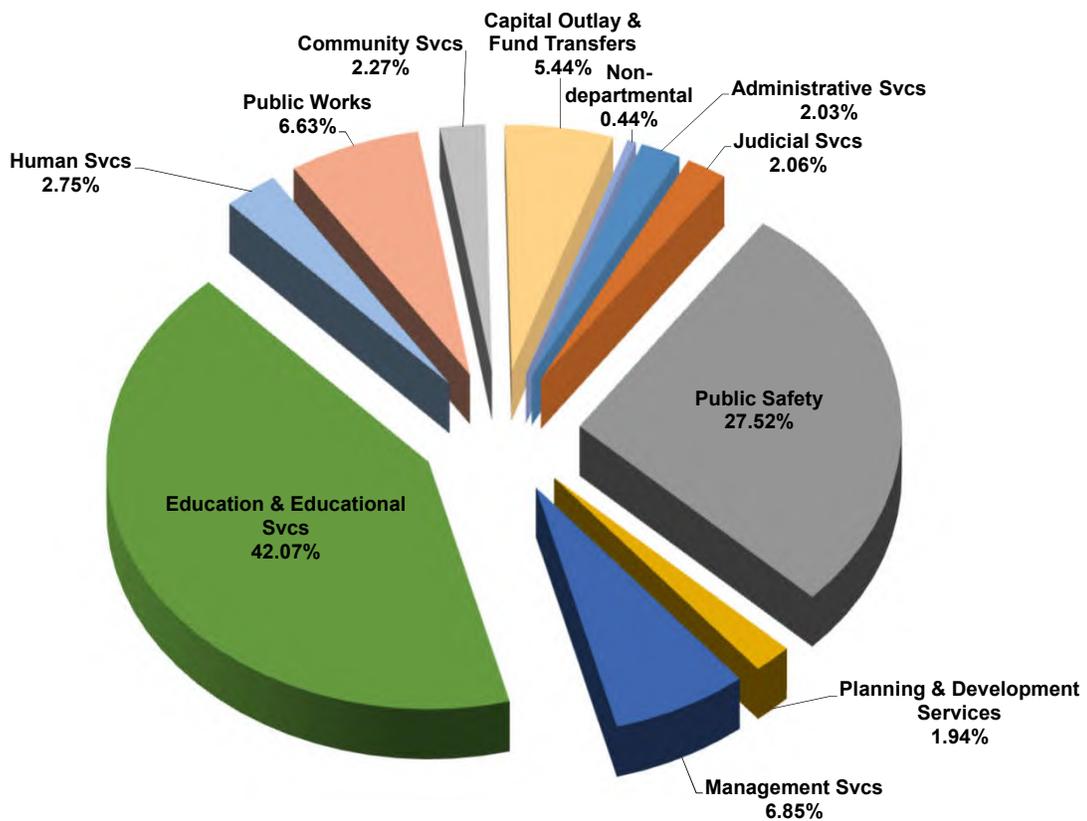
	FY2023	FY2024		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Transfers from Other Funds				
School Division	\$ 1,886,600	\$ 2,078,300	\$ 191,700	10.2%
CDA Special Revenue Fund	181,530	186,980	5,450	3.0%
Total	<u>\$ 2,068,130</u>	<u>\$ 2,265,280</u>	<u>\$ 197,150</u>	9.5%

The School Division has contracted with the County to maintain the school grounds and athletic fields, for video services operations, and for a portion of the emergency radio system maintenance contract. The School Division also has an arrangement with the Sheriff's Office for School Resource Officers at each high school and two officers to share at the four middle schools. The transfer from the Marquis Community Development Authority Special Revenue Account is for services provided to the facilities in the project area, per a Memorandum of Understanding.

**GENERAL FUND REVENUES
FY2024 Adopted - BY SOURCE**



**GENERAL FUND EXPENDITURES
FY2024 Adopted - BY FUNCTIONAL AREA**



General Fund

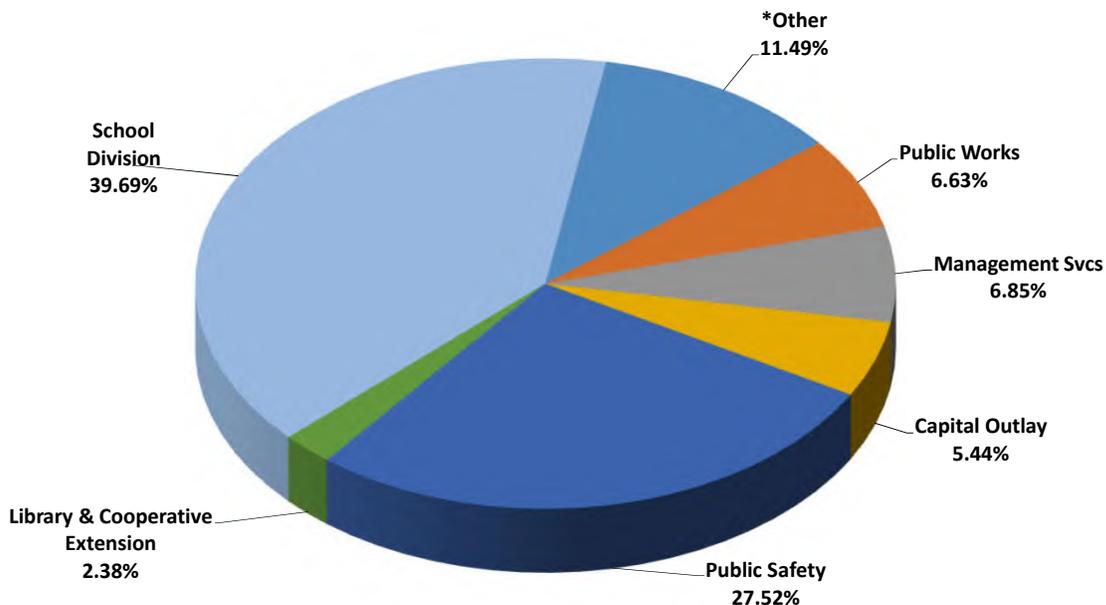
Expenditure Summary

Activity Title	FY2021 Actual Expenditures	FY2022 Actual Expenditures	FY2023 Adopted Budget	FY2024 Adopted Budget	\$ Change	% Change
Administrative Services						
Board of Supervisors	\$ 316,277	\$ 334,926	\$ 369,087	\$ 426,019	\$ 56,932	15.4%
County Administration	494,105	554,202	791,894	821,849	29,955	3.8%
County Attorney	589,095	1,064,775	692,962	643,377	(49,585)	-7.2%
Public Affairs	585,025	652,132	869,205	773,909	(95,296)	-11.0%
General Registrar's Office	695,762	1,821,247	604,690	692,253	87,563	14.5%
Electoral Board	120,672	94,142	168,408	193,882	25,474	15.1%
Subtotal	<u>2,800,936</u>	<u>4,521,424</u>	<u>3,496,246</u>	<u>3,551,289</u>	<u>55,043</u>	<u>1.6%</u>
Judicial Services						
Clerk of the Circuit Court	821,589	964,490	1,122,733	1,212,719	89,986	8.0%
Commonwealth's Attorney	1,108,902	1,127,395	1,478,249	1,605,998	127,749	8.6%
Victim-Witness Assistance Program	222,758	216,985	252,955	266,974	14,019	5.5%
Domestic Violence Program	46,136	55,737	68,339	92,574	24,235	35.5%
Circuit Court	56,734	72,664	174,391	177,088	2,697	1.6%
General District Court	18,729	13,346	30,210	30,210	-	0.0%
Juvenile & Domestic Relations Court	17,568	17,486	23,580	28,180	4,600	19.5%
Colonial Juvenile Services Commission	494,540	203,023	289,665	175,865	(113,800)	-39.3%
Magistrate	492	631	2,000	2,000	-	0.0%
Subtotal	<u>2,787,448</u>	<u>2,671,757</u>	<u>3,442,122</u>	<u>3,591,608</u>	<u>149,486</u>	<u>4.3%</u>
Public Safety						
Sheriff - General Operations	2,569,902	3,008,571	3,025,246	3,442,435	417,189	13.8%
Sheriff - Law Enforcement	5,212,832	6,109,461	7,304,316	7,547,759	243,443	3.3%
Sheriff - Investigations	1,480,575	1,602,695	1,725,380	1,970,216	244,836	14.2%
Sheriff - Civil Operations/Court Security	1,327,169	1,398,377	1,568,635	1,777,404	208,769	13.3%
Sheriff - Community Services	1,190,328	1,302,545	1,777,499	1,828,483	50,984	2.9%
Fire & Life Safety - Administration	589,201	533,591	752,337	795,066	42,729	5.7%
Fire & Life Safety - Fire & Rescue Operations	8,526,409	13,378,365	16,197,514	17,549,675	1,352,161	8.4%
Fire & Life Safety - Tech Services & Special Operations	455,638	473,740	379,712	695,150	315,438	83.1%
Fire & Life Safety - Prevention & Community Safety	355,370	375,088	392,762	437,580	44,818	11.4%
Fire & Life Safety - Support Services	588,289	670,830	660,916	758,542	97,626	14.8%
Fire & Life Safety - Animal Services	477,282	479,350	560,764	583,667	22,903	4.1%
Fire & Life Safety - Emergency Management	251,643	259,058	343,053	342,389	(664)	-0.2%
Emergency Communications	4,116,266	4,381,096	5,007,244	5,364,677	357,433	7.1%
Radio Maintenance	852,432	1,472,073	1,256,582	1,420,438	163,856	13.0%
Security Services	47,556	102,837	204,000	218,500	14,500	7.1%
Adult Corrections	2,382,369	109,047	2,677,379	3,105,566	428,187	16.0%
Juvenile Corrections	275,736	228,811	259,500	224,230	(35,270)	-13.6%
Subtotal	<u>30,698,997</u>	<u>35,885,535</u>	<u>44,092,839</u>	<u>48,061,777</u>	<u>3,968,938</u>	<u>9.0%</u>
Planning & Development Services						
Administration	281,262	308,798	433,869	392,690	(41,179)	-9.5%
Building Safety	954,059	1,028,000	1,318,787	1,360,650	41,863	3.2%
Board of Zoning / Subdivision Appeals	1,693	3,058	6,025	5,910	(115)	-1.9%
Development Services	698,546	751,836	894,885	1,124,736	229,851	25.7%
Planning	303,850	330,778	370,327	480,321	109,994	29.7%
Planning Commission	17,713	21,168	30,841	29,829	(1,012)	-3.3%
Subtotal	<u>2,257,123</u>	<u>2,443,638</u>	<u>3,054,734</u>	<u>3,394,136</u>	<u>339,402</u>	<u>11.1%</u>
Management Services						
Finance Administration	293,285	259,348	359,085	385,031	25,946	7.2%
Accounting & Financial Reporting	360,988	389,816	540,165	549,153	8,988	1.7%
Budget	155,096	217,798	298,640	336,295	37,655	12.6%
Fiscal Accounting Services	784,276	807,442	850,022	937,689	87,667	10.3%
Central Purchasing	394,045	435,449	526,027	537,900	11,873	2.3%
Central Insurance	675,033	163,225	294,258	296,258	2,000	0.7%
Information Technology	2,232,998	2,390,026	2,814,006	3,006,629	192,623	6.9%
Human Resources	704,942	829,714	996,935	1,339,746	342,811	34.4%
Commissioner of the Revenue	1,133,297	1,300,424	1,615,052	1,738,986	123,934	7.7%
Treasurer	759,093	910,410	1,123,811	1,301,629	177,818	15.8%
Real Estate Assessment	635,650	647,058	886,093	976,799	90,706	10.2%
Economic Development	134,360	98,182	203,129	208,630	5,501	2.7%
Department of Economic and Tourism Development	439,752	464,304	543,187	339,851	(203,336)	-37.4%
Subtotal	<u>8,702,815</u>	<u>8,913,196</u>	<u>11,050,410</u>	<u>11,954,596</u>	<u>904,186</u>	<u>8.2%</u>

General Fund Expenditure Summary

Activity Title	FY2021 Actual Expenditures	FY2022 Actual Expenditures	FY2023 Adopted Budget	FY2024 Adopted Budget	\$ Change	% Change
Education & Educational Services						
School Ops & Capital/Debt Svc - Local	62,743,260	65,089,924	66,879,262	69,312,889	2,433,627	3.6%
Library Services	2,927,016	3,250,537	3,697,835	4,070,695	372,860	10.1%
Cooperative Extension	51,092	61,356	68,383	84,004	15,621	22.8%
Subtotal	<u>65,721,368</u>	<u>68,401,817</u>	<u>70,645,480</u>	<u>73,467,588</u>	<u>2,822,108</u>	4.0%
Human Services						
Social Services - Local Share	2,262,913	2,385,868	2,512,980	2,613,581	100,601	4.0%
Payments to Outside Entities	1,554,104	1,578,869	2,092,875	2,190,045	97,170	4.6%
Subtotal	<u>3,817,017</u>	<u>3,964,737</u>	<u>4,605,855</u>	<u>4,803,626</u>	<u>197,771</u>	4.3%
Public Works						
Administration	198,724	202,150	254,127	272,382	18,255	7.2%
Engineering & Facility Maintenance	3,078,170	3,400,428	3,987,504	4,460,819	473,315	11.9%
Grounds Maintenance & Construction	3,107,468	3,519,311	4,107,017	4,389,583	282,566	6.9%
Stormwater Operations	914,345	1,144,870	1,299,564	1,420,686	121,122	9.3%
Mosquito Control	803,719	916,580	1,097,392	1,043,034	(54,358)	-5.0%
Subtotal	<u>8,102,426</u>	<u>9,183,339</u>	<u>10,745,604</u>	<u>11,586,504</u>	<u>840,900</u>	7.8%
Community Services						
Administration	291,462	303,638	408,236	402,505	(5,731)	-1.4%
Housing	1,792,386	3,226,045	778,014	840,860	62,846	8.1%
Parks & Recreation	1,622,644	8,694,332	2,516,430	2,727,122	210,692	8.4%
Subtotal	<u>3,706,492</u>	<u>12,224,015</u>	<u>3,702,680</u>	<u>3,970,487</u>	<u>267,807</u>	7.2%
Capital Outlay & Fund Transfers						
Capital Outlay & Fund Transfers	12,461,142	23,177,648	9,853,508	9,492,535	(360,973)	-3.7%
Subtotal	<u>12,461,142</u>	<u>23,177,648</u>	<u>9,853,508</u>	<u>9,492,535</u>	<u>(360,973)</u>	-3.7%
Non-Departmental						
Contributions	303,079	428,262	395,960	396,220	260	0.1%
Non-Departmental Employee Benefits	1,003,012	1,507,248	536,162	246,795	(289,367)	-54.0%
Appropriated Reserves	86,317	210,176	200,000	125,000	(75,000)	-37.5%
Emergencies and Disasters	15,939,877	6,705,424	-	-	-	0.0%
Subtotal	<u>17,332,285</u>	<u>8,851,110</u>	<u>1,132,122</u>	<u>768,015</u>	<u>(364,107)</u>	-32.2%
Totals	<u>\$ 158,388,049</u>	<u>\$ 180,238,216</u>	<u>\$ 165,821,600</u>	<u>\$ 174,642,161</u>	<u>\$ 8,820,561</u>	5.3%

Use of General Fund Expenditures Fiscal Year 2024 Adopted



* Other = Admin Svcs, Judicial Svcs, Planning & Development Svcs, Community Svcs, Human Svcs, & Non-departmental

Administrative & Legal Services

Department Overview

This Office is responsible for the overall governing, communications, and legal activities of the County.

Mission

To maintain and improve the quality of life for all County residents through efficient, effective, and transparent County government.

Goals:

- Develop and sustain a culture of transparency, accessibility, and accountability.
- Exercise sound financial management practices and responsible stewardship of County resources.
- Deliver effective and efficient services to County citizens.
- Inform the public of County news and engage citizens in important decisions facing the County.



BOS Strategic Priorities

1. Exemplary Public Safety
2. Excellent Educational Opportunities
3. Value-Driven Economic Development
4. Maximize Outstanding Communications and Customer Service
5. Environmental Stewardship with a Focus on Resiliency
6. Quality Technology Investments



County Administration

- Oversees and directs the daily administrative and workforce operations of the County.
- Develops an annual budget and administers the fiscal responsibilities set by the Board of Supervisors.
- Provides administrative and legislative support services to the Board of Supervisors.
- Represents the County's interests in regional partnerships and initiatives.

County Attorney

- Provides quality and timely legal services to County leadership including the Board of Supervisors and their Boards and Commissions.
- Provides representation to the School Board, the Economic Development Authority, and to the Department of Social Services.
- Maintains a state-of-the-art legal office. Follows state and federal law developments in the legal field so that the office's many clients can be provided timely and accurate legal advice.

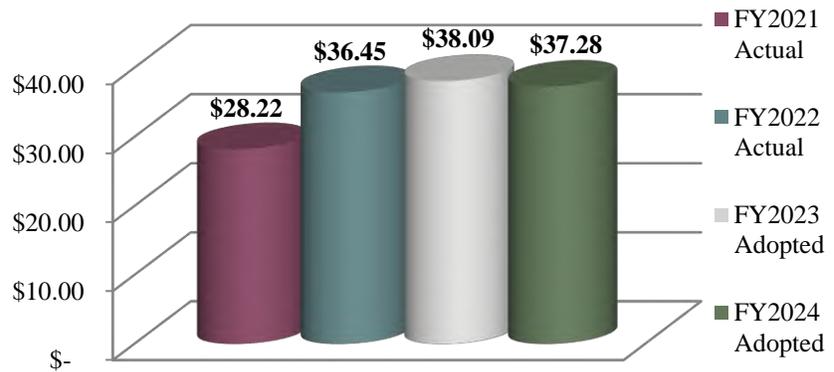
Public Affairs

- Public Affairs manages the York County website, subscriber email lists, and the County's social media as the most effective tools to communicate important and urgent messaging to citizens. In addition to these platforms, Citizen News Weekly and Quarterly editions are produced, emailed, and posted with details on County programs, services, and events. The County cable channels-WYCG-TV and WYCSO-TV produce live cablecasts and streaming of the Board of Supervisors, Planning Commission, and School Board meetings for citizens to see in real-time their elected officials at work. These meetings are aired live through local cable providers, the County and School websites, and on demand across various County and School social and video platforms. The meetings are available along with locally produced programs and regional videos of interest to our citizens.

Administrative & Legal Services



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2023 Projected
Number of Public Meetings	189	181	180	183
Number of Boards and Commission Members appointed	74	108	91	91
Number of Contracts reviewed and approved	86	100	134	150
Citizen Communications (Social Media Posts, Subscriber Emails & Citizen News Editions)	16,613	26,772	43,613	50,664
Website Page Views	2,952,822	3,020,564	3,090,564	3,203,526

Public Affairs - FY22 July 1, 2021 - June 30, 2022

YorkCounty.gov Website

3,020,564
Total Pageviews

Mobile 50.2%
Desktop 47.20%

Post Reactions Facebook: **66,100**

Photos Posted Facebook: **3,000**

Total Subscribers Email: **26,108**

Hours Watched YouTube: **862.5**

Media Contacts: **986**

FOIAs Fulfilled: **100+**

Press Releases: **56**

@yorkcountyyva Followers: 2021: 11,500 | 2022: 14,000

Most Popular Post (May 4, 2022): 3,597 likes, 429 comments, 390 shares

Total Reached - 71,875 | Total Reactions - 4,416

Latest County Information

CITIZEN NEWS Weekly | **CITIZEN NEWS Quarterly** (February, May, August & November)

Over 1,690 Newsletters Sent via Email Each Week

WYGG TV (800-332-7436) | **YCSD tv** (Cox 47, Verizon 39)

24/7 Announcement Channel (Cox 48, Verizon 40)

Meetings Broadcast - 54 | Programs Produced - 118

YouTube @YorkCountyVirginiaUS | **Total Views - 28,800**

York County
Departmental Budget Documents

Board of Supervisors

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 126,345	\$ 152,727	\$ 165,757	\$ 184,796
Contractual Services	126,045	120,737	122,195	151,880
Internal Services	19,148	15,831	11,635	19,243
Other Charges	42,358	43,260	66,600	66,600
Materials & Supplies	2,381	2,371	2,900	3,500
Total Budgetary Costs	<u>\$ 316,277</u>	<u>\$ 334,926</u>	<u>\$ 369,087</u>	<u>\$ 426,019</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 316,277	\$ 334,926	\$ 369,087	\$ 426,019
Total Revenues	<u>\$ 316,277</u>	<u>\$ 334,926</u>	<u>\$ 369,087</u>	<u>\$ 426,019</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase due to new contract for auditing services.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

County Administration

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 440,518	\$ 487,909	\$ 706,731	\$ 725,887
Contractual Services	455	195	3,305	3,305
Internal Services	36,654	37,305	37,908	41,257
Other Charges	11,657	21,370	37,250	41,800
Materials & Supplies	4,821	7,423	6,700	9,600
Total Budgetary Costs	<u>\$ 494,105</u>	<u>\$ 554,202</u>	<u>\$ 791,894</u>	<u>\$ 821,849</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 494,105	\$ 554,202	\$ 791,894	\$ 821,849
Total Revenues	<u>\$ 494,105</u>	<u>\$ 554,202</u>	<u>\$ 791,894</u>	<u>\$ 821,849</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	5.55	4.55	4.55	4.55
Total Staffing	<u>5.55</u>	<u>4.55</u>	<u>4.55</u>	<u>4.55</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

County Attorney

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 543,904	\$ 566,976	\$ 653,400	\$ 602,247
Contractual Services	19,409	465,993	10,755	5,775
Internal Services	8,630	8,330	7,957	9,530
Other Charges	6,038	4,625	8,245	8,345
Materials & Supplies	11,114	9,865	12,605	17,480
Capital Outlay	-	8,986	-	-
Total Budgetary Costs	<u>\$ 589,095</u>	<u>\$ 1,064,775</u>	<u>\$ 692,962</u>	<u>\$ 643,377</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 589,095	\$ 1,064,775	\$ 692,962	\$ 643,377
Total Revenues	<u>\$ 589,095</u>	<u>\$ 1,064,775</u>	<u>\$ 692,962</u>	<u>\$ 643,377</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as a rise in information technology costs.

**York County
Departmental Budget Documents**

Public Affairs

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 512,489	\$ 576,786	\$ 771,573	\$ 659,895
Contractual Services	21,490	20,681	34,485	39,020
Internal Services	46,919	48,000	41,572	53,519
Other Charges	3,658	4,530	17,775	17,675
Materials & Supplies	469	2,135	3,800	3,800
Total Budgetary Costs	<u>\$ 585,025</u>	<u>\$ 652,132</u>	<u>\$ 869,205</u>	<u>\$ 773,909</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 398,007	\$ 610,132	\$ 827,205	\$ 731,909
Transfers from Other Funds	187,018	42,000	42,000	42,000
Total Revenues	<u>\$ 585,025</u>	<u>\$ 652,132</u>	<u>\$ 869,205</u>	<u>\$ 773,909</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	6.50	7.50	8.00	6.00
Total Staffing	<u>6.50</u>	<u>7.50</u>	<u>8.00</u>	<u>6.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE to Human Resources and 1.0 FTE to Sheriff General Operations.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as a rise in information technology costs.
- Contractual Services increased for new FOIA software, which was implemented in FY2023 after the adopted budget.

Election Services

Department Overview

Responsible for the elections held within the County and all voter services and education.

Mission

To register, reinstate, transfer and update voter records for any qualified resident of Virginia, and to oversee all elections and polling in compliance with federal, state and local election laws.

Goals:

- To provide all County residents the opportunity to register to vote.
- To offer absentee voting to all qualified voters of the County of York who request this service.
- To ensure every precinct conducts fair and impartial elections and a safe and secure voting environment is provided to each voter.
- To educate the public regarding the administration of elections in the County and Commonwealth.



General Registrar's Office

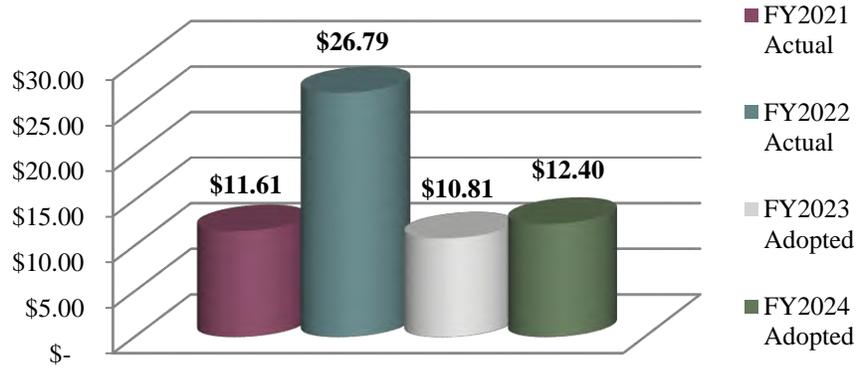
- Registers all qualified York County residents to vote.
- Complies with federal, state, and local election laws.
- Provides timely and quality service to residents, candidates, news media, and elected officials.
- Increases public awareness of voter registration and absentee voting processes.
- Assists the Electoral Board with their various responsibilities.

Electoral Board

- Conducts elections according to the federal, state, and local election laws.
- Appoints a qualified Registrar and approves the number of deputies.
- Recruits and appoints and trains qualified Officers of Election.
- Purchases and maintains voting equipment and materials approved by the State Board of Elections.
- Certifies elections accurately and expeditiously.
- Provides information to the public about the election process in conjunction with the Registrar's Office.
- Ensures records are accurate.

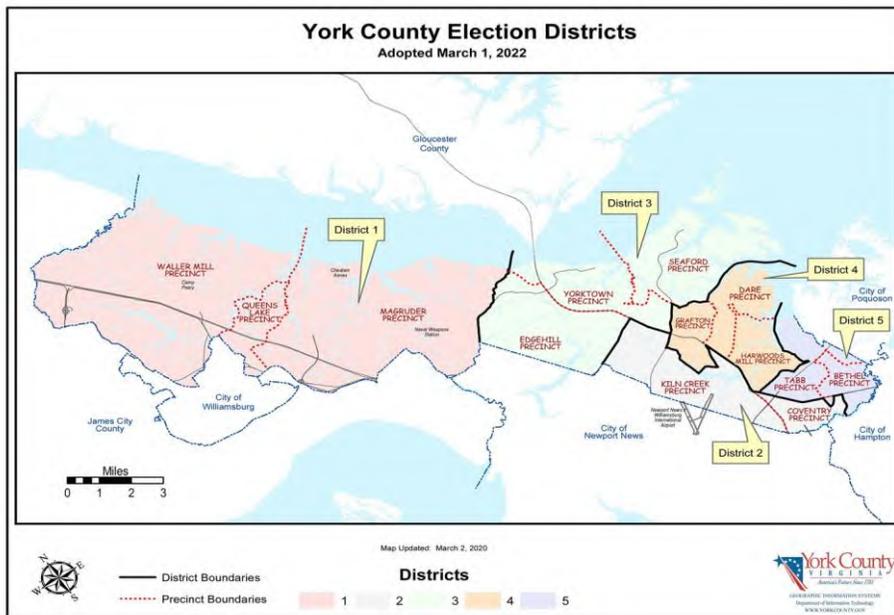
Election Services

General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Registered Voters	49,009	50,094	50,339	52,000
Number of Absentee Voters:				
November	28,121	14,249	12,033	10,000
March	–	–	–	10,000
June	2,340	–	–	5,000
Number of ballots printed each Election:				
November	71,000	39,100	52,950	54,000
March	–	–	–	60,000
June	24,600	–	–	60,000



**York County
Departmental Budget Documents**

General Registrar's Office

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 351,523	\$ 289,076	\$ 428,715	\$ 481,027
Contractual Services	23,702	4,012	14,400	16,950
Internal Services	14,443	22,151	29,400	51,901
Other Charges	28,385	12,973	20,325	28,025
Materials & Supplies	3,265	2,692	4,350	3,850
Leases & Rentals	106,709	1,487,700	107,500	110,500
Capital Outlay	99,700	2,643	-	-
Grants, Donations, & Insurance Recovery	68,035	-	-	-
Total Budgetary Costs	<u>\$ 695,762</u>	<u>\$ 1,821,247</u>	<u>\$ 604,690</u>	<u>\$ 692,253</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 586,258	\$ 1,740,967	\$ 511,940	\$ 599,503
State Shared Expenses	40,949	80,280	92,750	92,750
Federal Aid & Grants	68,555	-	-	-
Total Revenues	<u>\$ 695,762</u>	<u>\$ 1,821,247</u>	<u>\$ 604,690</u>	<u>\$ 692,253</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.50	3.50	3.50	3.50
Total Staffing	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to a rise in information technology costs.
- An increase in Other Charges is for postage used for the mailing of ballots.

**York County
Departmental Budget Documents**

Electoral Board

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 18,865	\$ 26,040	\$ 12,508	\$ 13,132
Contractual Services	89,600	65,719	146,390	170,690
Other Charges	998	1,735	5,660	5,710
Materials & Supplies	11,209	648	3,850	4,350
Total Budgetary Costs	<u>\$ 120,672</u>	<u>\$ 94,142</u>	<u>\$ 168,408</u>	<u>\$ 193,882</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 106,858	\$ 92,639	\$ 159,408	\$ 184,882
State Shared Expenses	8,967	-	9,000	9,000
State Aid & Grants	4,847	1,503	-	-
Total Revenues	<u>\$ 120,672</u>	<u>\$ 94,142</u>	<u>\$ 168,408</u>	<u>\$ 193,882</u>

Major Budget Variances

- Funding for personnel reflects a 5% market adjustment.
- Contractual Services increased due to the printing of ballots for three planned elections in FY2024.

Clerk of the Circuit Court

Department Overview

The Clerk of the Circuit Court is an elected official and serves as the custodian of all permanent records for the residents of York County and the City of Poquoson while maintaining public and support legal services.

Mission

To provide exceptional court related services to the citizens of the County of York and City of Poquoson.



Goals:

- Serve the judicial process with professional administrative support to the judges.
- Protect the public safety of the community as a consultant to prosecutors and law enforcement officials and through exemplary administration of grand juries and criminal records,
- Continually enhance technology to provide patrons with excellent court and public services with the highest standards of effectiveness, efficiency and accuracy.
- Continually educate the public on the services and responsibilities associated with the York County-Poquoson Circuit Court Clerk's Office.

Custodian of Records

The Circuit Court is the Court of Record. Wherein the Clerk is charged with being the Custodian of Records for all records filed in the Circuit Court Clerk's Office including Land Records consisting of deeds, deeds of trust, plats, boundary line adjustments; Election Records, Felony and Misdemeanor Criminal Cases; Civil Cases, including but not limited to, adoptions, divorces, contract disputes, name changes, and restoration of rights. As the custodian of these records, the Clerk has the responsibility to maintain and preserve these records that date back to 1633.

Public Safety

The Clerk's role requires the administration of justice by the assurance of due process including but not limited to docket management related to speedy trial, collection of fines and costs, reporting case information to a variety of governmental agencies related to criminal convictions, commitments of sexually violent predators, terms of incarceration of criminal defendants, issuing warrants of arrest, and preparing criminal court orders and other legal documents such as referrals to probation.

Public Services

The Clerk provides a variety of public services such as the recordation of land records consisting of deeds, deeds of trust, power of attorney, certificates of satisfaction, judgments and judgment releases; issuance of Marriage Licenses, Concealed Handgun Permits, and filing of Military Discharge papers (DD-214). The Clerk is also responsible for qualifying and administering a variety of Oaths of Office, such as Marriage Celebrants and/or Ministers, Notary Public appointments, Elected Officials and/or their designees, and locally appointed positions.

Probate/Fiduciary

The Clerk ensures the authentication of the will, conducts a legal hearing with witnesses, makes a legal appointment of an executor or administrator of a decedent's estate and prepares legal documents and orders related to the handling of the estate. The Clerk collects the applicable estate taxes for the Commonwealth. The Clerk is also responsible for the appointment and qualification of guardians and/or conservators for minors or incapacitated adults.

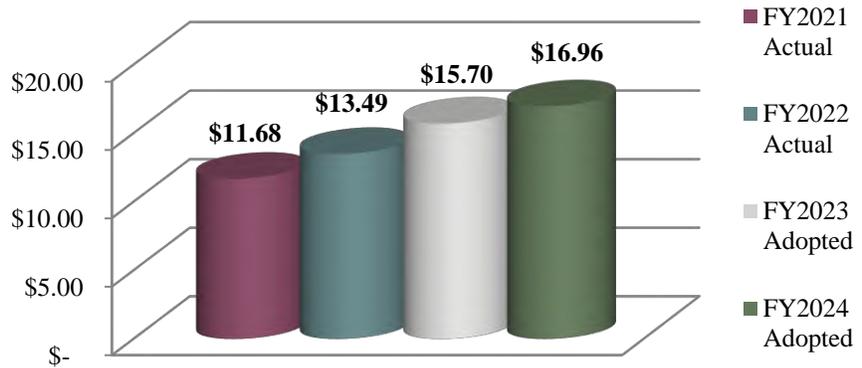
Court Services

The Clerk provides direct administrative support to the judges in court proceedings and prepares many legal documents for the court such as criminal court orders that memorializes the outcome of a criminal court case, summonses and legal service of process, authorizations for arrest and other judicial directives. The Clerk is responsible for maintaining all court files and ensuring proper recordkeeping of the legal documents.

Clerk of the Circuit Court

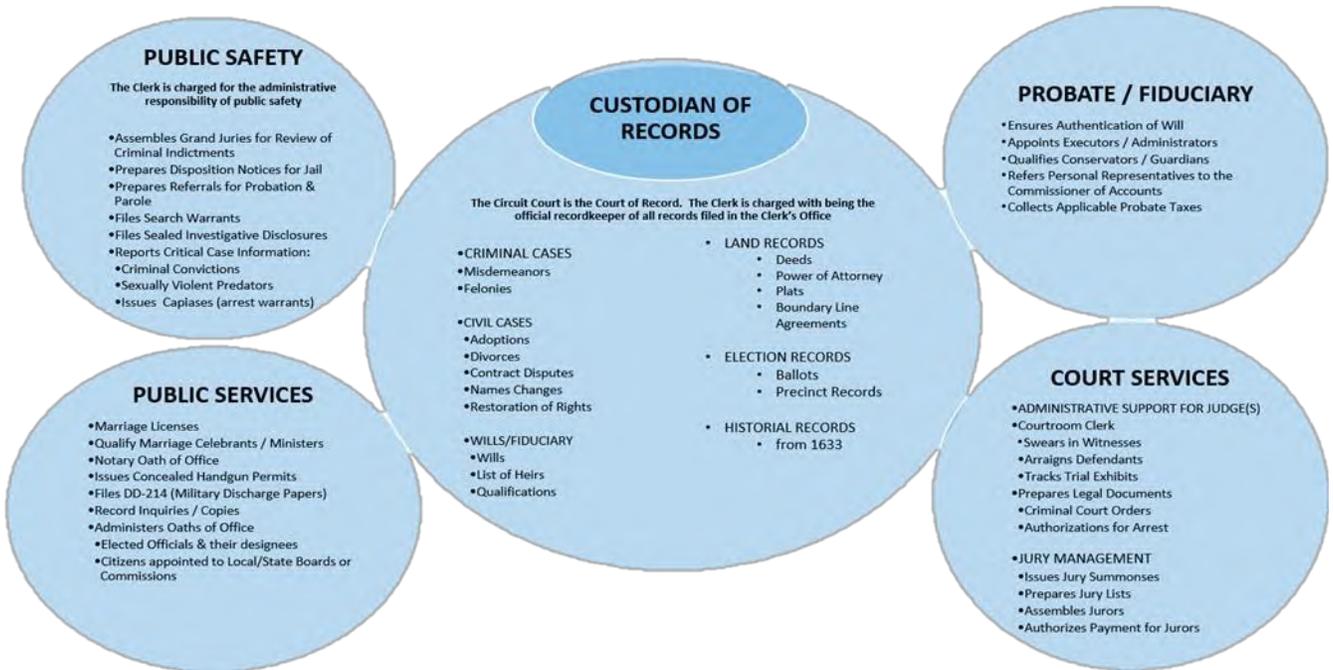


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Grand Juries	5	5	5	5
Number of court proceedings/cases	2,203	2,112	2,200+/-	2,200+/-
Number of deeds recorded	26,360	24,016	21,000+/-	21,000+/-



**York County
Departmental Budget Documents**

Clerk of the Circuit Court

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 756,948	\$ 895,930	\$ 1,075,560	\$ 1,163,731
Contractual Services	6,371	9,371	20,940	20,940
Internal Services	7,376	7,289	5,333	6,998
Other Charges	7,828	6,844	11,950	12,100
Materials & Supplies	4,124	6,373	8,950	8,950
Capital Outlay	38,942	38,683	-	-
Total Budgetary Costs	\$ 821,589	\$ 964,490	\$ 1,122,733	\$ 1,212,719

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 60,513	\$ 199,659	\$ 395,438	\$ 450,867
Permits, Fees, Regulatory Licenses	2,568	2,593	2,500	2,500
Charges For Services	108,502	170,086	102,000	126,000
Miscellaneous	100,000	-	60,000	-
State Shared Expenses	541,718	583,576	554,795	624,852
State Aid & Grants	8,288	8,576	8,000	8,500
Total Revenues	\$ 821,589	\$ 964,490	\$ 1,122,733	\$ 1,212,719

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	14.00	14.00	15.00	15.00
Total Staffing	14.00	14.00	15.00	15.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to a rise in information technology costs.

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Commonwealth's Attorney

Department Overview

The Commonwealth's Attorney is the elected official responsible for prosecuting all felonies, misdemeanor appeals, and certain misdemeanors and criminal forfeiture cases originating in York County and the City of Poquoson.

Mission

To maintain and improve the quality of life for all County residents through efficient, effective, and transparent County judicial actions and support victims through programs and services.



Goals:

- Prosecute criminal cases vigorously, successfully and efficiently to protect the citizens of York County and the City of Poquoson.
- Ensure that all crime victims be treated with sensitivity and professionalism by the criminal justice system.
- Provide effective assistance and guidance to law enforcement personnel servicing York County and the City of Poquoson.
- Provide prompt and accurate responses to inquiries from York County and Poquoson residents.



Commonwealth's Attorney

- Manages an office of seven attorneys and numerous paralegals and legal assistants.
- Works closely with the other Constitutional Officers, Sheriff and Clerk of Court, to ensure effective and efficient court operations.

Victim-Witness Assistance Program

- Treats victims with dignity and respect, reduces victim trauma, and assists clients in understanding and participating in the court process and assists them in receiving services required by law.
- Responds to the emotional and physical needs of crime victims and assist victims of crime in stabilizing their lives after victimization.
- Provides clients with information and referrals for services in the community while promoting accountability, innovation, and excellence in providing service to clients through multiple communications channels and partnerships.

Domestic Violence Program

- Prosecutes every case of domestic violence, sexual assault, violation of protective orders and stalking affecting adult women in the County of York and City of Poquoson.
- Coordinates efforts among law enforcement, prosecutor, victim assistance programs and victim advocacy groups within our jurisdictions to better meet the needs of women as victims.
- Maintains case records and statistics on victims in our jurisdictions to validate the impact a dedicated prosecutor has on the Court system and on the women being served.

York County
Departmental Budget Documents

Commonwealth's Attorney

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,039,052	\$ 1,054,066	\$ 1,399,799	\$ 1,510,708
Contractual Services	19,247	15,863	19,762	22,345
Internal Services	30,032	31,759	28,602	39,070
Other Charges	7,087	20,088	20,900	21,205
Materials & Supplies	11,620	5,391	9,186	12,670
Capital Outlay	1,864	228	-	-
Total Budgetary Costs	<u>\$ 1,108,902</u>	<u>\$ 1,127,395</u>	<u>\$ 1,478,249</u>	<u>\$ 1,605,998</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 345,650	\$ 350,390	\$ 593,734	\$ 685,879
Fines & Forfeitures	190,501	194,459	260,000	265,000
Charges For Services	6,877	5,580	7,000	6,500
State Shared Expenses	565,874	576,966	617,515	648,619
Total Revenues	<u>\$ 1,108,902</u>	<u>\$ 1,127,395</u>	<u>\$ 1,478,249</u>	<u>\$ 1,605,998</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	12.75	12.75	14.00	14.00
Total Staffing	<u>12.75</u>	<u>12.75</u>	<u>14.00</u>	<u>14.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to a rise in information technology costs.
- Materials & Supplies increased for the rise in costs and the purchase of file carts, used for transporting heavy case files.

York County
Departmental Budget Documents

Victim-Witness Assistance Program

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 201,908	\$ 198,935	\$ 225,375	\$ 243,347
Contractual Services	1,868	4,539	7,089	4,455
Internal Services	8,630	7,810	7,957	9,530
Other Charges	6,638	4,098	8,334	7,259
Materials & Supplies	3,714	1,603	4,200	2,383
Total Budgetary Costs	<u>\$ 222,758</u>	<u>\$ 216,985</u>	<u>\$ 252,955</u>	<u>\$ 266,974</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 85,420	\$ 83,789	\$ 112,785	\$ 119,424
State Aid & Grants	34,335	39,959	36,900	36,900
Federal Aid & Grants	103,003	93,237	103,270	110,650
Total Revenues	<u>\$ 222,758</u>	<u>\$ 216,985</u>	<u>\$ 252,955</u>	<u>\$ 266,974</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

York County
Departmental Budget Documents

Domestic Violence Program

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 44,175	\$ 51,699	\$ 62,250	\$ 86,091
Contractual Services	1,055	948	1,130	1,130
Internal Services	-	2,083	1,939	2,333
Other Charges	640	1,007	2,330	2,330
Materials & Supplies	266	-	690	690
Total Budgetary Costs	\$ 46,136	\$ 55,737	\$ 68,339	\$ 92,574

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 18,770	\$ 25,866	\$ 40,939	\$ 65,174
Federal Aid & Grants	27,366	29,871	27,400	27,400
Total Revenues	\$ 46,136	\$ 55,737	\$ 68,339	\$ 92,574

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	0.75	0.75	0.75	0.75
Total Staffing	0.75	0.75	0.75	0.75

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

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Other Court – Related Judicial Services

Department Overview

Other Court-Related Judicial Services encompasses services, accomplished through the divisions below.

Mission

To provide service to York-Poquoson citizens and the general public, for the improvement of the quality of life and to do so with accuracy in the administration of justice.



Goals:

- To hear and decide promptly matters brought before the court, without bias or prejudice, remaining faithful to the law, and not be swayed by partisan interests, public clamor or fear of criticism.
- To require order, decorum and civility in proceedings before the court.
- To process all case papers in an accurate and timely manner, keep Court records and provide information to the parties involved in a case, to the extent permitted by law.
- To work with and assist all law enforcement agencies, as well as other agencies, in the effective flow of all cases before the Court.
- To continue the commitment to rehabilitate those who come before the Court, in addition to protecting the public and holding juvenile offenders accountable for their actions.
- To strengthen all existing programs by offering an enhanced level of therapeutic services through the integration of services, providing accessible and effective treatment for our troubled youth and their families.



Circuit Court

- Handles most civil cases with claims of more than \$25,000.
- Shares authority with the general district court to hear matters involving claims between \$4,500 and \$25,000, and in civil cases for personal injury and wrongful death up to \$50,000.
- Handles family matters, including divorce. In addition the circuit court hears cases appealed from the general district court and from the juvenile and domestic relations district court.

General District Court

- Handles traffic violations, hears minor criminal cases known as misdemeanors, and conducts preliminary hearings for more serious criminal cases called felonies.
- Has exclusive authority to hear civil cases with claims of \$4,500 or less and share authority with the circuit court to hear cases with claims between \$4,500 and \$25,000, and up to \$50,000 in civil cases for personal injury and wrongful death.
- Examples of civil cases are landlord and tenant disputes, contract disputes and suits in debt.

Other Court – Related Judicial Services

Juvenile & Domestic Relations District Court

- Hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are cases involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult.
- Handles other matters involving the family such as custody, support and visitation.
- Hears family abuse cases, in which adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.
- Hears truancy and foster care cases.

Colonial Juvenile Services Commission

- Reviews all discretionary grants and funding opportunities that will allow us to provide fundamental and essential juvenile services in all Commission localities.
- Works closely with all community-based agencies that provide services to adolescents in an attempt to provide a true local continuum of services.
- Continues to provide a system of services based upon an annual review of court-related data and an objective assessment of the need for services and programs with the 9th Judicial District Court Services unit and supported by the juvenile judges.
- Administers the programs with member jurisdictions from the City of Williamsburg and the Counties of York, Gloucester and James City, with York County as the managing jurisdiction.

Magistrate

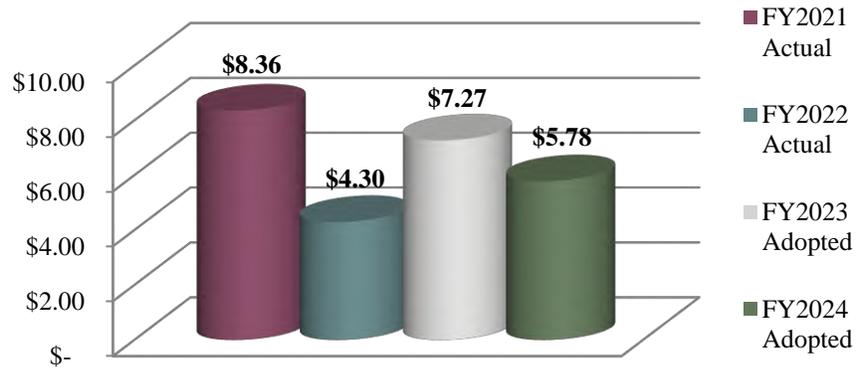
- As an independent judicial officer of the Commonwealth of Virginia, provides judicial services 24 hours a day, 7 days a week, 365 days a year.
- Issues arrest processes and summonses on the basis of complaints by citizens and law enforcement officers.
- Issues search warrants to law enforcement officials.
- Conducts bail hearings for persons under arrest to determine release conditions, if any, or whether to commit to jail.
- Issues civil judicial processes upon presentation of sufficient evidence, such as mental health commitment orders and emergency protective orders.
- Effectively utilizes all communications and technical resources to improve the delivery of magistrate services.



Other Court - Related Judicial Services



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Circuit Court cases	4,394	3,453	4,325	4,057
General District Court cases	12,499	14,650	5,290	5,290
Juvenile & Domestic Relations Court cases	2,902	3,114	3,109	3,053
Percentage of Juvenile Justice youth completing programs	91%	94%	75%	75%
York processes issued by the Magistrate	5,201	5,654	6,397	7,000

**York County
Departmental Budget Documents**

Circuit Court

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 49,639	\$ 65,444	\$ 164,782	\$ 166,885
Contractual Services	87	59	800	800
Internal Services	4,215	4,165	1,939	2,333
Other Charges	666	1,098	2,770	2,970
Materials & Supplies	2,127	1,898	4,100	4,100
Total Budgetary Costs	<u>\$ 56,734</u>	<u>\$ 72,664</u>	<u>\$ 174,391</u>	<u>\$ 177,088</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ (422,319)	\$ (439,601)	\$ (218,190)	\$ (348,494)
Recovered Costs	479,053	512,265	392,581	525,582
Total Revenues	<u>\$ 56,734</u>	<u>\$ 72,664</u>	<u>\$ 174,391</u>	<u>\$ 177,088</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	1.50	1.50	2.00	2.00
Total Staffing	<u>1.50</u>	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County
Departmental Budget Documents**

General District Court

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 8,234	\$ 5,921	\$ 18,160	\$ 18,160
Internal Services	200	-	200	200
Other Charges	5,394	5,240	8,000	8,000
Materials & Supplies	4,901	2,185	3,850	3,850
Total Budgetary Costs	<u>\$ 18,729</u>	<u>\$ 13,346</u>	<u>\$ 30,210</u>	<u>\$ 30,210</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 12,837	\$ 10,293	\$ 23,210	\$ 24,210
Charges For Services	5,892	3,053	7,000	6,000
Total Revenues	<u>\$ 18,729</u>	<u>\$ 13,346</u>	<u>\$ 30,210</u>	<u>\$ 30,210</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

**York County
Departmental Budget Documents**

Juvenile & Domestic Relations Court

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 3,642	\$ 3,870	\$ 4,680	\$ 5,280
Internal Services	500	-	500	500
Other Charges	8,867	7,162	11,600	11,600
Materials & Supplies	3,911	6,454	5,600	9,600
Capital Outlay	648	-	1,200	1,200
Total Budgetary Costs	<u>\$ 17,568</u>	<u>\$ 17,486</u>	<u>\$ 23,580</u>	<u>\$ 28,180</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 17,568	\$ 17,486	\$ 23,580	\$ 28,180
Total Revenues	<u>\$ 17,568</u>	<u>\$ 17,486</u>	<u>\$ 23,580</u>	<u>\$ 28,180</u>

Major Budget Variances

- An increase in Materials & Supplies is for the replacement of worn furniture in the witness meeting room and courtroom.

**York County
Departmental Budget Documents**

Colonial Juvenile Services Commission

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 494,540	\$ 203,023	\$ 289,665	\$ 175,865
Total Budgetary Costs	<u>\$ 494,540</u>	<u>\$ 203,023</u>	<u>\$ 289,665</u>	<u>\$ 175,865</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 439,856	\$ 148,339	\$ 234,665	\$ 120,865
State Aid & Grants	54,684	54,684	55,000	55,000
Total Revenues	<u>\$ 494,540</u>	<u>\$ 203,023</u>	<u>\$ 289,665</u>	<u>\$ 175,865</u>

Major Budget Variances

- Contractual Services decrease is due to a decrease in requested County support for FY2024.

York County
Departmental Budget Documents

Magistrate

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Materials & Supplies	\$ 492	\$ 631	\$ 2,000	\$ 2,000
Total Budgetary Costs	\$ 492	\$ 631	\$ 2,000	\$ 2,000

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 492	\$ 631	\$ 2,000	\$ 2,000
Total Revenues	\$ 492	\$ 631	\$ 2,000	\$ 2,000

Major Budget Variances

- There are no significant changes programmed for FY2024.

Office of the Sheriff

Department Overview

The Sheriff is an elected official and is responsible for protecting life and property of the residents of York County. This is accomplished through the divisions below.



Mission

To protect life and property, reduce crime and serve the needs of the residents, providing quality and efficient law enforcement services to the community, and maintaining the public's trust through professionalism and accountability.

Goals:

- Provide efficient and rapid response to the community.
- Build community partnerships with residents, business owners and those that visit York County through outreach programs and community engagement.
- Maintain transparent and timely communications via the website, social media, and media related inquiries.
- Provide a meaningful educational and security presence at York County Schools.

York-Poquoson Sheriff's Office

Emergency **911**

Non-Emergency 757-890-3621

Tip Line 757-890-4999

If you are reporting a crime in progress or a dangerous/life threatening situation use **911**

General Operations

- Provide quality support staff to maintain offense report data on criminal activities, criminal warrants, parking and traffic tickets.
- Provide high quality training that meets and/or exceeds statutory standards.
- Maintains accreditation through the VA Law Enforcement Professional Standards Commission.
- Maintain, store, and process all evidence and seized property for the agency.

Law Enforcement

- Provide professional and efficient law enforcement services to the residents and businesses of York County.
- Enforce State and local criminal laws and ordinances and local motor vehicle laws on the highways and streets of York County.
- Act as a deterrent to criminal activity by patrolling the County as a visible symbol of law enforcement.
- Maintain a well-trained Emergency Response and Hostage Negotiation Team to respond to critical incidents such as drug raids, hostage and high jacking situations, high-risk warrant service, domestic terrorism, and missing and lost individuals.
- Maintain a well-trained bicycle team to provide community policing services.
- Maintain and equip a professional Honor Guard to provide services to the residents and participate in community events.

Office of the Sheriff

Investigations

- Provide the residents of York County with a competent and well trained staff of investigators who will investigate all major crimes that occur in York County.
- Foster ongoing relationships with other county and law enforcement agencies from other jurisdictions with a common goal of working together to solve crimes and bring perpetrators to justice.
- Present competent testimony relative to the investigation in the courts of York County and work with the York County Commonwealth's Attorney's Office to ensure that persons are successfully prosecuted.

Civil Operations/Court Security

- Serve civil processes and jury notices on a timely basis.
- Provide security to the main entrance of the Courthouse and staff the control room and in courtroom security to the Circuit Court, General District Court, and Juvenile and Domestic Relations District Court.
- Provide security for inmates awaiting trial, as well as, subjects committed to jail by the Courts.
- Process sentenced felons, misdemeanors, and juveniles that are not committed to the regional jail or Juvenile Detention Center.
- Fingerprint residents for non-criminal reasons, i.e. concealed weapon permits, employment with government and private businesses.

Community Services

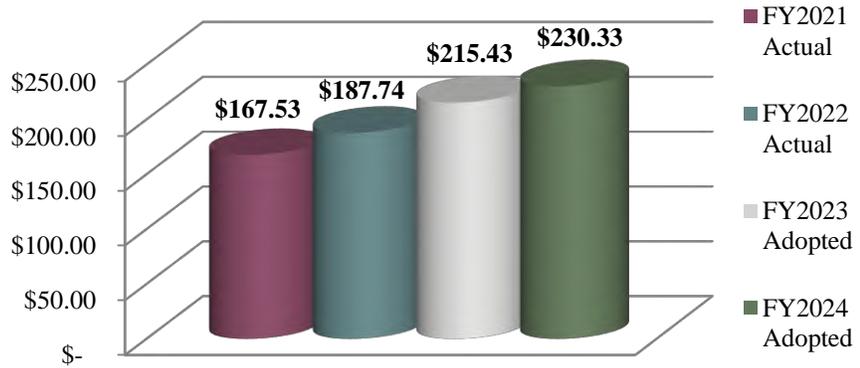
- Provide deputies at high school and middle school campuses to maintain security on school grounds and act as a law enforcement liaison.
- Provide a DARE program to the elementary and middle schools in York County and special classes (Class Action) on the severity and consequences of criminal activities to the middle school students.
- Provides a comprehensive crime analysis program to analyze and reduce crime.
- Provide ongoing crime prevention programs and education to the residents of York County.



Office of the Sheriff



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of calls for service	97,752	85,244	81,692	84,790
Response time in minutes	5.09	5.05	5.02	5.00
Total social media followers	65,000	70,000	71,635	75,000



**York County
Departmental Budget Documents**

Sheriff - General Operations

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 2,066,678	\$ 2,516,398	\$ 2,351,530	\$ 2,630,716
Contractual Services	58,759	61,212	74,861	101,232
Internal Services	196,123	180,597	194,790	216,160
Other Charges	163,636	164,914	175,620	190,490
Materials & Supplies	78,562	78,790	220,945	295,737
Leases & Rentals	6,144	6,660	7,500	8,100
Total Budgetary Costs	\$ 2,569,902	\$ 3,008,571	\$ 3,025,246	\$ 3,442,435

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,959,081	\$ 2,149,600	\$ 2,420,919	\$ 2,821,091
Charges For Services	107,727	326,185	3,000	5,500
Recovered Costs	35,308	-	-	-
State Shared Expenses	458,579	522,901	586,327	605,844
State Aid & Grants	9,207	9,885	15,000	10,000
Total Revenues	\$ 2,569,902	\$ 3,008,571	\$ 3,025,246	\$ 3,442,435

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	14.00	14.00	14.00	15.00
Total Staffing	14.00	14.00	14.00	15.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- An increase of 1.0 FTE due to reclassification from Public Affairs to General Operations.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Increase in Other Charges is for the replacement of Drones.
- Materials & Supplies increase is due to the replacement of laptops.

York County
Departmental Budget Documents

Sheriff - Law Enforcement

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 3,803,301	\$ 4,432,353	\$ 5,365,753	\$ 5,722,676
Contractual Services	181,034	181,461	266,555	268,062
Internal Services	948,811	968,084	1,024,764	1,099,898
Other Charges	64,596	88,739	108,480	105,350
Materials & Supplies	139,812	153,533	197,025	190,738
Capital Outlay	64,516	277,546	341,739	161,035
Grants, Donations, & Insurance Recovery	10,762	7,745	-	-
Total Budgetary Costs	\$ 5,212,832	\$ 6,109,461	\$ 7,304,316	\$ 7,547,759

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 4,453,395	\$ 5,161,777	\$ 6,267,524	\$ 6,476,590
Fines & Forfeitures	2,510	3,930	4,000	4,000
State Shared Expenses	735,270	921,070	1,032,792	1,067,169
Federal Aid & Grants	21,657	22,684	-	-
Total Revenues	\$ 5,212,832	\$ 6,109,461	\$ 7,304,316	\$ 7,547,759

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	57.00	62.00	64.00	63.00
Total Staffing	57.00	62.00	64.00	63.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- A decrease of 1.0 FTE due to reclassification from Law Enforcement to Investigations.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- A decrease in Capital Outlay is attributed to no new FTE equipment.

**York County
Departmental Budget Documents**

Sheriff - Investigations

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,067,913	\$ 1,170,062	\$ 1,263,441	\$ 1,478,526
Contractual Services	31,067	38,279	72,435	72,344
Internal Services	294,342	286,005	325,909	354,316
Other Charges	29,356	33,718	50,445	51,400
Materials & Supplies	57,897	67,869	12,150	12,630
Capital Outlay	-	6,762	1,000	1,000
Total Budgetary Costs	\$ 1,480,575	\$ 1,602,695	\$ 1,725,380	\$ 1,970,216

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 980,278	\$ 1,168,477	\$ 1,250,870	\$ 1,479,912
State Shared Expenses	485,971	423,180	474,510	490,304
Federal Aid & Grants	14,326	11,038	-	-
Total Revenues	\$ 1,480,575	\$ 1,602,695	\$ 1,725,380	\$ 1,970,216

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	14.00	13.00	13.00	14.00
Total Staffing	14.00	13.00	13.00	14.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- An increase of 1.0 FTE due to reclassification to Investigations from Law Enforcement.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Sheriff - Civil Operations / Court Security

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,233,809	\$ 1,302,407	\$ 1,457,755	\$ 1,634,975
Contractual Services	6,226	7,328	14,125	9,355
Internal Services	72,665	76,346	80,055	86,224
Other Charges	4,339	10,395	9,950	11,150
Materials & Supplies	8,849	1,275	6,750	15,700
Capital Outlay	1,281	626	-	20,000
Total Budgetary Costs	<u>\$ 1,327,169</u>	<u>\$ 1,398,377</u>	<u>\$ 1,568,635</u>	<u>\$ 1,777,404</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 739,136	\$ 972,322	\$ 1,098,867	\$ 1,289,598
Permits, Fees, Regulatory Licenses	32,721	18,518	10,000	15,000
Fines & Forfeitures	6,932	4,639	8,000	6,000
State Shared Expenses	548,380	402,898	451,768	466,806
Total Revenues	<u>\$ 1,327,169</u>	<u>\$ 1,398,377</u>	<u>\$ 1,568,635</u>	<u>\$ 1,777,404</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	19.00	18.00	18.00	18.00
Total Staffing	<u>19.00</u>	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services decrease is attributed to a decrease in maintenance service contract.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Capital Outlay increase for the purchase of MDT replacements.

York County
Departmental Budget Documents

Sheriff - Community Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 998,972	\$ 1,138,983	\$ 1,446,316	\$ 1,627,703
Contractual Services	-	-	2,500	3,000
Internal Services	116,309	105,969	87,913	108,655
Other Charges	16,209	12,520	18,270	17,795
Materials & Supplies	58,838	45,073	81,500	68,130
Capital Outlay	-	-	141,000	3,200
Total Budgetary Costs	\$ 1,190,328	\$ 1,302,545	\$ 1,777,499	\$ 1,828,483

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 658,703	\$ 459,917	\$ 758,981	\$ 675,003
State Shared Expenses	359,621	427,646	479,518	495,480
Transfers from Other Funds	172,004	414,982	539,000	658,000
Total Revenues	\$ 1,190,328	\$ 1,302,545	\$ 1,777,499	\$ 1,828,483

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	12.50	13.50	15.50	15.50
Total Staffing	12.50	13.50	15.50	15.50

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- A decrease in Capital Outlay is attributed to no new FTE equipment.

Fire & Life Safety

Department Overview

This department is responsible for providing fire and life safety protection to the residents of York County. The Department of Fire and Life Safety serves as the “designated emergency response agency” for emergency medical services (EMS), and fire response activities. This is accomplished through the divisions below.



Mission

The York County Department of Fire and Life Safety and its integrated divisions exist to provide protection and safety to our community, to prevent emergencies when possible, and to minimize pain, suffering, and loss when emergencies do occur.

Goals:

- To provide a quick, effective fire/rescue response, and aid the public to the extent necessary to assist them in coping with and/or overcoming an emergency crisis. To evaluate community risks and the department’s capabilities/service delivery to ensure optimum emergency prevention, response, and recovery.
- To provide public education and information about the emergency response system; minimizing exposure to hazardous situations; preparedness for an emergency or community disaster; and preventing fires and injuries.
- Immediate response to, and effective mitigation of, emergency incidents and minimize loss of life, injury, illness, and property damage resulting from these events.
- To address violations of applicable codes and ordinances and to investigate causes of fires and other similar incidents.
- Ensure professional development and training of Fire and Life Safety personnel from the recruit/new employee level and throughout their career.
- To coordinate, develop, exercise, and implement, as required, a comprehensive emergency management system that includes mitigation, preparedness, response, and recovery.
- Manage a comprehensive logistics program to include department facilities, apparatus, equipment, systems, and supplies.
- Respond to requests to control animals posing a threat to the health, safety, and welfare of County residents and visitors.



Administration

- Ensures and supports an efficient and effective command structure that manages all administrative and operational aspects of the County's Fire and Life Safety system.
- Evaluates community risks and department’s capabilities/service delivery to ensure optimum fire and life safety prevention, response and recovery.
- Develops strategic actions and ensure their implementation through the various departmental functional activities, divisions, offices, bureaus, etc.
- Emphasizes quality customer service through the various divisions, offices and bureaus of the department.
- Coordinates, develops, exercises, and implements, as required, a comprehensive emergency management system that includes mitigation, preparedness, response, and recovery.
- Coordinates a comprehensive health and safety program for the entire department.

Fire & Life Safety

Fire & Rescue Operations

- Operates from seven strategically located fire stations.
- Responds immediately to, and effectively mitigates a wide variety of emergency and non-emergency incidents while minimizing loss of life, injury, illness and damage to property and the environment.
- Provides fire suppression/rescue/specialized technical response and full advanced life support emergency medical services (EMS) capabilities throughout the County.
- All personnel are cross-trained in firefighting and emergency medical services (EMS).
- Supports effective fire and injury education programs throughout the community.

Technical Services & Special Operations

- Manages a comprehensive program providing logistical supporting for facilities, apparatus, equipment, systems, supplies and overall operations.
- Coordinates operations and training of the various department specialty teams.
- Coordinates the department's fire/rescue involvement in a wide variety of County and community-wide special events.

Prevention & Community Safety

- Works to ensure compliance with applicable Virginia and York County codes, laws, ordinances and regulations pertaining to fire and life safety.
- Conducts plan reviews and associated inspections of commercial, industrial and public buildings related to the life-safety aspects of the building and fire prevention codes, in order to protect life and property.
- Conducts reviews of all major development plans to ensure areas of fire and life safety are addressed in order to protect the public.
- Investigates fires and other similar incidents to determine origin and cause.
- Provides fire/injury prevention and life safety education programs to a variety of age groups and businesses in the County.

Support Services

- Manages, coordinates, and/or delivers a comprehensive professional development/training program.
- Coordinates the administration components of the department's overall EMS system.
- Works with Fire and Rescue Operations Division to ensure the effective delivery of EMS response services.
- Manages the EMS Transport Cost Recovery Program.

Animal Services

- Responds to requests involving domestic animals as well as assist with wild animals posing a threat to the health, safety and welfare of the public.
- Works to ensure compliance with applicable Virginia and York County animal control codes, laws, ordinances and regulations.
- Educates the public on health and welfare, life safety, the obligations of animal ownership, and other issues involving animal control.

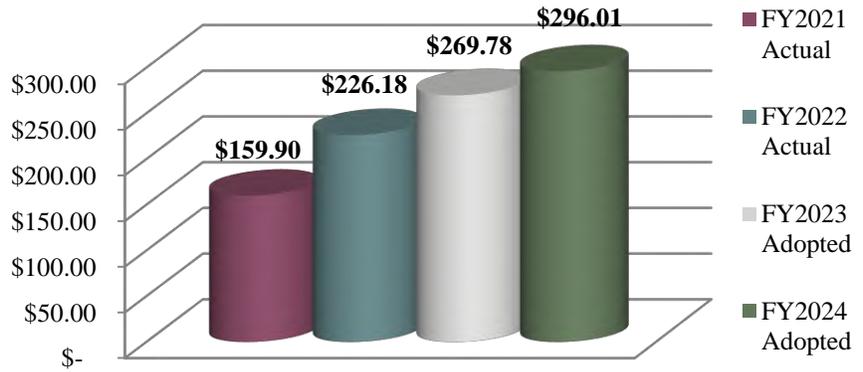
Emergency Management

- Coordinates and manages a comprehensive emergency management system of preparation/response/recovery and develops associated emergency operational plans.
- Plans, trains, and exercises County resources for efficient and effective preparation for, response to and recovery from emergencies and disasters.
- Coordinates county, regional, state, and federal resources through the emergency operations center (EOC) and other means.

Fire & Life Safety



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Fire and Rescue incident responses	11,266	12,072	12,500	13,000
Number of patients transported	4,934	5,335	5,800	6,000
Average Fire & Rescue incident response time (minutes)	4.47	5.05	5.00	5.00
Fire code inspections	421	377	400	450
Animal Services calls	2,089	2,002	2,000	2,000



**York County
Departmental Budget Documents**

Fire & Life Safety - Administration

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 432,831	\$ 365,126	\$ 566,566	\$ 607,034
Contractual Services	2,437	2,456	2,965	3,065
Internal Services	27,751	40,588	50,376	41,228
Other Charges	125,220	124,314	130,960	142,269
Materials & Supplies	962	1,107	1,470	1,470
Total Budgetary Costs	<u>\$ 589,201</u>	<u>\$ 533,591</u>	<u>\$ 752,337</u>	<u>\$ 795,066</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 589,201	\$ 533,591	\$ 752,337	\$ 795,066
Total Revenues	<u>\$ 589,201</u>	<u>\$ 533,591</u>	<u>\$ 752,337</u>	<u>\$ 795,066</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	4.50	4.50	4.50	4.50
Total Staffing	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased in vehicle maintenance and information technology costs.
- Other Charges increased due to the rise in cost of Line of Duty Coverage.

**York County
Departmental Budget Documents**

Fire & Life Safety - Fire & Rescue Operations

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 7,350,614	\$ 11,970,882	\$ 14,627,492	\$ 15,920,382
Contractual Services	149,977	196,862	195,085	209,900
Internal Services	888,370	990,345	1,162,315	1,197,132
Other Charges	26,125	32,234	35,233	35,261
Materials & Supplies	104,804	175,523	177,389	187,000
Grants, Donations, & Insurance Recovery	6,519	12,519	-	-
Total Budgetary Costs	\$ 8,526,409	\$ 13,378,365	\$ 16,197,514	\$ 17,549,675

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 6,613,383	\$ 11,073,535	\$ 14,222,644	\$ 15,657,675
Fines & Forfeitures	300	500	-	-
Charges For Services	1,509,410	1,907,632	1,717,000	1,800,000
Recovered Costs	3,221	76,087	-	-
Federal Aid & Grants	400,095	320,611	257,870	92,000
Total Revenues	\$ 8,526,409	\$ 13,378,365	\$ 16,197,514	\$ 17,549,675

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	138.00	143.00	153.00	152.00
Total Staffing	138.00	143.00	153.00	152.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Fire & Rescue Operations to Prevention & Community Safety.
- An increase in Contractual services includes the rental of PPE gear for Fire Academy recruits, increase in EMS billing services and rise in cost of medical examinations.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Materials & Supplies increased for protective clothing and communication & signal equipment for the apparatus needed on the anticipated replacement of one fleet vehicle.

York County
Departmental Budget Documents

Fire & Life Safety - Technical Services & Special Operations

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 279,637	\$ 281,983	\$ 183,650	\$ 460,088
Contractual Services	16,229	6,597	19,135	22,565
Internal Services	53,577	40,221	50,389	60,077
Other Charges	3,498	4,696	4,944	5,090
Materials & Supplies	66,009	64,567	91,594	145,330
Capital Outlay	-	66,112	30,000	2,000
Grants, Donations, & Insurance Recovery	36,688	9,564	-	-
Total Budgetary Costs	\$ 455,638	\$ 473,740	\$ 379,712	\$ 695,150

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 455,638	\$ 473,740	\$ 379,712	\$ 695,150
Total Revenues	\$ 455,638	\$ 473,740	\$ 379,712	\$ 695,150

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	3.00	3.00	3.00	3.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- An increase in Materials & Supplies is for the replacement of drones and protective equipment supplies.
- A decrease in Capital Outlay is due to vehicle equipment for two vehicle replacements approved in FY2023.

**York County
Departmental Budget Documents**

Fire & Life Safety - Prevention & Community Safety

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 301,613	\$ 325,391	\$ 329,327	\$ 375,541
Contractual Services	1,284	1,015	1,800	1,800
Internal Services	39,517	33,690	41,072	41,796
Other Charges	1,877	3,851	4,943	4,893
Materials & Supplies	11,079	11,141	15,620	13,550
Total Budgetary Costs	<u>\$ 355,370</u>	<u>\$ 375,088</u>	<u>\$ 392,762</u>	<u>\$ 437,580</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 355,370	\$ 375,088	\$ 392,762	\$ 437,580
Total Revenues	<u>\$ 355,370</u>	<u>\$ 375,088</u>	<u>\$ 392,762</u>	<u>\$ 437,580</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	4.00	4.00	5.00
Total Staffing	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Fire & Rescue Operations to Prevention & Community Safety.

**York County
Departmental Budget Documents**

Fire & Life Safety - Support Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 338,699	\$ 372,067	\$ 373,946	\$ 442,286
Contractual Services	91,276	93,083	74,551	97,156
Internal Services	28,585	34,540	34,217	37,298
Other Charges	28,470	47,408	64,262	64,262
Materials & Supplies	101,259	123,732	113,940	117,540
Total Budgetary Costs	<u>\$ 588,289</u>	<u>\$ 670,830</u>	<u>\$ 660,916</u>	<u>\$ 758,542</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 588,289	\$ 670,830	\$ 660,916	\$ 758,542
Total Revenues	<u>\$ 588,289</u>	<u>\$ 670,830</u>	<u>\$ 660,916</u>	<u>\$ 758,542</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- An increase in Contractual Services is for maintenance service contracts due to expiring warranties.
- Material & Supplies increased for medical and lab supplies.

York County
Departmental Budget Documents

Fire & Life Safety - Animal Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 181,282	\$ 195,269	\$ 245,450	\$ 261,086
Contractual Services	207,260	223,222	255,462	247,770
Internal Services	83,639	41,722	46,502	60,998
Other Charges	2,722	5,260	5,484	5,947
Materials & Supplies	2,379	3,756	7,866	7,866
Capital Outlay	-	10,121	-	-
Total Budgetary Costs	<u>\$ 477,282</u>	<u>\$ 479,350</u>	<u>\$ 560,764</u>	<u>\$ 583,667</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 463,190	\$ 466,951	\$ 555,264	\$ 578,667
Permits, Fees, Regulatory Licenses	11,753	10,329	5,000	5,000
Fines & Forfeitures	325	-	500	-
State Aid & Grants	2,014	2,070	-	-
Total Revenues	<u>\$ 477,282</u>	<u>\$ 479,350</u>	<u>\$ 560,764</u>	<u>\$ 583,667</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services includes a decrease in funding for the Peninsula Regional Animal Shelter contribution.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

Fire & Life Safety - Emergency Management

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 191,737	\$ 208,399	\$ 286,864	\$ 293,422
Contractual Services	13,881	13,958	13,960	14,300
Internal Services	43,554	33,892	38,156	30,585
Other Charges	2,171	2,749	3,673	3,682
Materials & Supplies	300	60	400	400
Total Budgetary Costs	<u>\$ 251,643</u>	<u>\$ 259,058</u>	<u>\$ 343,053</u>	<u>\$ 342,389</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 201,308	\$ 208,723	\$ 292,718	\$ 292,054
Federal Aid & Grants	50,335	50,335	50,335	50,335
Total Revenues	<u>\$ 251,643</u>	<u>\$ 259,058</u>	<u>\$ 343,053</u>	<u>\$ 342,389</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	1.50	1.50	1.50	1.50
Total Staffing	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased in information technology due to the reallocation of desktops and/or mobile units within the division.

Emergency Communications, Radio Maintenance, & Security Services

Department Overview

The York-Poquoson-Williamsburg Emergency Communications Center is responsible for providing the residents and visitors of York County and the Cities of Poquoson and Williamsburg with the most reliable and professional response to an emergency call and after hours non-emergency call while enhancing the public safety efforts of the Region through technology.



Mission

To be the premier provider of emergency response communications using the most state-of-the-art comprehensive communications infrastructure to dispatch appropriate resources and personnel and make the region safer.

Goals:

- Continue deployment of quality assurance program to ensure the efficiency of the operation and compliance with guidelines and protocols.
- Monitor accuracy of Phase 2 (location technology) in receipt of E-911 wireless calls and continue to track wireless and total E-911 call volume, reoccurring equipment costs, and personnel costs for the Virginia Wireless E-911 Services Board.
- Utilize new training standards established by the Department of Criminal Justice Services and continue to develop additional training opportunities to enhance staff knowledge and understanding of other public safety facets.
- Continue deployment of additional technologies such as voice-over-internet protocol which provides access to 911 through non-traditional, digital means of communications.

Emergency Communications

- Answers calls emergency and non-emergency calls, including wireless E-911 calls using Enhanced 911 System and Text to 911. Dispatches personnel/equipment to emergency and non-emergency scenes using numerous radio systems and Computer Aided Dispatch (CAD) System. Provides pre-arrival Emergency Medical Dispatch (EMD) on all medical calls received.
- Maintains a Regional Records Management System for Law Enforcement Agencies; Processes and maintains criminal records and corresponds with other law enforcement or public service jurisdictions.
- Answers after-hour calls for County services and dispatches appropriate on-call workers; to include Waste Management and creates ticket requests accordingly.
- Monitors cameras at key locations throughout the County to include intrusion/fire alarms for County buildings, receives and dispatches intrusion and fire alarms received from central stations for commercial businesses/private residences; responds to Surry and National Warning Systems Instaphones.

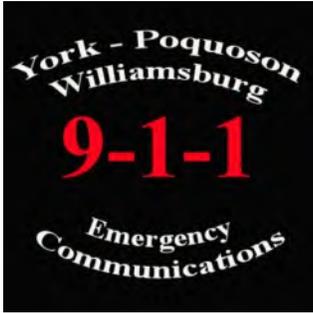
Radio Maintenance

- Coordinates and manages resources and contractual services relative to maintaining critical County communications, to include the 800 MHz Regional Radio System.
- Oversees the installation, service, maintenance, and removal of two-way radios, mobile data terminals, and other licensed hand held devices.

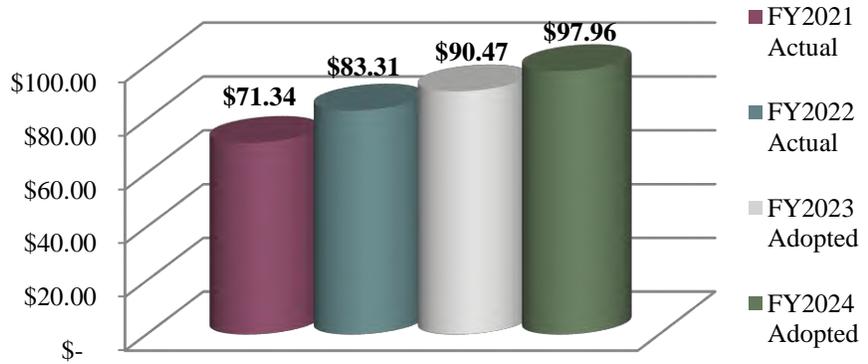
Security Services

- Manages resources and contractual services for all installation, service and maintenance of visual and audible warning systems, control access systems, fire alarm systems and CCTV throughout the County.

Emergency Communications, Radio Maintenance, & Security Services

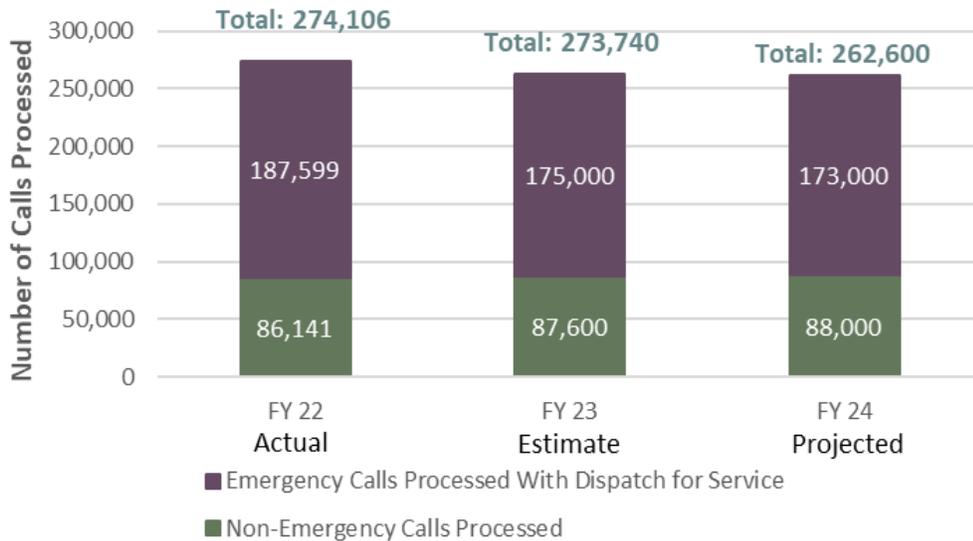


General Fund Expenditures Per Capita



Key Service Indicators:

Emergency Communications Center



York County
Departmental Budget Documents

Emergency Communications

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 3,084,117	\$ 3,378,401	\$ 3,849,627	\$ 4,150,314
Contractual Services	687,260	728,091	829,646	856,433
Internal Services	95,165	95,421	115,626	141,650
Other Charges	118,340	145,473	180,600	172,735
Materials & Supplies	25,800	32,108	31,745	43,545
Capital Outlay	105,584	1,602	-	-
Total Budgetary Costs	<u>\$ 4,116,266</u>	<u>\$ 4,381,096</u>	<u>\$ 5,007,244</u>	<u>\$ 5,364,677</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 2,669,973	\$ 2,718,468	\$ 3,369,550	\$ 3,655,093
Recovered Costs	934,550	1,073,436	1,065,259	1,122,877
State Shared Expenses	181,867	189,456	212,435	219,507
State Aid & Grants	329,876	399,736	360,000	367,200
Total Revenues	<u>\$ 4,116,266</u>	<u>\$ 4,381,096</u>	<u>\$ 5,007,244</u>	<u>\$ 5,364,677</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	44.75	47.00	46.50	46.50
Total Staffing	<u>44.75</u>	<u>47.00</u>	<u>46.50</u>	<u>46.50</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

Radio Maintenance

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 109,538	\$ 107,100	\$ 111,400	\$ 112,500
Materials & Supplies	-	183	-	-
Leases & Rentals	40,118	168,136	42,600	43,850
Transfers to Other Funds	702,776	1,196,654	1,102,582	1,264,088
Total Budgetary Costs	<u>\$ 852,432</u>	<u>\$ 1,472,073</u>	<u>\$ 1,256,582</u>	<u>\$ 1,420,438</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 598,163	\$ 1,405,274	\$ 996,582	\$ 1,150,438
Use of Money & Property	254,269	66,799	260,000	270,000
Transfers from Other Funds	99,000	99,000	99,000	99,000
Total Revenues	<u>\$ 852,432</u>	<u>\$ 1,472,073</u>	<u>\$ 1,256,582</u>	<u>\$ 1,420,438</u>

Major Budget Variances

- An increase in Transfers to Other Funds is attributed to an increase in the annual maintenance contract for Regional Radio.

York County
Departmental Budget Documents

Security Services

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 47,446	\$ 91,411	\$ 194,000	\$ 211,500
Materials & Supplies	110	11,426	10,000	7,000
Total Budgetary Costs	<u>\$ 47,556</u>	<u>\$ 102,837</u>	<u>\$ 204,000</u>	<u>\$ 218,500</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 47,556	\$ 102,837	\$ 204,000	\$ 218,500
Total Revenues	<u>\$ 47,556</u>	<u>\$ 102,837</u>	<u>\$ 204,000</u>	<u>\$ 218,500</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

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Adult & Juvenile Corrections

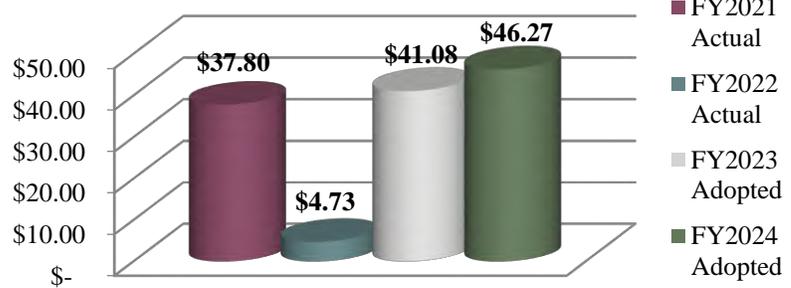
Department Overview

Adult & Juvenile Corrections is accountable and responsible for the costs associated with the operation of the regional jail, juvenile detention and the costs related to the operations of the 9th District Court Service Unit.

Mission

To enhance public safety, empower clients, and improve the quality of the community by providing judicial alternatives to adult incarceration through transitional services, and criminal justice planning, and preparing court-involved youth to be successful citizens in the communities we serve.

General Fund Expenditures Per Capita



Adult Corrections

- York County shares the Virginia Regional Jail Authority with James City County and the Cities of Poquoson and Williamsburg. The County's financial share is determined by a cost formula based on an overall percentage of use history.
- Member of Colonial Corrections which provides alternatives to adult incarceration, transitional services, and criminal justice planning.

Juvenile Corrections

- York County shares the Merrimac Center Juvenile Detention Center with 18 other localities. It provides an array of juvenile and family services as directed by the Virginia Code §16.1-233 and 235.
- Provides and/or refers juveniles and their families to community program and services and provides probation and parole services to families in the member jurisdictions.
- Provides insight to juveniles on their current situation and uses that knowledge to assist them in making better decisions choosing a path toward success and happiness.

York County
Departmental Budget Documents

Adult Corrections

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed
Contractual Services	\$ 2,382,369	\$ 2,724,646	\$ 2,677,379	\$ 3,083,750
Grants, Donations, & Insurance Recovery	-	(2,615,599)	-	-
Total Budgetary Costs	<u>\$ 2,382,369</u>	<u>\$ 109,047</u>	<u>\$ 2,677,379</u>	<u>\$ 3,083,750</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Proposed
Local	\$ 2,382,369	\$ 109,047	\$ 2,677,379	\$ 3,083,750
Total Revenues	<u>\$ 2,382,369</u>	<u>\$ 109,047</u>	<u>\$ 2,677,379</u>	<u>\$ 3,083,750</u>

Major Budget Variances

- A decrease in FY22 is due to reclassifying expenses under the provision of State and Local Fiscal Recovery Program. This \$2.6 million in expenses are consolidated in the Emergencies and Disasters section.
- An increase in funding is provided to the Regional Jail on the average percentage of the prisoner population on a rolling 5-year basis.

York County
Departmental Budget Documents

Juvenile Corrections

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 267,410	\$ 220,518	\$ 250,890	\$ 214,780
Other Charges	189	252	750	750
Materials & Supplies	1,340	1,259	1,500	1,900
Leases & Rentals	6,797	6,782	6,360	6,800
Total Budgetary Costs	<u>\$ 275,736</u>	<u>\$ 228,811</u>	<u>\$ 259,500</u>	<u>\$ 224,230</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 275,736	\$ 228,811	\$ 259,500	\$ 224,230
Total Revenues	<u>\$ 275,736</u>	<u>\$ 228,811</u>	<u>\$ 259,500</u>	<u>\$ 224,230</u>

Major Budget Variances

- Funding is provided to the Middle Peninsula Juvenile Detention Commission. Their calculation is based upon York County's average use of the Merrimac Center services for the previous five years.

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Planning & Development Services

Department Overview

This department provides professional services by evaluating and making recommendations on long-range planning and development issues that affect the community and providing professional guidance per the York County Code on current building and zoning regulations and supporting those who are requesting otherwise.



Mission

Guide residents and businesses to thoughtful development that meets the County Zoning and building regulations in a coordinated and streamlined structure. To assist the community in defining and realizing a shared vision for the long-range physical development.

Goals:

- Improve the efficiency of the staff in the implementation of the existing zoning ordinance as it pertains to the public, Board of Supervisors, Planning Commission, Board of Zoning/Subdivision Appeals, and other agencies and to encourage public use of planning information through the automation of the office.
- Coordinate and improve public and private planning efforts through a coordinated and streamlined structure.
- Oversee the review process and recommend reasonable changes to the comprehensive plan and its implementation tools, the zoning ordinance, and subdivision regulations to better provide for changing development trends.
- Ensure the public health, safety, and welfare affected by the design and construction of buildings and structures in York County.



Administration

- Provides quality, cost-effective administrative support for Planning and Development Services.
- Develops strategic actions and ensures their implementation through the various departmental functional activities, divisions, commissions and boards.

Planning

- Maintains an up-to-date Comprehensive Plan and Zoning Ordinance for the County as mandated by the Code of Virginia.
- Provides accurate and timely demographic and economic data and projections to staff and line agencies, boards, commissions, the School Division, and the general public.
- Provides staff services to the Board of Supervisors, Planning Commission, Historic Yorktown Design Committee, School Division, County Administrator, and other staff and line agencies, boards, and commissions.
- Participates in the coordination with VDOT, Regional Planning Partnership, and other regional bodies/entities.

Planning & Development Services

Development Services

- Provides the most effective and timely plan review services to the development community and County residents in order to ensure project viability and meet project deadlines.
- Enhances and improves the appearance and long-range build out of the County from a development and code compliance perspective.
- Provides customer service and communications about development-related information activity to ensure transparency.

Building Safety

- Provides comments and code requirements to builders, developers and residents of the County that are clearly defined and timely.
- Conducts inspections within 24 hours on all buildings within the jurisdiction that are under construction or hazardous to the public.
- Maintains proficiency in the application and understanding of the 2018 State adopted building codes.
- Improves customer service through professional training and technology upgrades.

Planning Commission

- Reviews, conducts public hearings, and makes recommendations to the Board on applications for Rezoning, Special Use Permits, Planned Developments, and Special Exceptions.
- Develops and recommends recommendations for revision of the Comprehensive Plan elements as needed and then programs and ordinances to implement those Comprehensive Plan elements.
- Develops and makes recommendations in coordination with VDOT for road, neighborhood and traffic improvements/enhancements

Board of Zoning/Subdivision Appeals

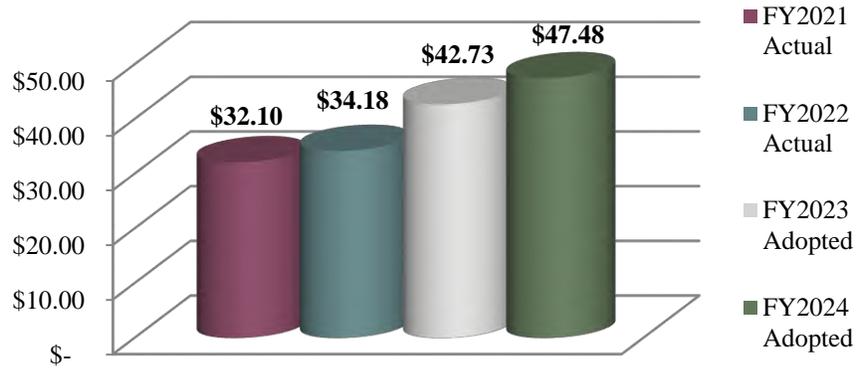
- Meets on a monthly or as-needed basis to decide requests for appeals and variances received from the development community and County residents in accordance with the standards and guidelines set forth in the Code of Virginia and York County Zoning and Subdivision Ordinances.
- Conducts public hearings and other official business in accordance with the by-laws adopted by the Board.



Planning & Development Services



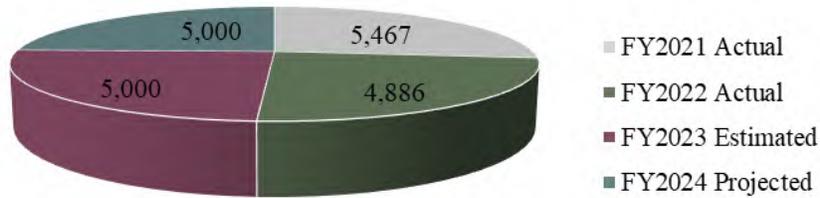
General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Permits Issued	5,467	4,886	5,000	5,000
Total Number of Inspections	20,167	17,362	18,660	18,660

Number of Permits Issued



**York County
Departmental Budget Documents**

Planning & Development Services - Administration

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 279,824	\$ 304,415	\$ 420,435	\$ 374,591
Contractual Services	-	-	150	150
Internal Services	-	-	-	4,665
Other Charges	1,206	4,248	12,294	12,294
Materials & Supplies	232	135	990	990
Total Budgetary Costs	<u>\$ 281,262</u>	<u>\$ 308,798</u>	<u>\$ 433,869</u>	<u>\$ 392,690</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 281,062	\$ 308,768	\$ 433,869	\$ 392,690
Miscellaneous	200	30	-	-
Total Revenues	<u>\$ 281,262</u>	<u>\$ 308,798</u>	<u>\$ 433,869</u>	<u>\$ 392,690</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased in information technology costs due to the reallocation of desktops and/or mobile units within the division.

York County
Departmental Budget Documents

Planning & Development Services - Planning

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 231,729	\$ 255,010	\$ 278,575	\$ 385,007
Contractual Services	56,634	60,215	68,798	73,405
Internal Services	10,089	8,615	9,326	11,096
Other Charges	2,618	3,208	10,163	6,713
Materials & Supplies	2,780	3,730	3,465	4,100
Total Budgetary Costs	<u>\$ 303,850</u>	<u>\$ 330,778</u>	<u>\$ 370,327</u>	<u>\$ 480,321</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 303,850	\$ 330,778	\$ 370,327	\$ 480,321
Total Revenues	<u>\$ 303,850</u>	<u>\$ 330,778</u>	<u>\$ 370,327</u>	<u>\$ 480,321</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increased for the Regional PTR & Commitment payment.

**York County
Departmental Budget Documents**

Planning & Development Services - Development Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 603,043	\$ 658,587	\$ 758,268	\$ 973,572
Contractual Services	28,927	33,698	41,000	46,250
Internal Services	54,944	47,216	68,477	72,184
Other Charges	8,209	10,373	18,250	20,310
Materials & Supplies	3,396	1,835	8,640	9,420
Capital Outlay	27	127	250	3,000
Total Budgetary Costs	<u>\$ 698,546</u>	<u>\$ 751,836</u>	<u>\$ 894,885</u>	<u>\$ 1,124,736</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 678,261	\$ 724,400	\$ 873,885	\$ 1,092,736
Permits, Fees, Regulatory Licenses	20,285	27,436	21,000	32,000
Total Revenues	<u>\$ 698,546</u>	<u>\$ 751,836</u>	<u>\$ 894,885</u>	<u>\$ 1,124,736</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	8.00	8.00	8.00	9.00
Total Staffing	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Building Safety.
- An increase in Contractual Services is for an increase in the shared cost of the INFOR permitting system.
- Capital Outlay increased for the purchase of IT equipment not covered in the Internal Service Fund.

York County
Departmental Budget Documents

Planning & Development Services - Building Safety

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 810,049	\$ 867,072	\$ 1,114,177	\$ 1,147,164
Contractual Services	20,091	14,486	23,178	29,336
Internal Services	88,014	94,619	128,264	129,412
Other Charges	29,889	31,697	34,600	36,050
Materials & Supplies	6,016	15,152	11,068	11,188
Capital Outlay	-	4,974	7,500	7,500
Total Budgetary Costs	<u>\$ 954,059</u>	<u>\$ 1,028,000</u>	<u>\$ 1,318,787</u>	<u>\$ 1,360,650</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 195,282	\$ (25,277)	\$ 382,537	\$ 332,650
Permits, Fees, Regulatory Licenses	758,777	1,053,277	936,250	1,028,000
Total Revenues	<u>\$ 954,059</u>	<u>\$ 1,028,000</u>	<u>\$ 1,318,787</u>	<u>\$ 1,360,650</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	13.00	13.00	13.00	12.00
Total Staffing	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>	<u>12.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Building Safety to Development Services.
- An increase in Contractual Services is for an increase in the shared cost of the INFOR permitting system.

**York County
Departmental Budget Documents**

Planning & Development Services - Planning Commission

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 4,521	\$ 6,190	\$ 8,612	\$ 8,000
Contractual Services	12,535	12,973	20,000	20,000
Other Charges	657	2,005	2,129	1,729
Materials & Supplies	-	-	100	100
Total Budgetary Costs	<u>\$ 17,713</u>	<u>\$ 21,168</u>	<u>\$ 30,841</u>	<u>\$ 29,829</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 9,194	\$ 4,548	\$ 21,841	\$ 19,829
Permits, Fees, Regulatory Licenses	8,519	16,620	9,000	10,000
Total Revenues	<u>\$ 17,713</u>	<u>\$ 21,168</u>	<u>\$ 30,841</u>	<u>\$ 29,829</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

**York County
Departmental Budget Documents**

Planning & Development Services - Board of Zoning / Subdivision Appeals

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 657	\$ 1,351	\$ 1,615	\$ 1,500
Contractual Services	1,036	707	2,760	2,760
Other Charges	-	1,000	1,650	1,650
Total Budgetary Costs	<u>\$ 1,693</u>	<u>\$ 3,058</u>	<u>\$ 6,025</u>	<u>\$ 5,910</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,693	\$ 3,058	\$ 6,025	\$ 5,910
Total Revenues	<u>\$ 1,693</u>	<u>\$ 3,058</u>	<u>\$ 6,025</u>	<u>\$ 5,910</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

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Department of Finance

Department Overview

The Department of Finance is responsible for York County financial and technical functions to provide accurate and timely information and services to residents, other departments and outside agencies.

Mission

To provide high quality financial, budgetary and purchasing services in an efficient and effective manner through leadership and oversight of the divisions of Accounting & Financial Reporting, Budget, Fiscal Accounting Services and Purchasing.

Goals:

- To maintain the county's AAA bond ratings through sound financial management, the accurate recording of financial activity, and the timely preparation of the Annual Comprehensive Financial Report (ACFR).
- Ensure effective internal controls are in place and perform continuous monitoring to ensure compliance with laws and regulations and financial compliance with accounting and auditing standards.
- Manage an efficient and effective budget process ensuring fiscal responsibility and oversight.
- Ensure the highest standards and ethics in purchasing practices to comply with and meet County projects and needs including researching and securing grant dollars.
- Provide financial information to meet the needs and legal requirements of management, financial institutions and residents in an efficient and effective manner.

Finance

- Ensures that the County receives and maintains a high credit rating from the bond rating agencies.
- Maintains effective internal controls and performs continuous monitoring to ensure compliance with laws and regulations.
- Oversees financial compliance with accounting and auditing standards.
- Works in partnership with York County School Division to achieve maximum efficiencies and meet financial goals.

Accounting & Financial Reporting

- Prepares the Annual Comprehensive Financial Report, other financial reports and transactions to meet the needs and legal requirements of management, financial institutions and residents in an efficient and effective manner.
- Ensures compliance with legal regulatory and professional requirements.
- Acts as the audit liaison for the County's annual financial audit.

Budget

- Provides fiscal agent administration guidance and information to the County Administrator, Board of Supervisors and County departments and various other partners and organizations.
- Coordinates the execution of the annual budget.

Fiscal Accounting Services

- Provides efficient and accurate billing services to our sewer maintenance and solid waste customers.
- Processes all accounts payable for the County.
- Manages and mitigates risks to county assets, staff and residents.
- Processes all payroll for the County and Colonial Behavioral Health.
- Manages all grant programs for the County.

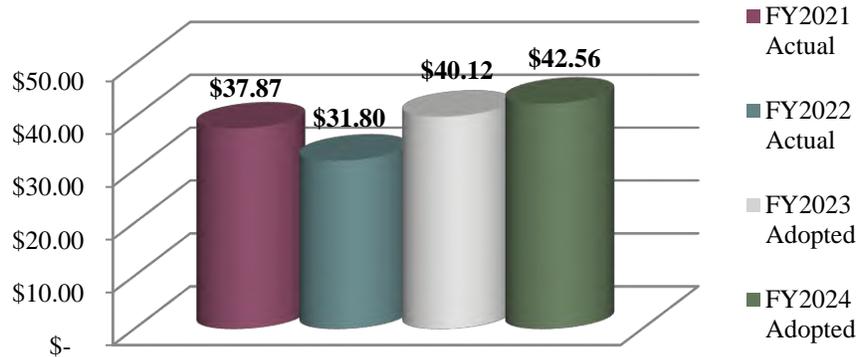
Central Purchasing

- Provides for fair and equitable treatment of all persons involved in public purchasing by the County and School Division.
- Maximizes the purchasing value of public funds.
- Fosters competition in the procurement process to the maximum feasible extent.
- Achieves a process that provides quality and integrity for the County.

Department of Finance

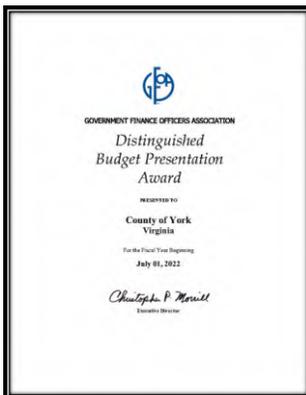


General Fund Expenditures Per Capita



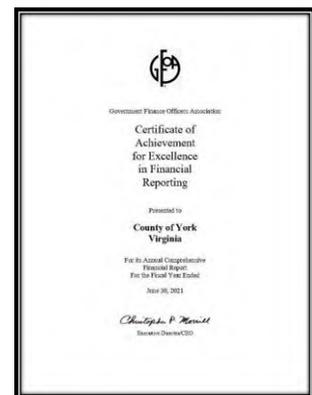
Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Moody's Bond Rating	Aa1	Aa1	Aa1	Aa1
Standard & Poor Bond Rating	AAA	AAA	AAA	AAA
Grant Dollars Managed	\$20,111,456	\$12,819,476	\$3,384,811	\$3,900,000
Purchase Orders Executed	1,459	1,494	1,528	1,550



York has received the GFOA's Distinguished Budget Award for 19 consecutive years!

York has received the GFOA's Certificate of Excellence in Financial Reporting for 36 consecutive years!



**York County
Departmental Budget Documents**

Finance Administration

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 236,538	\$ 200,673	\$ 288,522	\$ 311,154
Contractual Services	44,762	45,749	43,250	46,100
Internal Services	7,771	5,745	8,438	12,277
Other Charges	2,863	6,388	8,800	9,800
Materials & Supplies	1,011	793	5,650	5,700
Leases & Rentals	340	-	4,425	-
Total Budgetary Costs	<u>\$ 293,285</u>	<u>\$ 259,348</u>	<u>\$ 359,085</u>	<u>\$ 385,031</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 39,276	\$ (25,289)	\$ 66,825	\$ 94,891
Fiscal Agent Fees & Administration	254,009	284,637	292,260	290,140
Total Revenues	<u>\$ 293,285</u>	<u>\$ 259,348</u>	<u>\$ 359,085</u>	<u>\$ 385,031</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	2.25	2.25	2.25	2.25
Total Staffing	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

Accounting & Financial Reporting

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 347,211	\$ 374,577	\$ 519,330	\$ 524,557
Contractual Services	2,091	753	1,700	1,700
Internal Services	8,203	11,454	11,450	15,261
Other Charges	2,262	2,373	5,785	5,735
Materials & Supplies	1,221	659	1,900	1,900
Total Budgetary Costs	<u>\$ 360,988</u>	<u>\$ 389,816</u>	<u>\$ 540,165</u>	<u>\$ 549,153</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 360,988	\$ 389,816	\$ 540,165	\$ 549,153
Total Revenues	<u>\$ 360,988</u>	<u>\$ 389,816</u>	<u>\$ 540,165</u>	<u>\$ 549,153</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Budget

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 135,516	\$ 193,232	\$ 267,683	\$ 302,032
Contractual Services	9,455	14,736	14,900	16,100
Internal Services	8,203	7,289	8,057	10,113
Other Charges	1,120	2,028	5,400	5,450
Materials & Supplies	802	513	2,600	2,600
Total Budgetary Costs	<u>\$ 155,096</u>	<u>\$ 217,798</u>	<u>\$ 298,640</u>	<u>\$ 336,295</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 155,096	\$ 217,798	\$ 298,640	\$ 336,295
Total Revenues	<u>\$ 155,096</u>	<u>\$ 217,798</u>	<u>\$ 298,640</u>	<u>\$ 336,295</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County
Departmental Budget Documents**

Fiscal Accounting Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 539,413	\$ 701,730	\$ 772,583	\$ 868,816
Contractual Services	1,310	4,825	2,000	2,900
Internal Services	34,406	34,466	34,194	39,023
Other Charges	6,112	7,768	12,050	10,600
Materials & Supplies	8,244	5,237	8,550	8,050
Leases & Rentals	7,620	48,160	8,300	8,300
Capital Outlay	187,171	5,256	12,345	-
Total Budgetary Costs	\$ 784,276	\$ 807,442	\$ 850,022	\$ 937,689

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 781,816	\$ 804,267	\$ 847,022	\$ 934,689
Charges For Services	2,460	3,175	3,000	3,000
Total Revenues	\$ 784,276	\$ 807,442	\$ 850,022	\$ 937,689

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	9.00	9.00	9.00	9.00
Total Staffing	9.00	9.00	9.00	9.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

Central Purchasing

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 368,591	\$ 414,226	\$ 498,516	\$ 506,668
Contractual Services	2,037	1,932	2,200	2,200
Internal Services	15,580	10,469	9,896	13,612
Other Charges	6,463	7,660	13,115	13,170
Materials & Supplies	1,374	1,162	2,300	2,250
Total Budgetary Costs	<u>\$ 394,045</u>	<u>\$ 435,449</u>	<u>\$ 526,027</u>	<u>\$ 537,900</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 360,154	\$ 401,817	\$ 492,027	\$ 497,900
Miscellaneous	33,891	33,632	34,000	40,000
Total Revenues	<u>\$ 394,045</u>	<u>\$ 435,449</u>	<u>\$ 526,027</u>	<u>\$ 537,900</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	5.00	5.00	5.00	5.00
Total Staffing	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Central Insurance

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 6,000	\$ 6,225	\$ 6,500	\$ 6,500
Other Charges	669,033	157,000	287,758	289,758
Total Budgetary Costs	<u>\$ 675,033</u>	<u>\$ 163,225</u>	<u>\$ 294,258</u>	<u>\$ 296,258</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 675,033	\$ 163,225	\$ 294,258	\$ 296,258
Total Revenues	<u>\$ 675,033</u>	<u>\$ 163,225</u>	<u>\$ 294,258</u>	<u>\$ 296,258</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

Information Technology

Department Overview

Provides state-of-the-art technology to support the efficient and secure network operation of County government while ensuring the information is accessible to its residents.



Mission

Providing cost effective, modern interoperable, sustainable, secure, and reliable services that are beneficial for York County staff, constituents, and local businesses while also aligning with the County's strategic priorities and the comprehensive plan.

Goals:

- Assist County agencies to increase resiliency and effectiveness deploying advanced technological tools for administrative and field operations as needed.
- Maintain operational efficiency through using state-of-the-art equipment and software.
- Administer the Department's information technology resources in a manner that best serves the County's operational and customer service needs.
- Monitor, maintain, and upgrade the County's local and wide area network as efficiently and effectively as possible.
- Manage GIS technology to enhance coordination of Community Development services among County departments.



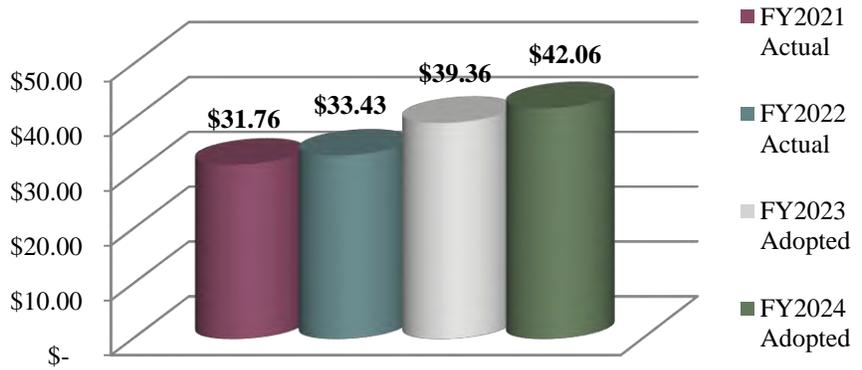
Information Technology

- Provides Information Technology asset management, fiscal oversight, and helpdesk support necessary to meet all the County department's hardware needs, ongoing troubleshooting, and fiscal goals in the technology space.
- Administers and operates the County's wide area network electronically connecting all facilities, maintains the IT infrastructure and servers, and the County's financial and telecommunications systems.
- Coordinates the development of the Countywide Geographic Information System (GIS), which provides an automated mapping, land records, and geographic-data system for the storage, retrieval, and analysis of geo-based information.
- Assists in the identification, testing, procurement, deployment and disposition of all computer software and software licenses throughout County government; performs strategic planning of County technology needs in support of future programs and services including cable and 3rd party agreements.
- Invests in and maintains robust cybersecurity operation and training protocols to protect IT assets, County network, and citizens.
- Facilitates the electronic availability of County information to its residents.

Information Technology



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of help desk calls and work orders	3,563	3,780	3,850	3,850
Number of computers deployed	903	950	1,000	1,000



**York County
Departmental Budget Documents**

Information Technology

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 2,072,139	\$ 2,199,910	\$ 2,587,628	\$ 2,791,843
Contractual Services	22,485	33,361	40,800	40,300
Internal Services	118,497	128,900	132,458	121,111
Other Charges	8,420	16,262	22,820	24,075
Materials & Supplies	4,528	8,837	15,300	14,300
Capital Outlay	6,929	2,756	15,000	15,000
Total Budgetary Costs	\$ 2,232,998	\$ 2,390,026	\$ 2,814,006	\$ 3,006,629

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 2,228,493	\$ 2,386,752	\$ 2,810,006	\$ 3,006,629
Charges For Services	4,505	3,274	4,000	-
Total Revenues	\$ 2,232,998	\$ 2,390,026	\$ 2,814,006	\$ 3,006,629

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	22.00	23.00	23.00	23.00
Total Staffing	22.00	23.00	23.00	23.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased in information technology costs due to the decrease in desktops and/or mobile units within the division.

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Department of Human Resources

Department Overview

The Human Resources Department is responsible for the maintenance of the pay and classification plan; the development of personnel policies and procedures, facilitate employee relations, promote wellness, and the administration of employee benefits such as medical and dental insurance, retirement, life insurance, and unemployment.



Mission

To serve as a strategic partner supporting the County as an employer of choice by providing quality human resource services to attract, develop, sustain, inspire, and retain a diverse and qualified workforce within a supportive work environment.

Goals:

- To enhance recruitment efforts through in person, online, and referral marketing.
- To hire qualified individuals in a timely manner.
- To develop and maintain competitive compensation and benefit programs to attract and retain employees.
- To streamline online recruitment to include on-boarding process and background screenings.
- To increase availability of employee on-line procedures, quality training, educational and wellness initiatives for employees.



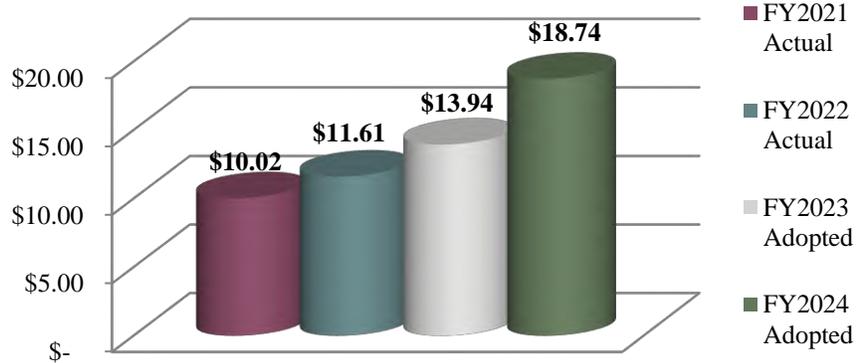
Human Resources

- Provides professional staff to assist departments, agencies, and Constitutional Officers with administering policies and handling employee related inquiries.
- Partners with departments to ensure effective recruitment and hiring methods that are competitive in attracting new talent for the County.
- Enhances strategic communications pertaining to new and current benefit programs, including open enrollment for all employees and the promotion for the County's Wellness Program - Live Well 360.
- Evaluates and administers in-house training and education programs for all levels of County staff to include workplace safety and mandated personnel trainings; supervisory and employee career advancement modules; develops and encourages participation in leadership training and educational reimbursement programs all for the professional growth and the development of York County's future leaders.

Department of Human Resources



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Percent of positions filled within 90 days of initial advertisement	100.00%	91.70%	95.00%	100.00%
Number of Applications Received	5,346	4,447	5,000	5,500
Number of New Hires	170	238	225	275
Retirements - Average number of County service years	21	22	24	28
Number of E-Learn Courses Completed by County Employees	N/A	1,073	1,920	2,000



York County
Departmental Budget Documents

Human Resources

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 550,969	\$ 601,390	\$ 798,654	\$ 1,104,015
Contractual Services	62,899	53,691	68,301	79,797
Internal Services	20,022	20,832	20,361	29,740
Other Charges	66,958	141,950	103,519	117,094
Materials & Supplies	4,094	11,851	6,100	9,100
Total Budgetary Costs	<u>\$ 704,942</u>	<u>\$ 829,714</u>	<u>\$ 996,935</u>	<u>\$ 1,339,746</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 704,942	\$ 829,714	\$ 996,935	\$ 1,339,746
Total Revenues	<u>\$ 704,942</u>	<u>\$ 829,714</u>	<u>\$ 996,935</u>	<u>\$ 1,339,746</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	8.00	8.00	8.00	9.00
Total Staffing	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase of 1.0 FTE due to a reclassification from Public Affairs.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to the rise in postage fees as well as an increase in personnel development.

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Commissioner of Revenue & Treasurer

Department Overview

The Commissioner of the Revenue is responsible for accurately identifying & assessing all sources of revenue to which the County is entitled by law, which is the basis for the Treasurer's tax bills. The Treasurer is responsible for collecting, depositing, and investing all of the County's local, state and federal revenue and remitting revenue to the Commonwealth of Virginia for Estimated State Tax, State Income Tax, and other fees. Both the Commissioner of the Revenue and the Treasurer are elected officials.



Mission

Accurately identify and assess all sources of revenue to which the County is entitled by law, and to provide friendly, equitable, and efficient service to taxpayers in billing, collecting, and investing those funds.

Goals:

- Continue promotion of on-line filing, renewal, and payment of business license and various consumer taxes, as well as time sensitive information about filing and services updates.
- Exercise timely and effective collection measures to achieve maximum payment percentages.
- Collect and properly account for all federal, state, and local revenue due to the County.
- Offer outstanding customer service to the residents of York County, being sensitive to their needs, and maintaining a commitment to provide professional, courteous service to exceed expectations.
- Expand outreach efforts to potentially qualifying 'tax relief' applicants by cross matching Real Estate, Personal Property, and State Income Tax modules information.
- Focus on opportunities to upgrade e-services and enhance office efficiencies.

Commissioner of Revenue:

Includes three divisions; Real Estate, Personal Property and State Income Tax, and Business Tax Division. Duties include but are not limited to:

- Responsible for administering, assessing and providing service to citizens regarding the following tax types: Real Estate, Bank Franchise, Public Service, Personal Property, State Income, Business License and Consumer Tax.
- Responsible for generating the Annual Assessment Books (Real Estate Land book, Personal Property book, Public Service book and Community Development Authority, which are the basis for the Treasurer's tax bills.
- Maintaining and updating records for land parcels including transfers, address changes and map numbers.
- Identifying and assessing all personal and business tangible personal property.
- Administering all tax relief and exemption programs for real estate and personal property.
- Ensures all businesses are properly classified and licensed.
- Administers compliance with excise tax and sales tax requirements.
- Promotes on-line applications, filing, renewal and payment services.

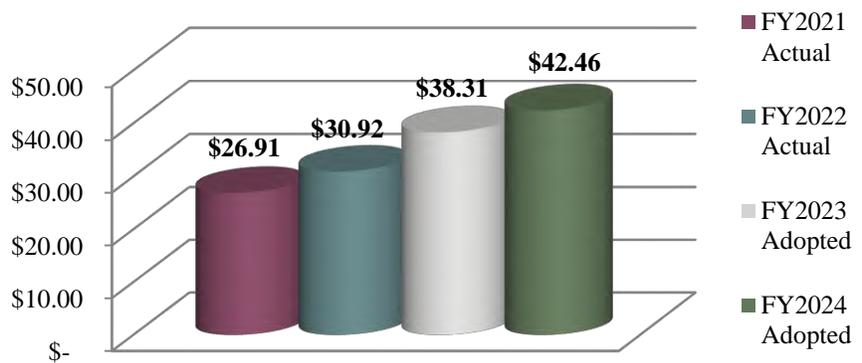
Treasurer

- Collects and properly accounts for all federal, state, and local revenue due to the County.
- Prepares and mails tax bills for semi-annual and monthly supplemental taxes as well as lifetime dog tag notices.
- Exercises timely and effective collection measures to achieve maximum collection percentages.
- Maintains prudent cash management and investment practices in accordance with the York County Treasurer's Office Investment Policy and the Code of Virginia.
- Develops, implements, and markets additional e-government services.
- Provides professional and knowledgeable staff to communicate effectively with residents, county departments, and outside agencies in person, by phone, and in writing.
- Processes all disbursements for the county and entities served.
- Manages all banking needs for county operations and acts as fiscal agent for various agencies as needed.

Commissioner of Revenue & Treasurer



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Tax relief for elderly and/or disabled applications	979	1,115	1,281	1,486
Tax bills processed (RE, PP, & UB)	275,821	279,175	288,382	293,484
Number of delinquent notices processed	26,726	30,229	28,096	28,593
Number of business licenses collected	5,467	5,548	5,504	5,550



Your Guide to York County Taxes

Ann H. Thomas
Commissioner of the Revenue
Brandy N. Palazzone
Chief Deputy Commissioner
P.O. Box 90 Yorktown, VA 23090-0090
T: (757) 890-3381 F: (757) 890-3380
e-mail: revinfo@yorkcounty.gov

Candice D. Kelley
Treasurer
P.O. Box 251 Yorktown, VA 23090-0251
(757) 890-3420
e-mail: treas@yorkcounty.gov

Regular Office Hours:
8:15a.m. to 5:00p.m. (Mon - Fri)

www.yorkcounty.gov

File and pay your taxes online!
It's Safe. It's Secure. It's Easy.

Finance Building



York County
Departmental Budget Documents

Commissioner of the Revenue

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,049,068	\$ 1,210,738	\$ 1,453,014	\$ 1,566,450
Contractual Services	15,307	17,683	22,816	29,120
Internal Services	43,323	42,260	41,422	49,100
Other Charges	16,738	20,595	26,265	28,190
Materials & Supplies	8,861	9,148	71,535	66,126
Total Budgetary Costs	<u>\$ 1,133,297</u>	<u>\$ 1,300,424</u>	<u>\$ 1,615,052</u>	<u>\$ 1,738,986</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 924,740	\$ 1,043,448	\$ 1,345,072	\$ 1,437,586
State Shared Expenses	208,557	256,976	269,980	301,400
Total Revenues	<u>\$ 1,133,297</u>	<u>\$ 1,300,424</u>	<u>\$ 1,615,052</u>	<u>\$ 1,738,986</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	18.50	18.50	19.00	19.00
Total Staffing	<u>18.50</u>	<u>18.50</u>	<u>19.00</u>	<u>19.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Treasurer

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 615,069	\$ 715,874	\$ 913,458	\$ 1,029,002
Contractual Services	36,485	74,806	92,765	103,505
Internal Services	30,032	28,636	27,148	32,072
Other Charges	73,125	84,993	83,440	129,050
Materials & Supplies	4,382	6,101	7,000	8,000
Total Budgetary Costs	<u>\$ 759,093</u>	<u>\$ 910,410</u>	<u>\$ 1,123,811</u>	<u>\$ 1,301,629</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 491,446	\$ 609,965	\$ 832,631	\$ 957,279
Permits, Fees, Regulatory Licenses	-	3,732	-	-
Charges For Services	160	308	2,000	2,000
Miscellaneous	112,612	125,946	110,000	120,000
State Shared Expenses	154,875	170,459	179,180	222,350
Total Revenues	<u>\$ 759,093</u>	<u>\$ 910,410</u>	<u>\$ 1,123,811</u>	<u>\$ 1,301,629</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	12.00	12.00	12.00	12.00
Total Staffing	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to the rise in postage fees.

Real Estate Assessment

Department Overview

The Real Estate Assessment office is responsible for accurately and equitably assessing the residential and commercial real estate within York County.



Mission

Prepare a highly accurate database of real property assessment information to enable the fair and equitable distribution of the real property tax levied by the Board of Supervisors.

Goals:

- Provide property information more effectively by continuing to add information to the Real Estate Assessment website.
- Provide training and continued education for personnel to promote growth and development among staff.
- Deploy the most accurate and efficient assessment tools to collect and measure property information and compute values

Real Estate Assessment

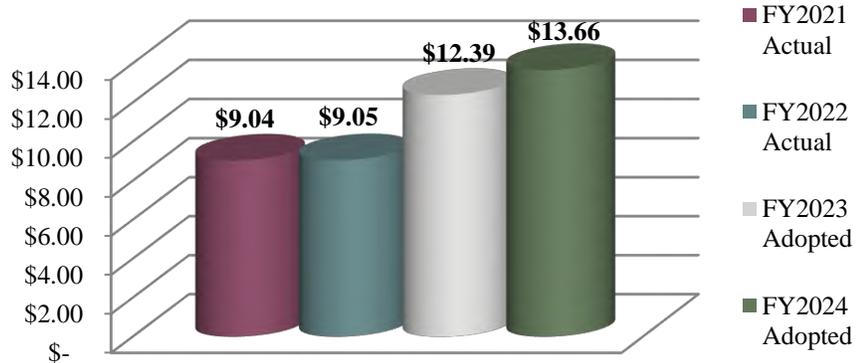
- Administers the Land Use Program.
- Collect, inputs and maintains the real property data in an accurate and timely manner.
- Provides real estate information to the taxpayers and real estate professionals.
- Assists other elements of the York County government in all real estate matters.
- Promotes transparency of County government by adding detailed sales information to the division website.



Real Estate Assessment



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Parcels Assessed	25,980	26,066	26,301	27,184
Number of Tax Exempt Parcels	844	832	827	879
Number of New Housing Units Built	237	184	200	150



- Appeal Process
- Calendar and Deadlines
- Customer Service Survey
- FAQs
- Function & Responsibilities
- General Reassessments
- Land Use Program
- Property Information Search
- Property Sales

Home - Government - Real Estate Assessment

Real Estate Assessment

All real property in York County is appraised and assessed on a biennial basis, effective January 1, on even numbered years, by the Real Estate Assessment Office.

County Assessor Staff Visiting Neighborhoods

Real estate property in York County is reassessed every two years. As part of the process, County staff are making site visits to neighborhoods collecting data needed for the 2024 assessment. These staffers will be in marked County vehicles, wearing their employee badges, and will knock or ring the doorbell to let you know why they are there and may be taking a photo or two of the area.

Here's a list of neighborhoods where our appraisers will be working over the next several months:

- York Terrace
- Whitakers Mill
- Vineyard Heights
- Springfield Terrace
- Banbury Cross
- Kilton Station
- Oaks at Fenton Mill
- Skimino
- Waller Mill
- Queens Lake



Your 2022 assessment value can be viewed on the [GIS Mapbook Site](#) under current assessment.

The effective date of the assessment is January 1, 2022

Contact Us

Maria Kattmann
Real Estate Assessor
[Email](#)
Phone: [757-890-3720](tel:757-890-3720)
[More Information](#)

Real Estate Assessment Office
[Email the Real Estate Assessor's Office](#)

Physical Address [View Map](#)
120 Alexander Hamilton Boulevard
Yorktown, VA 23690-0532

[Directions](#)

Mailing Address
P.O. Box 532
Yorktown, VA 23690-0532

Phone: [757-890-3720](tel:757-890-3720)
Fax: 757-890-4078

Hours
Monday - Friday
8:15 a.m. - 5 p.m.
TDD: 757-890-3621

York County
Departmental Budget Documents

Real Estate Assessment

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 554,774	\$ 523,173	\$ 697,671	\$ 758,132
Contractual Services	24,621	51,857	90,551	106,703
Internal Services	36,512	37,147	42,255	47,374
Other Charges	9,954	22,932	37,871	48,520
Materials & Supplies	9,789	11,949	17,745	16,070
Total Budgetary Costs	<u>\$ 635,650</u>	<u>\$ 647,058</u>	<u>\$ 886,093</u>	<u>\$ 976,799</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 635,650	\$ 647,058	\$ 886,093	\$ 976,799
Total Revenues	<u>\$ 635,650</u>	<u>\$ 647,058</u>	<u>\$ 886,093</u>	<u>\$ 976,799</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	7.00	7.00	7.00	7.00
Total Staffing	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to the rise in postage fees as well as an increase in personnel development.

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Department of Economic and Tourism Development

Department Overview

York County's Department of Economic and Tourism Development provides organizational continuity, a consolidated resource base, and opportunities for new ways of doing business to benefit the economic growth of the County. The General Fund administratively supports the operations of economic development in the Tourism Fund through a fund transfer. The operation of the Tourism Fund is described later in this document.



Mission

To create a diverse economic base by the aggressive recruitment, expansion and retention of businesses, industries, and tourism, thus expanding the tax base and capital investment in the County and providing new employment opportunities for its citizens.

Goals:

- To increase the number of successful locations of new businesses in York County.
- Create a more commercially-driven tax base for the County by increasing the percentage of total taxes generated by the County's commercial, industrial and hospitality entities.
- Improve the County's business environment with resources for new and existing businesses and strengthen the County's commitment to the expansion of commercial and industrial investment in the County.

Economic Development Authority (EDA)

The EDA is an authority that was established under the Industrial Development and Revenue Act-Code of Virginia. The EDA supports the efforts of the Office of Economic Development to retain and attract business investments in York County. The EDA funds multiple business assistance and attraction grants. They also acquire, develop, and market commercial real estate, to help build the county's tax base.



Virginia Peninsula Chamber of Commerce

The Virginia Peninsula Chamber of Commerce is a voluntary membership association that "Connects Business with Opportunity" through Facilitation, Advocacy, Communication and Education. The Chamber works to advance the positive economic, industrial, professional, cultural and civic welfare of the cities of Hampton, Newport News and Poquoson and the counties of York and James City.

Hampton Roads Alliance (FKA: Greater Williamsburg Partnership)

The Hampton Roads Alliance is a regional economic development marketing organization representing the many localities in Hampton Roads. The partnership focuses on business attraction, expansion, and intelligence. Their main functions are to market the region, foster job creation, facilitate new investment, diversify our economy, and to nurture and improve the quality of life in our region.

York County Chamber of Commerce (YCCC)

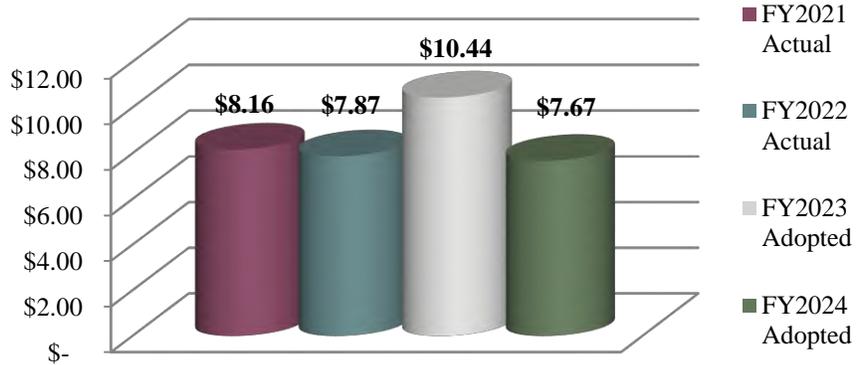
The YCCC's mission is to support York County's existing business community, attract new businesses, and continue to be the voice of business. The YCCC maintains an office in York County and partners with the Department of Economic & Tourism Development on multiple business assistance programs.

Other Programs as Approved

VPCC's Chefs Go Program, Start Peninsula, Launchpad Regional Incubator, Eastern Virginia Regional Industrial Facility Authority (EVRIFA), and Small Business Development Center.

Department of Economic and Tourism Development

General Fund Expenditures Per Capita



2023 LUNCH & LEARN SERIES

2ND WEDNESDAY
OF EACH MONTH

FREE VIRTUAL
ZOOM SESSIONS

12:00 PM
to 1:00 PM

SESSIONS WILL FEATURE A KEYNOTE SPEAKER AND Q&A

<p>APRIL 12TH How Podcasting Can Help Your Home-Based Business Gretchen Bedell Odd Moxie</p> <p>MAY 30TH Cybersecurity for Home-Based Businesses Heather Engel Strategic Cyber Partners</p> <p>JUNE 14TH Using Direct Email Marketing to Grow Your Home-Based Business Constant Contact</p> <p>JULY 12TH The Living Business Plan Jolie Spiers Small Business Development Center</p>	<p>AUGUST 9TH Social Media Tips for Home-Based Business Owners Tina Lester Southern Trade Realty</p> <p>SEPTEMBER 13TH Tools to Help Find Your Work/Life Balance Sean Cronin Cloud9 VoIP</p> <p>OCTOBER 31ST How Home-Based Businesses Can Effectively Use Print Advertising Melissa James Creative Copy & Design</p>
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All sessions will be held virtually via Zoom. Advance registration required.
[Register once to attend all sessions at peninsulahlb2023.eventbrite.com](https://peninsulahlb2023.eventbrite.com)

York County
Departmental Budget Documents

Economic Development

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 21,375	\$ 25,000	\$ 30,000	\$ 32,500
Contributions/Committees/Direct Payments	112,985	73,182	173,129	176,130
Total Budgetary Costs	<u>\$ 134,360</u>	<u>\$ 98,182</u>	<u>\$ 203,129</u>	<u>\$ 208,630</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 134,360	\$ 98,182	\$ 203,129	\$ 208,630
Total Revenues	<u>\$ 134,360</u>	<u>\$ 98,182</u>	<u>\$ 203,129</u>	<u>\$ 208,630</u>

Major Budget Variances

- An increase in Contractual Services is due to increased funding for Small Business Development and Contributions/Committees/Direct Payments is attributed to the increase in funding for the Peninsula Chamber of Commerce.

**York County
Departmental Budget Documents**

Department of Economic and Tourism Development

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 349,924	\$ 375,785	\$ -	\$ -
Contractual Services	32,176	28,073	-	-
Internal Services	18,041	20,618	-	-
Other Charges	38,223	38,972	-	-
Materials & Supplies	1,388	856	-	-
Transfers to Other Funds	-	-	543,187	339,851
Total Budgetary Costs	<u>\$ 439,752</u>	<u>\$ 464,304</u>	<u>\$ 543,187</u>	<u>\$ 339,851</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 439,752	\$ 464,304	\$ 543,187	\$ 339,851
Total Revenues	<u>\$ 439,752</u>	<u>\$ 464,304</u>	<u>\$ 543,187</u>	<u>\$ 339,851</u>

Major Budget Variances

- In a County reorganization in FY2023, the Office of Economic Development was replaced with the Department of Economic and Tourism Development and the operational budget was moved to the Tourism Fund.
- A transfer in the department is the allocation of the economic development function.

York County School Division

Department Overview

The York County School Division is an award winning school division serving more than 12,750 students in York County.



Mission

To engage all students in acquiring the skills and knowledge needed to make productive contributions in the world and ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

Goals:

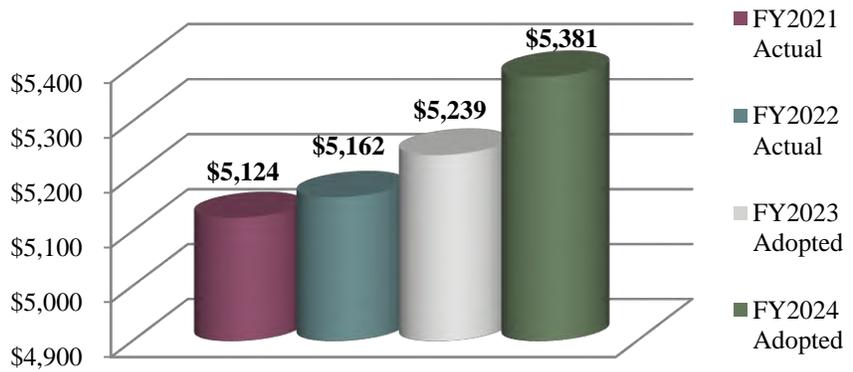
- Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.
- Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.
- Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.
- Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.



York County School Division



General Fund Expenditures Per Pupil



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
York County School Division graduation rate (percentage)	97.6%	97.5%	97.5%*	97.5%*
SOL performance (percentage passed):				
<i>English Reading</i>	87%	87%	87%*	87%*
<i>Math</i>	77%	85%	85%*	85%*
Value of Capital Improvement project dollars	\$1,000,000	\$10,160,920	\$19,577,902	\$11,580,000
* Data is available after school year completed and not projected for future years.				

VISION —————

Together, we inspire all students and staff to explore paths leading to personal and collective success.

MISSION

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

CORE VALUES ————

Our core values reflect the division's fundamental commitment, to serve our community with excellence.

- ENGAGEMENT**
Cultivate meaningful, collaborative relationships with students, families, staff, and community members.
- GROWTH**
Invest in supports and resources so students and staff can realize their individual potential.
- INNOVATION**
Foster creativity, critical thinking and problem-solving to support new ideas and solutions that advance progress.
- INTEGRITY**
Demonstrate mutual trust and respect by acting honestly and ethically.
- SAFETY**
Provide safe, secure, and caring environments that support the whole child.

PRIORITIES ————

- COLLECTIVE COMMITMENT
- SUPPORTIVE CULTURE
- HIGHLY EFFECTIVE TALENT
- FUTURE READY GRADUATES

York County
Departmental Budget Documents

School Ops & Capital / Debt Svc - Local

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfers - School Operations	\$ 55,237,094	\$ 56,837,094	\$ 58,637,094	\$ 60,987,094
Transfers - School Debt Service	7,506,166	8,252,830	8,242,168	8,325,795
Total Budgetary Costs	<u>\$ 62,743,260</u>	<u>\$ 65,089,924</u>	<u>\$ 66,879,262</u>	<u>\$ 69,312,889</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 62,743,260	\$ 65,089,924	\$ 66,879,262	\$ 69,312,889
Total Revenues	<u>\$ 62,743,260</u>	<u>\$ 65,089,924</u>	<u>\$ 66,879,262</u>	<u>\$ 69,312,889</u>

Major Budget Variances

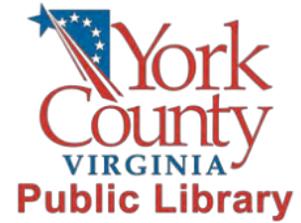
- The transfer from the County to the school division was increased by \$2,350,000 for FY2024.

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Library Services

Department Overview

York County Public Library continues to be part of the County’s “educational ecosystem” supporting preschool, K-12, homeschools, and adult learning. Serving County residents and the wider community with quality materials, community engagement, and lifelong learning.



Mission

York County Public Library enriches lives by connecting the community to resources, ensuring equitable use, breaking down barriers, and ensuring access to all library services and facilities.

Goals:

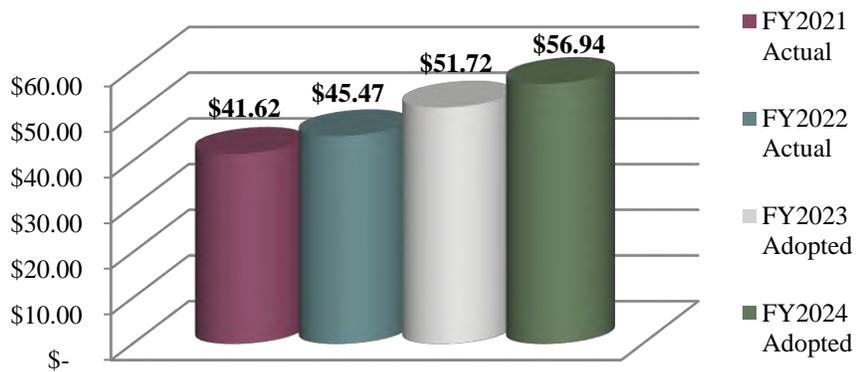
- Be a premiere provider of Adult information services including the evaluation of content, use of resources in print and electronic formats; understanding and facilitating user needs in collections, technologies, and systems that support the retrieval of information.
- Be a premiere provider of Youth Services, including providing materials and activities designed to develop and support the informational needs of juvenile patrons including the fostering of reading, learning, and information seeking behavior.
- Provide a free, legally established public library that will be accessible and recognized to serve all residents of York County without discrimination and in full cooperation with the Library of Virginia while partnering with various public and private agencies with outreach services to support learning at all ages
- Provide an excellent collection of library materials to meet the cultural, individual, educational and informational needs of the community by selecting, evaluating, and managing collections, information formats, and technologies accessible to patrons.
- Providing programs, outreach, and resources for the education and entertainment of all ages while offering state-of-the-art technology to meet the evolving educational and professional needs of the community.



Library Services

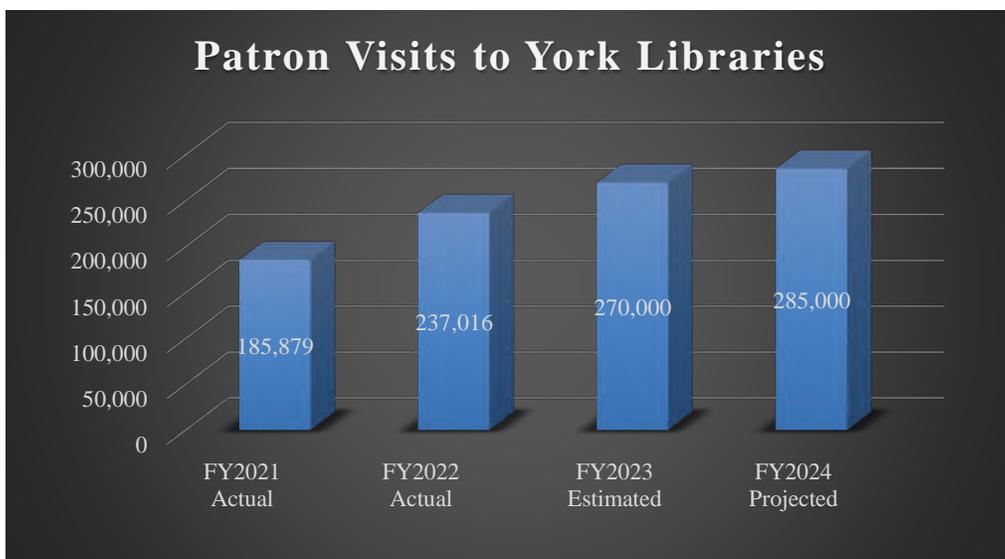


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of Checkouts	365,523	433,600	500,000	525,000
Number of Patron Visits	185,879	237,016	270,000	285,000
Number of Programs	386	655	900	950
Program Attendance	10,010	20,020	25,000	27,500
Registered Patrons	44,770	47,112	50,000	55,000



York County
Departmental Budget Documents

Library Services

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,590,463	\$ 1,812,604	\$ 2,205,262	\$ 2,445,716
Contractual Services	744,400	760,239	823,815	923,665
Internal Services	187,464	202,683	199,337	204,750
Other Charges	8,177	9,920	11,500	13,000
Materials & Supplies	390,198	408,046	424,321	454,964
Leases & Rentals	1,338	3,923	1,600	1,600
Capital Outlay	4,976	32,543	32,000	27,000
Grants, Donations, & Insurance Recovery	-	20,579	-	-
Total Budgetary Costs	\$ 2,927,016	\$ 3,250,537	\$ 3,697,835	\$ 4,070,695

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 2,731,635	\$ 3,032,006	\$ 3,497,835	\$ 3,852,195
Charges For Services	5,847	6,746	10,000	8,500
State Aid & Grants	178,992	178,310	180,000	200,000
Federal Aid & Grants	10,542	33,475	10,000	10,000
Total Revenues	\$ 2,927,016	\$ 3,250,537	\$ 3,697,835	\$ 4,070,695

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	32.50	32.50	33.50	34.50
Total Staffing	32.50	32.50	33.50	34.50

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Grounds Maintenance.
- Contractual Services increased for the payment made to the Williamsburg Library.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- An increase in Materials & Supplies is due to the increase of State Aid received.

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Virginia Cooperative Extension (VCE)

Department Overview

VCE provides programming and resource development in the areas of agriculture, youth leadership, and food stability, based on the needs of York County and the City of Poquoson.

Mission

To provide research-based information and experiences that help citizens improve the quality of their lives through education in Agriculture and Natural Resources; Family and Consumer Sciences; 4-H Youth Development; and Community Viability.

Goals:

- Environmental Stewardship with a Focus on Resiliency.
- Design and implement educational programs that provide citizens with needed information to make life-enhancing decisions around natural resources.
- To develop the subject matter expertise and leadership skills of dedicated volunteers who, in turn, serve as resident experts on a variety of community and environmental topics.



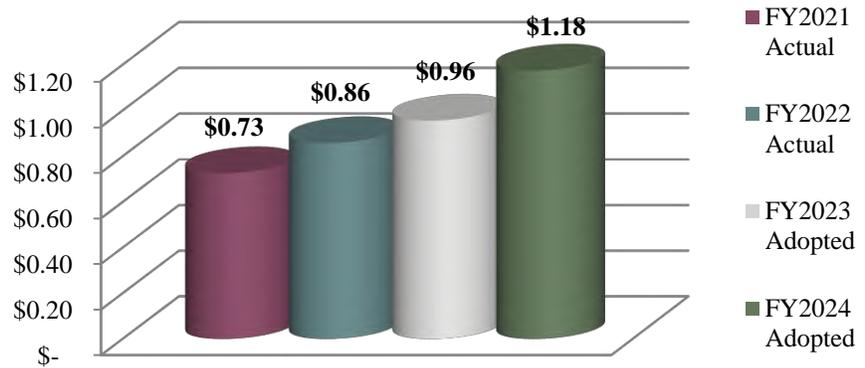
Programs:

- Virginia Cooperative Extension (VCE) programs and services are developed using a survey of community leaders and the most recent County and City comprehensive plans. The local Agricultural and Natural Resources (ANR) Agent and the 4-H Program Assistant are primarily responsible for the local VCE office now located in the Washington Square Shopping Center.
- The Agricultural and Natural Resources (ANR) Agent and 4-H Program Assistant in York County direct, develop, and facilitate programming, relying heavily on volunteers to expand the reach to a diverse audience. Approximately 300 York/Poquoson Master Gardeners, Peninsula Virginia Master Naturalists and York/Poquoson 4-H Volunteers help deliver educational programs and serve as resident experts on a variety of topics. VCE volunteers go through extensive content and programmatic training and background checks. Along with agricultural and environmental programs, VCE is also promoting experience in leadership, volunteerism, and civic engagement.
- The ANR/Environmental Horticulture Agent focuses primarily on horticulture programs and best practices. These programs include classes, workshops, trainings, learning gardens, events and resources available to the general public. Current programs are aligned with national initiatives including reducing fertilizer/pesticide to improve land and waterways; safe and responsible use of pesticides/fertilizers; sustainable landscape management; and food production/security.
- 4-H is a youth development program teaching kids through hands-on projects in health, science, agriculture, and civic engagement. Activities offered span a variety of outdoor experiences including residential summer camps, 4-H clubs, learning gardens at most York County and Poquoson Schools (part of the 4-H Schoolyard Habitat Outreach program) and are all part of the goal to help youth develop into successful contributing members of society.
- The VCE office in York County partners with the Newport News Family and Consumer Science Agents and the local Department of Social Services to provide education on how to make healthier food choices and become better managers of available food resources. Serving families on limited-resources in York County and the City of Poquoson, the programs focus on basic nutrition, physical activity, safe food handling, and thrifty shopping.

Virginia Cooperative Extension (VCE)



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Number of educational programs offered	28	28	30	32
Number of youth attending 4-H Camp	87	184	184	184
Number of volunteers utilized	282	288	300	300



**York County
Departmental Budget Documents**

Cooperative Extension

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 37,682	\$ 51,335	\$ 53,702	\$ 67,258
Internal Services	11,964	9,372	10,481	12,546
Other Charges	1,109	421	3,400	3,400
Materials & Supplies	337	228	800	800
Total Budgetary Costs	<u>\$ 51,092</u>	<u>\$ 61,356</u>	<u>\$ 68,383</u>	<u>\$ 84,004</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 40,577	\$ 61,356	\$ 58,053	\$ 72,824
Recovered Costs	10,515	-	10,330	11,180
Total Revenues	<u>\$ 51,092</u>	<u>\$ 61,356</u>	<u>\$ 68,383</u>	<u>\$ 84,004</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to an increase in information technology costs.

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Human Services

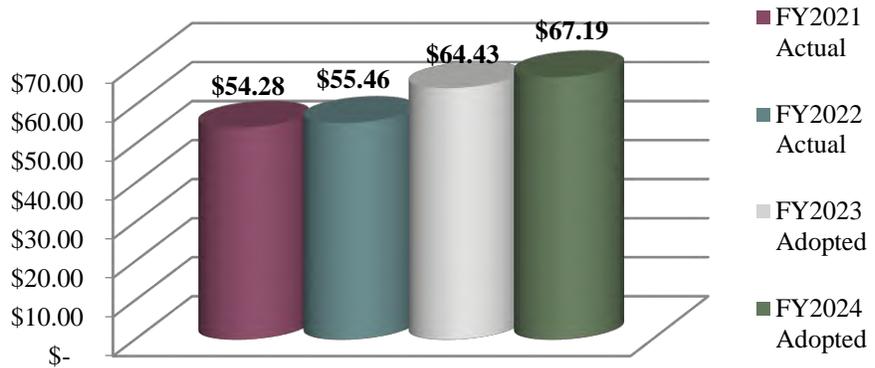
Department Overview

Human Services manages, provides service, and aids residents who need assistance in the areas of health services, social services and financial assistance; and contributes to outside agencies and organizations that assist with low income families, disabilities and other general needs.

Mission

The General Fund contributes to the operation of the Social Services Fund for its local match for administration, programs and for the Comprehensive Services Act. Social Services is responsible for promoting self-sufficiency, self-support, and self-esteem among those less fortunate. There are financial assistance programs available to aid needy persons within the community. The Comprehensive Services Act requires local governments to provide certain residential or intensive in-home therapeutic services to troubled youth. This activity provides contractual support for the following programs:

General Fund Expenditures Per Capita



Social Services – Local Share

- The General Fund contributes to the operation of the Social Services Fund through its local match for administration, programs and for the Children's Services Act. Social Services is responsible for protecting those vulnerable children and adults, as well as promoting self-sufficiency, self-support, and self-esteem for all York County citizens. Financial assistance programs are available to aid needy persons within the community. The Children's Services Act requires local governments to provide certain residential or intensive in-home therapeutic services to troubled youth.

Payments to Outside Entities

This activity provides contractual support for the following programs:

- **Child Development Resources** Provides early childhood developmental programs for economically disadvantaged or otherwise qualified York County families.
- **Community Services Grants** Agencies supported in FY2023 include: American Red Cross Hampton Roads Chapter, Avalon, Bacon Street Youth and Family Services, BikeWalk, Colonial Court Appointed Special Advocates (CASA), Community Brain Injury, Historic Virginia Land Conservancy, Hospice House & Support Care of Williamsburg, Natasha House, Inc., The Arc of Greater Williamsburg, Transitions Family Violence, United Way, Virginia Peninsula Food Bank, Williamsburg Area Faith in Action, Williamsburg Area Meals on Wheels and York County Meals on Wheels.

Human Services

- **Lackey Clinic** Provides free services to those in need including acute/chronic medical, dental and behavioral mental care. The clinic also provides patients with free medications, health education classes and social services referrals as needed.
- **Housing Partnerships, Inc.** Provides significant home repairs at a minimal cost by partnering with volunteer groups, local governments, businesses and other charitable organizations.
- **Virginia Peninsula Mayors & Chairs Commission on Homelessness** Agreement between localities to provide leadership and oversight for a regional plan to address homelessness.
- **The Peninsula Health Department** Initiates and maintains a cooperative agreement between each of the five local governments (Newport News, James City County, York County, Poquoson, and Williamsburg) and the Commonwealth of Virginia. The County's minimum "match" requirement is 45% of the York County portion of the total Health District Budget. The Department's mission is to promote optimum health and healthy lifestyles for the residents of York County; to assure vital statistics, health information, preventative, and environmental health services are available to the residents of the County; to provide medical services for low income residents; and to carry out other responsibilities assigned by action of the County Board of Supervisors and the Virginia General Assembly.
- **Williamsburg Area Medical Assistance Corporation** An innovative public-private partnership formed in 1993 by the contiguous communities of James City County, York County, and the City of Williamsburg. It operates Olde Towne Medical Center, a community-based, non-profit, 501(c)3 rural health center which provides comprehensive primary health care to the un- and under-insured, Medicaid and Medicare population living in the Williamsburg, Virginia area.
- **Colonial Behavioral Health** Established by the Counties of York and James City and the Cities of Poquoson and Williamsburg to provide a system of comprehensive community health, intellectual/developmental disability and substance abuse disorder services.



**York County
Departmental Budget Documents**

Social Services - Local Share

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 904	\$ 323	\$ 1,550	\$ 1,440
Contractual Services	9,000	4,500	4,500	4,500
Transfers to Other Funds	2,253,009	2,381,045	2,506,930	2,607,641
Total Budgetary Costs	<u>\$ 2,262,913</u>	<u>\$ 2,385,868</u>	<u>\$ 2,512,980</u>	<u>\$ 2,613,581</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 2,070,003	\$ 2,186,154	\$ 2,332,980	\$ 2,413,581
Federal Aid & Grants	192,910	199,714	180,000	200,000
Total Revenues	<u>\$ 2,262,913</u>	<u>\$ 2,385,868</u>	<u>\$ 2,512,980</u>	<u>\$ 2,613,581</u>

Major Budget Variances

- An increase in Transfers to Other Funds is due to an increase in the General Fund contribution to the operation of the Social Services Fund.

**York County
Departmental Budget Documents**

Payments to Outside Entities

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 1,353,795	\$ 1,370,243	\$ 1,440,750	\$ 1,556,565
Grants, Donations, & Insurance Recovery	200,309	208,626	652,125	633,480
Total Budgetary Costs	\$ 1,554,104	\$ 1,578,869	\$ 2,092,875	\$ 2,190,045

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,554,104	\$ 1,578,869	\$ 2,092,875	\$ 2,190,045
Total Revenues	\$ 1,554,104	\$ 1,578,869	\$ 2,092,875	\$ 2,190,045

Major Budget Variances

- Contractual Services has an expected increase due to the regional support that the County provides to outside agencies. The detail of this support is located in the Financial Summary section of the document.

Public Works

Department Overview

The Department of Public Works is responsible for design, construction, and management of facilities, grounds, and delivery of maintenance services for York County owned properties.



DEPARTMENT OF PUBLIC WORKS

Mission

To ensure the best quality of life for York County residents through the management, maintenance, construction and supervision of County owned buildings, infrastructure, and public spaces.

Goals:

- Complete 95% of critical preventive maintenance tasks on schedule, strive for zero customer requests for minor work over 30 days old, repair at least 98% of emergencies within 24 hours, and provide timely response to high-priority, major work orders.
- Provide a grounds maintenance program for 39 linear miles of gateway corridors.
- Provide efficient, responsive, and cost effective maintenance of School and County grounds; design and construct appealing landscapes to County and School grounds to enhance the quality of life for all our residents.
- Provide exceptional customer service while maintaining and constructing drainage facilities that help protect personal property during significant storm events. Check and maintain outfalls to prevent pollutants from discharging into waterways that flow to the Chesapeake Bay.
- Reduce the mosquito annoyance level and threat of associated vector-borne diseases of public health importance in an environmentally conscious and cost effective manner.



Administration

- Provides quality, cost-effective administrative support for Public Works. Maintains the County's interest in regional and regulatory oversight and compliance.

Engineering & Facility Maintenance

- Provides quality construction techniques and facility maintenance programs.
- Coordinates electrical, water, gas, heating, and sewer for County facilities and parks.
- Strives to "Go Green" with the implementation of car charging stations, upgrade and install building automation systems to reduce loads, replacement of incandescent and florescent lights with energy efficient LED's.
- Implements the Capital Improvements Program (CIP) projects approved and funded by the Board of Supervisors.

Grounds Maintenance & Construction

- Provides a grounds maintenance and landscape program for County facilities and green spaces.
- Provides support to the Parks & Recreation Division's outdoor recreational programs and to community-based, group recreational programs and a year-round grounds maintenance program for 276.1 acres of School facilities.
- Provides a grounds maintenance and litter pick-up program for 39 linear miles of gateway corridors.

Public Works

Stormwater Engineering and Construction

- Constructs, repairs, and maintains drainage systems that are owned by York County.
- Inspects outfalls for illicit discharges as required by the Virginia Department of Conservation and Recreation (DCR) Virginia Stormwater Management Program (VSMP) permit.
- Reviews development plans for compliance with the Stormwater, Chesapeake Bay, Erosion Control, Watershed Management, and Floodplain Ordinances. Acts as Liaison and staff support for Wetlands and Chesapeake Bay Board's public hearings, requests and appeals.
- Implements regulations and laws including but not limited to the requirements of the Environmental Protection Agency Phase II Stormwater Regulations, Chesapeake Bay Preservation Act (CBPA), Floodplain Ordinance, and the FEMA CRS program.
- Develops the Capital Improvements Program for the Stormwater Management Plan.
- Provides resources to County residents concerning wetlands protection.

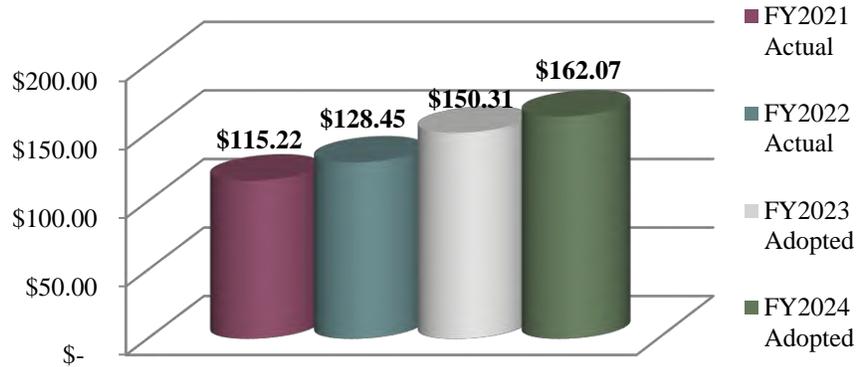
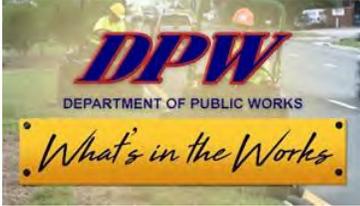
Mosquito Control – Stormwater Operations

- Educates residents about the importance of mosquito prevention and reduction using an environmentally conscious program with the highest level of customer service and creates and implements outreach programs for residents and YCSD.
- Maintains County drainage ways to remove blockages.



Public Works

General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Work Orders Opened	6,589	7,135	6,963	7,112
Percent of Customer Requests Completed in 30 Days	99.40%	99.40%	97.50%	99.00%
Miles of Roadway Mowed	31	39	39	39
Number of Completed Work Orders	6,253	7,092	6,712	6,887



Work Orders Opened



**York County
Departmental Budget Documents**

Public Works - Administration

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 146,075	\$ 159,354	\$ 176,559	\$ 191,016
Contractual Services	2,083	2,604	3,050	3,050
Internal Services	46,589	34,196	59,433	65,581
Other Charges	3,365	3,570	12,735	10,235
Materials & Supplies	612	2,426	2,350	2,500
Total Budgetary Costs	<u>\$ 198,724</u>	<u>\$ 202,150</u>	<u>\$ 254,127</u>	<u>\$ 272,382</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 198,724	\$ 202,150	\$ 254,127	\$ 272,382
Total Revenues	<u>\$ 198,724</u>	<u>\$ 202,150</u>	<u>\$ 254,127</u>	<u>\$ 272,382</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Public Works - Engineering & Facility Maintenance

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,066,388	\$ 1,215,558	\$ 1,556,728	\$ 1,768,317
Contractual Services	663,428	724,658	836,455	923,400
Internal Services	161,787	169,759	181,321	197,202
Other Charges	961,240	1,032,837	1,147,900	1,279,400
Materials & Supplies	222,956	249,934	256,000	286,500
Leases & Rentals	2,371	1,182	3,000	3,000
Capital Outlay	-	-	6,100	3,000
Grants, Donations, & Insurance Recovery	-	6,500	-	-
Total Budgetary Costs	\$ 3,078,170	\$ 3,400,428	\$ 3,987,504	\$ 4,460,819

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 3,050,121	\$ 3,353,533	\$ 3,962,504	\$ 4,435,819
Recovered Costs	28,049	46,895	25,000	25,000
Total Revenues	\$ 3,078,170	\$ 3,400,428	\$ 3,987,504	\$ 4,460,819

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	18.00	18.00	18.00	20.00
Total Staffing	18.00	18.00	18.00	20.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase of 2.0 FTE's due to a reclassification from Mosquito Control.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to the rise in Dominion Power rates, additional square footage of County buildings as well as an increase in personnel development.

York County
Departmental Budget Documents

Public Works - Grounds Maintenance & Construction

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,908,778	\$ 2,338,817	\$ 2,829,442	\$ 3,054,147
Contractual Services	326,401	340,833	328,600	354,295
Internal Services	628,398	551,728	549,620	581,536
Other Charges	8,624	11,611	14,030	16,030
Materials & Supplies	192,661	236,143	303,075	320,075
Leases & Rentals	-	-	1,500	1,500
Capital Outlay	42,606	40,179	80,750	62,000
Total Budgetary Costs	<u>\$ 3,107,468</u>	<u>\$ 3,519,311</u>	<u>\$ 4,107,017</u>	<u>\$ 4,389,583</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,972,818	\$ 2,312,711	\$ 2,900,417	\$ 3,008,283
Transfers from Other Funds	1,134,650	1,206,600	1,206,600	1,381,300
Total Revenues	<u>\$ 3,107,468</u>	<u>\$ 3,519,311</u>	<u>\$ 4,107,017</u>	<u>\$ 4,389,583</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	40.00	43.00	43.00	43.00
Total Staffing	<u>40.00</u>	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

York County
Departmental Budget Documents

Public Works - Stormwater Operations

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 738,807	\$ 954,213	\$ 1,058,112	\$ 1,195,272
Contractual Services	18,828	19,176	19,110	21,195
Internal Services	126,147	133,173	184,642	165,819
Other Charges	21,842	30,504	27,150	27,850
Materials & Supplies	8,721	7,804	10,550	10,550
Total Budgetary Costs	<u>\$ 914,345</u>	<u>\$ 1,144,870</u>	<u>\$ 1,299,564</u>	<u>\$ 1,420,686</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 781,141	\$ 1,025,203	\$ 1,183,564	\$ 1,283,186
Permits, Fees, Regulatory Licenses	133,204	119,667	116,000	137,500
Total Revenues	<u>\$ 914,345</u>	<u>\$ 1,144,870</u>	<u>\$ 1,299,564</u>	<u>\$ 1,420,686</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	12.55	12.55	12.55	12.55
Total Staffing	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County
Departmental Budget Documents**

Public Works - Mosquito Control

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 636,845	\$ 752,777	\$ 916,272	\$ 846,653
Contractual Services	6,266	11,732	8,750	12,470
Internal Services	80,591	74,853	95,220	103,861
Other Charges	4,246	7,564	9,800	9,600
Materials & Supplies	35,154	63,384	62,350	64,450
Capital Outlay	40,617	6,270	5,000	6,000
Total Budgetary Costs	<u>\$ 803,719</u>	<u>\$ 916,580</u>	<u>\$ 1,097,392</u>	<u>\$ 1,043,034</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 803,719	\$ 916,580	\$ 1,097,392	\$ 1,043,034
Total Revenues	<u>\$ 803,719</u>	<u>\$ 916,580</u>	<u>\$ 1,097,392</u>	<u>\$ 1,043,034</u>

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	15.00	15.00	15.00	12.00
Total Staffing	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>12.00</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Decrease of 3.0 FTE's due to a reclassification to Facilities Maintenance (2) and Grounds Maintenance (1).
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

Community Services

Department Overview

The Community Services Department is responsible for the delivery and oversight of human services and programming deliverables for family and housing support, early education, recreation, and cultural enrichment to the residents of the County.



Mission

Continuously deliver myriad of services that directly improve the quality of life for all residents of York County.

Goals:

- Serve eligible preschoolers through a comprehensive array of services in health, family services, and education.
- To provide safe, decent and sanitary housing for residents through the administration of the York County contract for the U.S. Department of Housing and Urban Development/Virginia Housing Development Authority (VHDA)-funded rental subsidy programs and assist eligible residents with critical home repairs.
- Provide community based alternatives for youth referred by the 9th District Juvenile & Domestic Relations Court.
- To improve the quality of life for all York County by providing services related to aging, health, and disabilities.
- To build community amongst and enhance the quality of life for York County residents of all ages through the delivery of recreational programs and operation of park facilities that encourages healthy lifestyles and provides opportunities for residents to experience a sense of purpose, well-being and pleasure.



Community Services

Administration

- Oversees the administration of the divisions of Children and Family Services, Housing and Neighborhood Revitalization, Juvenile Services, and Parks and Recreation.
- Supports the Board's strategic priorities to generate quality educational opportunities, environmental resiliency, and excellent customer service.
- Provides oversight and liaison responsibilities with the Greater Williamsburg Chamber and Tourism Alliance, Colonial Behavioral Health, Olde Towne Medical and Dental Center, Peninsula Agency on Aging, the Virginia Cooperative Extension, Workforce Development and the Juvenile Court Services Unit to assure that the best interests of County government and the residents of York are served.

Housing and Neighborhood Revitalization

- Develop and implements housing programs while seeking and/ or applying for grants to ensure York County residents can live and age safely in place and improve their quality of life.
- Inspect rental units to Housing Quality Standards. Make annual complaint and move-in inspections to ensure Housing Choice Voucher Program properties are being maintained to these standards.
- Oversee and implement programs to assist first time home buyers.
- Assist eligible residents with emergency home repairs to prevent them from having to vacate their homes due to deterioration of the dwelling.

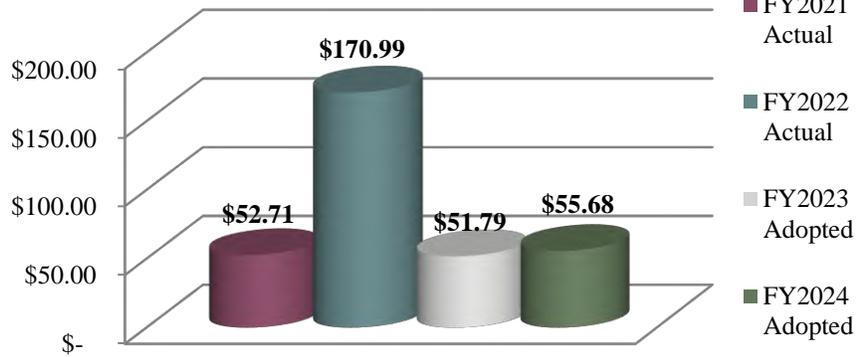
Parks and Recreation

- Leads and manages County youth programs emphasizing sports, education, leadership, wellness, arts, and community engagement. Programs include Recreational Leagues; Summer Fun; Youth Commission; Health and Fitness Programs; Skate, Rattle & Roll; Instructional Classes; Environmental Education and Conservation focused programs.
- Operates, with support of community partners, the Senior Center of York as a place for active residents 55+ to engage in meaningful social, wellness, cultural, and educational activities to improve overall health and quality of life.
- Promote to residents and businesses, using a variety of media, to increase awareness and use of available parks, recreational services, and facilities. Monitors the use of facilities and citizen participation in existing programs to evaluate and maintain their success or make improvements.
- Protects open space, connecting public to nature, and engaging communities in conservation practices. Participates and directs the future planning efforts and capital investments to maintain greenspace and service levels of division.



Community Services

General Fund Expenditures Per Capita



Key Service Indicators:

	FY2021 Actual	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Baseline Number of Vouchers	266	267	325	325
Affordable Housing Units Preserved	61	72	75	75
Homeless Families Housed	11	58	68	68
Evictions Prevented	43	63	100	100
Recreation Program Participation	4,442	16,458	11,500	12,000
Senior Center Participants	11,114	12,750	11,294	12,000



York County
Departmental Budget Documents

Community Services - Administration

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 246,844	\$ 260,067	\$ 354,024	\$ 349,637
Contractual Services	18,645	15,088	22,900	21,280
Internal Services	15,080	14,293	14,672	14,398
Other Charges	3,699	9,837	14,890	15,390
Materials & Supplies	7,194	4,353	1,750	1,800
Total Budgetary Costs	<u>\$ 291,462</u>	<u>\$ 303,638</u>	<u>\$ 408,236</u>	<u>\$ 402,505</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 291,462	\$ 303,638	\$ 408,236	\$ 402,505
Total Revenues	<u>\$ 291,462</u>	<u>\$ 303,638</u>	<u>\$ 408,236</u>	<u>\$ 402,505</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	3.00	3.75	3.75	3.75
Total Staffing	<u>3.00</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

Major Budget Variances

• Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

York County
Departmental Budget Documents

Community Services - Housing

<u>Budgetary Costs</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 333,262	\$ 474,122	\$ 554,308	\$ 586,207
Contractual Services	160,577	171,967	172,750	194,000
Internal Services	20,842	21,350	29,661	33,892
Other Charges	8,929	13,427	14,585	17,301
Materials & Supplies	14,856	7,109	6,710	9,460
Grants, Donations, & Insurance Recovery	1,253,920	2,538,070	-	-
Total Budgetary Costs	<u>\$ 1,792,386</u>	<u>\$ 3,226,045</u>	<u>\$ 778,014</u>	<u>\$ 840,860</u>

<u>Funding Sources</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 376,370	\$ 460,588	\$ 658,014	\$ 708,860
State Aid & Grants	30,374	32,344	-	-
Federal Aid & Grants	1,385,642	2,733,113	120,000	132,000
Total Revenues	<u>\$ 1,792,386</u>	<u>\$ 3,226,045</u>	<u>\$ 778,014</u>	<u>\$ 840,860</u>

<u>Staffing Summary</u>	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	6.00	6.50	6.50	6.50
Total Staffing	<u>6.00</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

York County
Departmental Budget Documents

Community Services - Parks & Recreation

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 1,008,654	\$ 1,218,249	\$ 1,565,657	\$ 1,626,605
Contractual Services	60,833	116,922	148,090	222,046
Internal Services	71,404	89,658	134,013	145,864
Other Charges	29,988	81,804	104,320	134,935
Materials & Supplies	70,465	142,672	172,850	206,672
Leases & Rentals	374,902	7,019,333	387,500	387,000
Contributions/Committees/Direct Payments	6,000	7,000	4,000	4,000
Capital Outlay	-	18,694	-	-
Grants, Donations, & Insurance Recovery	398	-	-	-
Total Budgetary Costs	\$ 1,622,644	\$ 8,694,332	\$ 2,516,430	\$ 2,727,122

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,220,606	\$ 8,054,397	\$ 1,959,430	\$ 2,055,122
Charges For Services	402,038	639,935	557,000	672,000
Total Revenues	\$ 1,622,644	\$ 8,694,332	\$ 2,516,430	\$ 2,727,122

Staffing Summary	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Full-Time Equivalents (FTE's)	12.00	12.00	12.00	12.00
Total Staffing	12.00	12.00	12.00	12.00

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase is attributed to an increase in maintenance contracts.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increase is attributed to increased Sports Camps.

Capital Outlay & Non-Departmental

Department Overview

Capital Outlay & Non-Departmental includes activities related to various departments, which are not specific to one department. This is accomplished through the divisions below.

Capital Outlay & Fund Transfers

- The General Fund makes an additional transfer to the Stormwater Management Fund for minor drainage improvements and pay as you go capital projects in the Capital Projects Fund. This activity also accounts for the transfer to the Children and Family Services Fund for the County's local support of the Head Start and USDA programs and for the transfer to the County Debt Service Fund for debt repayment on County capital projects.

General Fund Expenditures Per Capita



Contributions

- **York County Arts Commission:** Administers the York County Arts Commission Grant Program and reviews funding requests from cultural arts organizations in order to make recommendations to the Board of Supervisors concerning the distribution of budget appropriations for the arts. The Commission monitors grant recipients to ensure compliance with the terms and conditions of the grant.
- **Hampton Roads Military & Federal Facilities:** Program to collectively focus area efforts on preserving and growing Federal capabilities within the Hampton Roads region. Seeks and/ or applies for grants.
- **Virginia Peninsula Community College:** Program provides funding for the college and support for the Peninsula Work Force Development Center and Virginia Peninsula Workforce Center.
- **YMCA:** Program provides a public-private partnership for the Upper County Community Center.

Non-Departmental Employee Benefits

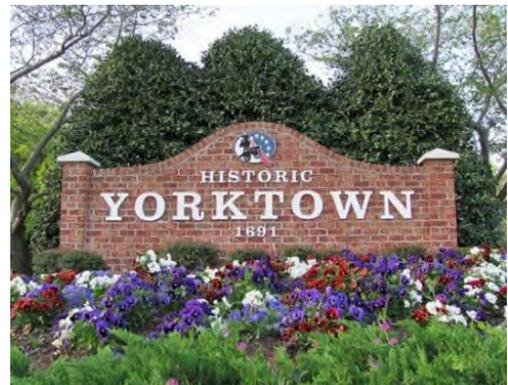
- This activity accounts for the following: termination pay, retiree health & dental insurance, unemployment compensation, employee assistance program, safety committee program, administrative costs for flexible spending accounts, and other miscellaneous employee benefits.

Appropriated Reserves

- This activity is responsible for accounting for contingencies.

Emergencies & Disasters

- This activity accounts for FEMA related disasters as well as Pandemic related expenses and revenue.



York County
Departmental Budget Documents

Capital Outlay & Fund Transfers

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfers to Other Funds	\$ 12,461,142	\$ 23,177,648	\$ 9,853,508	\$ 9,492,535
Total Budgetary Costs	<u>\$ 12,461,142</u>	<u>\$ 23,177,648</u>	<u>\$ 9,853,508</u>	<u>\$ 9,492,535</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 12,461,142	\$ 23,177,648	\$ 9,853,508	\$ 9,492,535
Total Revenues	<u>\$ 12,461,142</u>	<u>\$ 23,177,648</u>	<u>\$ 9,853,508</u>	<u>\$ 9,492,535</u>

Budgetary Cost by Activity	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfer to Tourism Fund	\$ 500,000	\$ 300,000	\$ -	\$ -
Transfer to Children & Family Services Fund	340,000	360,000	385,000	360,000
Transfer to Grants Fund	10,000	-	-	-
Transfer to County Debt Service Fund	3,753,445	3,423,870	5,268,508	4,932,535
Transfer to County Capital Fund	3,748,694	15,358,533	4,000,000	4,000,000
Transfer to Stormwater Fund	-	200,000	200,000	200,000
Transfer to Solid Waste	-	190,000	-	-
Transfer to Workers Compensation Fund	-	100,000	-	-
Transfer to Revenue Stabilization Fund	-	423,392	-	-
Transfer to Health & Dental Fund	3,000,000	750,000	-	-
Transfer to School Construction Fund	-	1,243,000	-	-
Transfer to School Debt Service Fund	1,109,003	828,853	-	-
Total Budgetary Costs	<u>\$ 12,461,142</u>	<u>\$ 23,177,648</u>	<u>\$ 9,853,508</u>	<u>\$ 9,492,535</u>

York County
Departmental Budget Documents

Contributions

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 75,000	\$ 185,000	\$ 155,000	\$ 155,000
Contributions/Committees/Direct Payments	170,421	170,762	170,960	171,220
Grants, Donations, & Insurance Recovery	57,658	72,500	70,000	70,000
Total Budgetary Costs	<u>\$ 303,079</u>	<u>\$ 428,262</u>	<u>\$ 395,960</u>	<u>\$ 396,220</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 298,579	\$ 423,762	\$ 395,960	\$ 396,220
State Aid & Grants	4,500	4,500	-	-
Total Revenues	<u>\$ 303,079</u>	<u>\$ 428,262</u>	<u>\$ 395,960</u>	<u>\$ 396,220</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

Budgetary Cost by Activity	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
York County Arts Commission	\$ 57,658	\$ 72,500	\$ 70,000	\$ 70,000
YMCA-RF Wilkinson	75,000	75,000	75,000	75,000
YMCA-Victory	-	50,000	50,000	50,000
Boys & Girls Club	-	60,000	-	-
Hampton Roads Military & Federal Facilities	34,363	34,704	34,900	35,160
Zweibruken Exchange Program	-	-	30,000	30,000
Virginia Peninsula Community College (PKA TNCC)	136,058	136,058	136,060	136,060
Total Budgetary Costs	<u>\$ 303,079</u>	<u>\$ 428,262</u>	<u>\$ 395,960</u>	<u>\$ 396,220</u>

York County
Departmental Budget Documents

Non-Departmental

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Personnel	\$ 273,851	\$ 785,797	\$ 830,500	\$ 594,658
Contractual Services	27,421	-	40,000	30,000
Other Charges	47,286	23,584	65,662	47,137
Attrition Savings	-	-	(900,000)	(900,000)
Health Insurance Retirees/OPEB Trust Contributions	654,454	697,783	500,000	475,000
Grants, Donations, & Insurance Recovery	-	84	-	-
Total Budgetary Costs	<u>\$ 1,003,012</u>	<u>\$ 1,507,248</u>	<u>\$ 536,162</u>	<u>\$ 246,795</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 1,003,012	\$ 1,507,248	\$ 536,162	\$ 246,795
Total Revenues	<u>\$ 1,003,012</u>	<u>\$ 1,507,248</u>	<u>\$ 536,162</u>	<u>\$ 246,795</u>

Major Budget Variances

- Decrease in Personnel due to a decrease in reclassifications.

York County
Departmental Budget Documents

Appropriated Reserves

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Appropriation Reserves	\$ 86,317	\$ 210,176	\$ 200,000	\$ 125,000
Total Budgetary Costs	<u>\$ 86,317</u>	<u>\$ 210,176</u>	<u>\$ 200,000</u>	<u>\$ 125,000</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 86,317	\$ 210,176	\$ 200,000	\$ 125,000
Total Revenues	<u>\$ 86,317</u>	<u>\$ 210,176</u>	<u>\$ 200,000</u>	<u>\$ 125,000</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

York County
Departmental Budget Documents

Emergencies and Disasters

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Pandemic Expenses	\$ 15,939,877	\$ 6,705,424	\$ -	\$ -
Total Budgetary Costs	<u>\$ 15,939,877</u>	<u>\$ 6,705,424</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Local	\$ 15,962,342	\$ 6,551,670	\$ -	\$ -
State Aid & Grants	(22,465)	-	-	-
Federal Aid & Grants	-	153,754	-	-
Total Revenues	<u>\$ 15,939,877</u>	<u>\$ 6,705,424</u>	<u>\$ -</u>	<u>\$ -</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

TOURISM FUND 1204



This fund accounts for the revenues and expenditures relating to the County's tourism and economic development programs. This is accomplished through the divisions below.



Department Overview

Increase awareness of and visitation to Historic Yorktown and York County. Develop and manage all tourism activities including developing, planning, implementing and supporting regional and statewide marketing efforts. Evaluate marketing, advertising, special events and public relations programs to strengthen the position of York County as a premier travel and tourism destination.

Create a diverse economic base by the aggressive recruitment, expansion and retention of businesses, industries, and tourism, thus expanding the tax base and capital investment in the County and providing new employment opportunities for its citizens.

Tourism Development

- Create and maintain brand awareness of Historic Yorktown and York County through marketing strategies, programs, promotions & events.
- Develop, manage and provide dynamic and innovative marketing and advertising programs which encourage visitation.
- Maintain communications between the County and its businesses, residents and visitors to create greater awareness and strengthen the community.

Economic Development

- Improve the County's economy through the recruitment, expansion and retention of businesses and industries, thus expanding the commercial tax base in the County and providing new, quality employment opportunities for its residents.

Freight Shed

- Provide private citizens, citizen groups and organizations as well as government-related users a gathering space for training, meetings, events, and private functions, at a reasonable rate when applicable. Support various County-sponsored community events.
- Provide support services for all rental reservations and oversee and schedule repairs and cleaning as needed.
- Establish and maintain reporting system and evaluation while maximizing rental revenue potential.

Events

- Provide funding, support, management services for more than 80 events per calendar year in Yorktown either created and managed by Tourism staff or ongoing partnerships. Annual events created, managed, and funded by Tourism include: 4th of July Celebration, Yorktown Market Days, multiple concert series, festivals and arts shows. Provides platform for celebrations and recognition of various historically significant events.
- Coordinate with various County of York departments, divisions and contracted workers in planning of the events.
- Negotiate, administer and obtain bids for all contracts, equipment, food and permits. Develop and maintain a working plan and budget for events.
- Evaluate events for overall safety, effectiveness and efficiency as well as high-quality customer service delivery.

4th of July Celebration

- Provides support for the 4th of July event in historic Yorktown. This is the largest attended annual event in Yorktown, including a race, parade, activities, entertainment and a fireworks show.

Yorktown Trolley Operations

- Provides for the operation of three trolleys utilized to enhance the citizen and visitor experience by providing climate controlled transportation throughout Historic Yorktown. The trolleys help mitigate limited parking issues in and around Historic Yorktown. The ADA-accessible trolleys provide greater access for those with mobility challenges to visit Yorktown. Paratransit service is also available for those who qualify.

Waterfront Ambassador and Parking Attendant Services

- Assist visitors with various needs such as providing area information and highlighting points of interest. Administer minor first aid and informs visitors of rules and regulations. Monitor and enforce Riverwalk parking terrace regulations. Provide area information and direct visitors to available parking and trolley stops. Assist in mitigating traffic congestion on Water Street.

Yorktown Revitalization

- Funding for the transfer to the Yorktown Capital Improvements Fund for repayment toward an interfund loan.

Payments to Outside Entities

- As directed by the Board, the Tourism Fund supports partner agencies and local attractions with funding for programs, events, and exhibits that increase visitation and create awareness of Yorktown.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024

Beginning Fund Balance 7/1/2022	<u>1,534,408</u>	
Projected FY2023 Funding Sources:		
Revenue	\$ 3,851,800	
Other financing sources	<u>543,187</u>	
	4,394,987	
Projected FY2023 Expenditures	<u>4,394,987</u>	
Net Change	<u>-</u>	
Projected Fund Balance 6/30/2023		\$ <u>1,534,408</u>
Projected FY2024 Funding Sources:		
Revenue	\$ 4,464,000	
Other financing sources	<u>339,851</u>	
	4,803,851	
Projected FY2024 Expenditures	<u>4,803,851</u>	
Net Change	<u>-</u>	
Projected Fund Balance 6/30/2024		\$ <u>1,534,408</u>



York County
Departmental Budget Documents

Tourism Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 687,872	\$ 827,215	\$ 1,380,705	\$ 1,564,869
Contractual Services	194,038	333,572	375,897	371,054
Internal Services	70,660	97,139	129,240	148,001
Other Charges	306,461	291,962	289,225	263,690
Materials & Supplies	13,651	55,552	68,372	76,660
Leases & Rentals	322	44,457	53,217	56,160
Contributions/Committees/Direct Payments	1,348,245	1,620,320	1,161,100	1,232,100
Capital Outlay	-	-	-	4,000
Transfers to Other Funds	-	500,000	937,231	1,087,317
Total Budgetary Costs	<u>\$ 2,621,249</u>	<u>\$ 3,770,217</u>	<u>\$ 4,394,987</u>	<u>\$ 4,803,851</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Other Local Taxes	\$ 2,474,063	\$ 4,095,261	\$ 3,710,800	\$ 4,318,000
Use of Money & Property	68,739	143,267	141,000	146,000
Charges for Services	-	2,450	-	-
Transfers from Other Funds	500,000	300,000	543,187	339,851
State Aid & Grants	30,000	20,000	-	-
Miscellaneous	4,325	27,090	-	-
Total Revenues	<u>\$ 3,077,127</u>	<u>\$ 4,588,068</u>	<u>\$ 4,394,987</u>	<u>\$ 4,803,851</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Economic Development	-	-	3.00	3.40
Freight Shed	2.00	2.00	2.00	2.00
Tourism Development	4.00	4.00	4.00	3.60
Events	1.50	1.50	1.50	2.50
Total Staffing	<u>7.50</u>	<u>7.50</u>	<u>10.50</u>	<u>11.50</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Economic Development	\$ -	\$ -	\$ 543,187	\$ 645,405
Freight Shed	127,628	225,358	238,279	288,664
Events	252,735	322,409	376,962	474,782
4th of July Celebration	15,150	147,094	192,501	210,668
Tourism Development	477,604	518,421	556,689	598,507
Yorktown Trolley Operations	94,887	151,615	154,038	189,615
Yorktown Revitalization	305,000	785,000	1,172,231	1,164,110
Payments to Outside Entities	1,348,245	1,620,320	1,161,100	1,232,100
Total Budgetary Costs by Activity	<u>\$ 2,621,249</u>	<u>\$ 3,770,217</u>	<u>\$ 4,394,987</u>	<u>\$ 4,803,851</u>

York County
Departmental Budget Documents

Tourism Development

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 341,731	\$ 343,977	\$ 377,330	\$ 317,590
Contractual Services	106,831	133,174	127,300	146,650
Internal Services	19,471	26,077	27,144	20,680
Other Charges	7,858	12,275	20,305	20,305
Materials & Supplies	1,713	2,918	4,610	4,610
Transfers to Other Funds	-	-	-	88,672
Total Budgetary Costs	<u>\$ 477,604</u>	<u>\$ 518,421</u>	<u>\$ 556,689</u>	<u>\$ 598,507</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	4.00	3.60
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.60</u>

Budgetary Cost by Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Tourism Development	\$ 477,604	\$ 518,421	\$ 555,689	\$ 598,507
Total Budgetary Costs	<u>\$ 477,604</u>	<u>\$ 518,421</u>	<u>\$ 555,689</u>	<u>\$ 598,507</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes the addition of 1.0 FTE Marketing and Communications Manager and reallocation of positions within divisions of the Tourism Fund.
- Contractual Services increased in printing & binding, advertising and increased costs for the contractual graphics design work.
- Internal Services decreased in information technology costs due to a reallocation of the number of desktops and/or mobile units within the division.

**York County
Departmental Budget Documents**

Economic Development

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ -	\$ -	\$ 442,619	\$ 534,547
Contractual Services	-	-	41,305	5,600
Internal Services	-	-	18,296	20,963
Other Charges	-	-	38,145	12,610
Materials & Supplies	-	-	2,822	2,150
Transfers to Other Funds	-	-	-	69,535
Total Budgetary Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 543,187</u>	<u>\$ 645,405</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	-	-	3.00	3.40
Total Staffing	<u>-</u>	<u>-</u>	<u>3.00</u>	<u>3.40</u>

Budgetary Cost by Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Economic Development	\$ -	\$ -	\$ 543,187	\$ 645,405
Total Budgetary Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 543,187</u>	<u>\$ 645,405</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.

- Personnel includes a reallocation of positions within divisions of the Tourism Fund.

- As part of a County reorganization in FY2023, the operations of economic development were moved to the Tourism Fund and the department name was changed to the Department of Economic & Tourism Development. The reorganization provides a consolidated resource base and opportunities for a new way of doing business in the future. Previous years detailed budgets are included in the General Fund under the Department of Economic & Tourism Development.

York County
Departmental Budget Documents

Freight Shed

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 113,790	\$ 184,998	\$ 216,229	\$ 255,516
Contractual Services	5,480	30,569	7,300	7,300
Internal Services	6,934	6,206	7,100	14,198
Other Charges	1,169	1,389	2,200	2,200
Materials & Supplies	255	2,196	5,450	5,450
Capital Outlay	-	-	-	4,000
Total Budgetary Costs	<u>\$ 127,628</u>	<u>\$ 225,358</u>	<u>\$ 238,279</u>	<u>\$ 288,664</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Budgetary Cost by Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Freight Shed	\$ 127,628	\$ 225,358	\$ 238,279	\$ 288,664
Total Budgetary Costs by Activity	<u>\$ 127,628</u>	<u>\$ 225,358</u>	<u>\$ 238,279</u>	<u>\$ 288,664</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in information technology costs and a reallocation of the number of desktops and/or mobile units within the division.
- Capital Outlay increased in machinery & equipment for the replacement of the warming cabinet.

**York County
Departmental Budget Documents**

Events

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 180,779	\$ 192,787	\$ 214,165	\$ 293,242
Contractual Services	68,978	122,086	149,272	155,020
Internal Services	-	-	1,000	13,995
Other Charges	2,434	3,298	3,575	3,575
Materials & Supplies	544	4,238	6,700	6,700
Leases & Rentals	-	-	2,250	2,250
Total Budgetary Costs	<u>\$ 252,735</u>	<u>\$ 322,409</u>	<u>\$ 376,962</u>	<u>\$ 474,782</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	1.50	1.50	1.50	2.50
Total Staffing	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>2.50</u>

Budgetary Cost by Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Events	\$ 252,735	\$ 322,409	\$ 376,962	\$ 474,782
Total Budgetary Costs	<u>\$ 252,735</u>	<u>\$ 322,409</u>	<u>\$ 376,962</u>	<u>\$ 474,782</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reallocation of positions within divisions of the Tourism Fund.
- Contractual Services increases this year are due to additional events being planned at Riverwalk Landing and a rise in costs of existing events.
- Internal Services increased due to increases in information technology costs and a reallocation of the number of desktops and/or mobile units within the division.

York County
Departmental Budget Documents

4th of July Celebration

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 1,176	\$ 36,024	\$ 74,624	\$ 74,624
Contractual Services	2,749	20,493	18,520	24,284
Internal Services	-	540	400	900
Materials & Supplies	10,903	45,580	47,990	56,950
Leases & Rentals	322	44,457	50,967	53,910
Total Budgetary Costs	<u>\$ 15,150</u>	<u>\$ 147,094</u>	<u>\$ 192,501</u>	<u>\$ 210,668</u>

Budgetary Cost by Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
4th of July Celebration	\$ 15,150	\$ 147,094	\$ 192,501	\$ 210,668
Total Budgetary Costs	<u>\$ 15,150</u>	<u>\$ 147,094</u>	<u>\$ 192,501</u>	<u>\$ 210,668</u>

Major Budget Variances

- Contractual Services increased for the addition of ten attendants and an increase in minimum wage.
- Materials & Supplies increased to cover the rising cost of fireworks and tariffs upon such goods.
- Leases & Rentals increase is attributed to the increase in equipment costs.

York County
Departmental Budget Documents

Yorktown Trolley Operations

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 50,396	\$ 69,429	\$ 55,738	\$ 89,350
Contractual Services	-	17,250	22,200	22,200
Internal Services	44,255	64,316	75,300	77,265
Materials & Supplies	236	620	800	800
Total Budgetary Costs	<u>\$ 94,887</u>	<u>\$ 151,615</u>	<u>\$ 154,038</u>	<u>\$ 189,615</u>

<u>Budgetary Cost by Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Yorktown Trolley Operations	\$ 94,887	\$ 151,615	\$ 154,038	\$ 189,615
Total Budgetary Costs by Activity	<u>\$ 94,887</u>	<u>\$ 151,615</u>	<u>\$ 154,038</u>	<u>\$ 189,615</u>

Major Budget Variances

- Funding for personnel reflects an increase in hourly wage and hours worked for trolley work-as-required employees.
- Internal Services increased due to increases in information technology costs and a reallocation of the number of desktops and/or mobile units within the division.

York County
Departmental Budget Documents

Yorktown Revitalization

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Contractual Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Other Charges	295,000	275,000	225,000	225,000
Transfers to Other Funds	-	500,000	937,231	929,110
Total Budgetary Costs	<u>\$ 305,000</u>	<u>\$ 785,000</u>	<u>\$ 1,172,231</u>	<u>\$ 1,164,110</u>

<u>Budgetary Cost by Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Yorktown Revitalization	\$ 305,000	\$ 785,000	\$ 1,172,231	\$ 1,164,110
Total Budgetary Costs by Activity	<u>\$ 305,000</u>	<u>\$ 785,000</u>	<u>\$ 1,172,231</u>	<u>\$ 1,164,110</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

York County
Departmental Budget Documents

Payments to Outside Entities

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Contractual Services	\$ 1,348,245	\$ 1,620,320	\$ 1,161,100	\$ 1,232,100
Total Budgetary Costs	<u>\$ 1,348,245</u>	<u>\$ 1,620,320</u>	<u>\$ 1,161,100</u>	<u>\$ 1,232,100</u>

<u>Budgetary Cost by Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Payments to Outside Entities	\$ 1,348,245	\$ 1,620,320	\$ 1,161,100	\$ 1,232,100
Total Budgetary Costs by Activity	<u>\$ 1,348,245</u>	<u>\$ 1,620,320</u>	<u>\$ 1,161,100</u>	<u>\$ 1,232,100</u>

Major Budget Variances

- An increase in funding is due to requested increases in discretionary payments and a rise in \$2 occupancy tax.

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SOCIAL SERVICES

FUND 1206



This fund accounts for the revenues and expenditures relating to Social Services programs. This is accomplished through the divisions below.

Department Overview

Administration

- Provides a broad array of human service programs for county residents who have educational, emotional, financial, health and social needs.

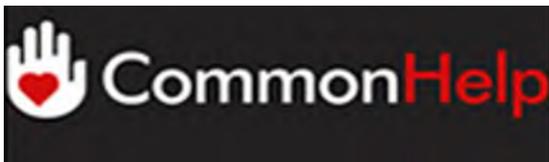
Public Assistance

- Provides benefit programs for eligible persons such as Medicaid, Temporary Assistance to Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Energy Assistance, Emergency Assistance, TANF Foster Care, General Relief and Auxiliary Grants. Also, provides service programs including child and adult protective services (CPS & APS) and Prevention services, Foster Care, Adoption Subsidies, Guardianship, Court Services, Adult Services, Child Day Care, Intake Services and employment services (VIEW – Virginia Initiative for Education and Work).
- Residents who received SNAP, TANF or Medicaid benefits in State Fiscal Year 2021 was 10,685.

Children's Services Act

- To comply with the Children's Services Act by providing high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	<u>927,865</u>	
Projected FY2023 Funding Sources:			
Revenue	\$	302,000	
State & Federal		4,498,412	
Other financing sources		<u>2,506,930</u>	
		7,307,342	
Projected FY2023 Expenditures			
		<u>7,417,206</u>	
Net Change		<u>(109,864)</u>	
Projected Fund Balance 6/30/2023			\$ <u>818,001</u>
Projected FY2024 Funding Sources:			
Revenue	\$	325,000	
State & Federal		4,834,894	
Other financing sources		<u>2,607,641</u>	
		7,767,535	
Projected FY2024 Expenditures			
		<u>7,887,515</u>	
Net Change		<u>(119,980)</u>	
Projected Fund Balance 6/30/2024			\$ <u>698,021</u>



York County
Departmental Budget Documents

Social Services Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 4,735,487	\$ 4,810,889	\$ 5,476,267	\$ 5,801,121
Contractual Services	30,807	40,534	37,300	37,500
Internal Services	92,383	100,972	105,739	118,694
Other Charges	1,370,303	1,736,921	1,699,900	1,832,200
Materials & Supplies	33,259	42,550	59,000	59,000
Leases & Rentals	37,631	28,597	39,000	39,000
Capital Outlay	-	27,927	-	-
Chargeouts	-	8,453	-	-
Total Budgetary Costs	<u>\$ 6,299,870</u>	<u>\$ 6,796,843</u>	<u>\$ 7,417,206</u>	<u>\$ 7,887,515</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
State Aid & Grants	\$ 1,502,268	\$ 1,782,274	\$ 1,836,348	\$ 1,787,322
Federal Aid & Grants	2,549,096	2,571,273	2,662,064	3,047,572
Transfer From Other Funds	2,253,009	2,381,045	2,506,930	2,607,641
Charges for Services	450	480	-	-
Miscellaneous	-	(141)	-	-
Recovered Costs	285,516	261,953	302,000	325,000
Total Revenues	<u>\$ 6,590,339</u>	<u>\$ 6,996,884</u>	<u>\$ 7,307,342</u>	<u>\$ 7,767,535</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Social Services - Administration	60.90	62.40	62.40	62.40
Social Services - Children's Services Act	1.00	1.00	1.00	1.00
Total Staffing	<u>61.90</u>	<u>63.40</u>	<u>63.40</u>	<u>63.40</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Social Services - Administration	\$ 4,879,618	\$ 5,076,824	\$ 5,726,778	\$ 6,095,581
Social Services - Public Assistance	469,837	558,253	657,000	736,500
Social Services - Children's Services Act	950,415	1,161,766	1,033,428	1,055,434
Total Budgetary Costs by Activity	<u>\$ 6,299,870</u>	<u>\$ 6,796,843</u>	<u>\$ 7,417,206</u>	<u>\$ 7,887,515</u>

York County
Departmental Budget Documents

Social Services - Administration

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 4,629,989	\$ 4,771,687	\$ 5,397,839	\$ 5,750,687
Contractual Services	30,807	40,534	37,300	37,500
Internal Services	92,383	100,972	105,739	118,694
Other Charges	55,549	56,104	87,900	90,700
Materials & Supplies	33,259	42,550	59,000	59,000
Leases & Rentals	37,631	28,597	39,000	39,000
Capital Outlay	-	27,927	-	-
Chargeouts	-	8,453	-	-
Total Budgetary Costs	\$ 4,879,618	\$ 5,076,824	\$ 5,726,778	\$ 6,095,581

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	60.90	62.40	62.40	62.40
Total Staffing	60.90	62.40	62.40	62.40

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Social Services - Administration	\$ 4,879,618	\$ 5,076,824	\$ 5,726,778	\$ 6,095,581
Total Budgetary Costs by Activity	\$ 4,879,618	\$ 5,076,824	\$ 5,726,778	\$ 6,095,581

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to imaging system maintenance.

York County
Departmental Budget Documents

Social Services - Public Assistance

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Other Charges	\$ 469,837	\$ 558,253	\$ 657,000	\$ 736,500
Total Budgetary Costs	<u>\$ 469,837</u>	<u>\$ 558,253</u>	<u>\$ 657,000</u>	<u>\$ 736,500</u>

<u>Budgetary Cost by Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Social Services - Public Assistance	\$ 469,837	\$ 558,253	\$ 657,000	\$ 736,500
Total Budgetary Costs by Activity	<u>\$ 469,837</u>	<u>\$ 558,253</u>	<u>\$ 657,000</u>	<u>\$ 736,500</u>

Major Budget Variances

- The increase is due to an increase in public assistance programs.

York County
Departmental Budget Documents

Social Services - Children's Services Act

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 105,498	\$ 39,202	\$ 78,428	\$ 50,434
Other Charges	844,917	1,122,564	955,000	1,005,000
Total Budgetary Costs	<u>\$ 950,415</u>	<u>\$ 1,161,766</u>	<u>\$ 1,033,428</u>	<u>\$ 1,055,434</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Social Services - Children's Services Act	\$ 950,415	\$ 1,161,766	\$ 1,033,428	\$ 1,055,434
Total Budgetary Costs by Activity	<u>\$ 950,415</u>	<u>\$ 1,161,766</u>	<u>\$ 1,033,428</u>	<u>\$ 1,055,434</u>

Major Budget Variances

- A decrease in personnel costs is due to staff turnover.

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GRANTS & DONATIONS FUND 1220



This is a special revenue fund that accounts for various grant-funded programs. These include non-recurring grants, those that cross multiple years, and non-permanent personnel grants.

Department Overview

Grants

- The following grants are included in this fund: Virginia DARE Program, PSAP Education Program (Virginia IT Agency), Four For Life, Fire Funds, and United Way Eviction Relief.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	1,415,944	
Projected FY2023 Funding Sources:			
State & Federal	\$	413,000	
Other financing sources		-	
		413,000	
Projected FY2023 Expenditures		413,000	
Net Change		-	
Projected Fund Balance 6/30/2023	\$		1,415,944
Projected FY2024 Funding Sources:			
State & Federal	\$	403,000	
Other financing sources		-	
		403,000	
Projected FY2024 Expenditures		403,000	
Net Change		-	
Projected Fund Balance 6/30/2024	\$		1,415,944



York County
Departmental Budget Documents

Grant Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 8,390	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-
Other Charges	90,399	11,462	-	-
Materials & Supplies	22,989	-	-	-
Leases & Rentals	-	-	-	-
Grants, Donations, & Insurance Recovery	889,391	1,719,404	413,000	403,000
Total Budgetary Costs	\$ 1,011,169	\$ 1,730,866	\$ 413,000	\$ 403,000

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
State Aid & Grants	\$ 512,339	\$ 585,039	\$ 413,000	\$ 383,000
Federal Aid & Grants	498,711	1,077,430	-	-
Transfers From Other Funds	10,000	-	-	-
Local	326,189	56,356	-	20,000
Use of Money & Property	1,843	380	-	-
Total Revenues	\$ 1,349,082	\$ 1,719,205	\$ 413,000	\$ 403,000

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Community Development Block Grant - Carver Gardens	\$ 231,541	\$ 758,819	\$ -	\$ -
Fire Programs (Aid to Localities)	185,339	116,890	250,000	220,000
Drug Abuse Resistance Education (DARE)	121,778	96,919	100,000	100,000
Williamsburg Health Foundation Eviction Prevention	114,225	133,447	-	-
UASI Radio Tower Grant	200,385	-	-	-
Interoperable Communications Grant	-	182,865	-	-
Four for Life	494	10,017	60,000	60,000
Clerk of Court Records Preservation	16,126	95,950	-	-
SHSP Unmanned Aircraft System Grant	34,472	30,028	-	-
Plumbing Rehab Funding	20,187	41,475	-	-
Federal Asset Forfeiture - Sheriff's Office	29,475	28,143	-	-
Unrestricted Grant Funds	-	48,108	-	-
UASI Unmanned Aircraft System Grant	-	42,394	-	-
VDEM Radiological Preparedness Funds	13,649	13,638	-	-
State Hazmat Programs - VDEM/VAHMRS	15,948	9,435	-	-
Bulletproof Vest Partnership	14,115	9,468	-	-
Emergency Housing Vouchers	-	23,384	-	-
Library ARPA funds	-	22,416	-	-
United Way Eviction Relief	-	-	-	20,000
Community Development Block Grant - Admin Funds	-	17,860	-	-
United Way Eviction Relief	-	12,952	-	-
Library Donations	5,152	6,575	-	-
ARPA Tourism Recovery Grant	-	11,250	-	-
EMS Scholarship Program	-	9,794	-	-
Sheriff's Office Donations	4,056	1,867	-	-
Safety Town Donations	2,664	1,840	-	-
SALT	-	3,021	-	-
PSAP Education Program	-	-	3,000	3,000
Virginia Department of Housing & Community Development	1,562	-	-	-
Emergency Connectivity Funds	-	1,310	-	-
Fire & Life Safety Donations	-	915	-	-
Parks & Rec Donations	-	88	-	-
Total Budgetary Costs by Activity	\$ 1,011,169	\$ 1,730,866	\$ 413,000	\$ 403,000

Major Budget Variances

- The County applies for grants throughout the year as funding opportunities are made available, and the amount of grant funding is often unknown at the time of budget preparation. As funds are awarded to the County, they are appropriated into the budget in accordance with Board of Supervisors policy.

LAW LIBRARY FUND 1207



This fund accounts for the revenues and expenditures relating to the County's law library.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	30,390	
Projected FY2023 Funding Sources:			
Revenue	\$	6,000	
Projected FY2023 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2023			\$ 30,390
Projected FY2024 Funding Sources:			
Revenue	\$	6,000	
Projected FY2024 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2024			\$ 30,390



York County
Departmental Budget Documents

Law Library Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Materials & Supplies	\$ 3,097	\$ 3,216	\$ 6,000	\$ 6,000
Total Budgetary Costs	<u>\$ 3,097</u>	<u>\$ 3,216</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Fines & Forfeitures	\$ 5,981	\$ 5,235	\$ 5,900	\$ 5,900
Use of Money & Property	42	9	100	100
Total Revenues	<u>\$ 6,023</u>	<u>\$ 5,244</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Law Library - Operations	\$ 3,097	\$ 3,216	\$ 6,000	\$ 6,000
Total Budgetary Costs by Activity	<u>\$ 3,097</u>	<u>\$ 3,216</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Major Budget Variances

- There are no significant changes programmed for FY2024.

CHILDREN & FAMILY SERVICES FUND 1205



This fund accounts for the Head Start and USDA (food service) programs. Activity is generated through, grants, donations, and fundraisers. The funds are appropriated as received.

Department Overview

Head Start

- Providing quality opportunities to support children's school readiness and prepare them for a lifelong of learning.
- Strengthen York County families and Neighborhoods by offering families self-sufficiency skills and resources for supporting the health, safety, and well-being of their family.
- Serve as a valuable resource (i.e., training, information, best practices) on early childhood development, early education and care for the child care community.
- Increase the local (non-County) level of contribution of in-kind or real dollars for the purposes of providing additional services, enhancing quality and replacing equipment.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 267,175
Projected FY2022 Funding Sources:	
Revenue	\$ 57,925
State & Federal	1,289,272
Other financing sources	385,000
	1,732,197
Projected FY2023 Expenditures	1,835,805
Net Change	(103,608)
Projected Fund Balance 6/30/2023	\$ 163,567
Projected FY2024 Funding Sources:	
Revenue	\$ 70,002
State & Federal	1,428,093
Other financing sources	360,000
	1,858,095
Projected FY2024 Expenditures	1,929,814
Net Change	(71,719)
Projected Fund Balance 6/30/2024	\$ 91,848



York County
Departmental Budget Documents
Children & Family Services Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 1,294,015	\$ 1,315,828	\$ 1,553,057	\$ 1,594,013
Contractual Services	37,227	65,789	50,819	110,188
Internal Services	79,173	115,803	118,242	113,368
Other Charges	42,232	45,547	46,622	45,822
Materials & Supplies	152,565	108,523	67,065	66,423
Capital Outlay	12,869	13,222	-	-
Grants & Donations	-	48,188	-	-
Total Budgetary Costs	<u>\$ 1,618,081</u>	<u>\$ 1,712,900</u>	<u>\$ 1,835,805</u>	<u>\$ 1,929,814</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Federal Aid & Grants	\$ 1,267,987	\$ 1,392,319	\$ 1,289,272	\$ 1,428,093
State Aid & Grants	-	5,162	-	-
Transfer From Other Funds	340,000	360,000	385,000	360,000
Use of Money & Property	213	32	1,800	1,800
Charges for Services	4,000	10,495	4,000	4,000
Miscellaneous	13,220	4,320	52,125	64,202
Total Revenues	<u>\$ 1,625,420</u>	<u>\$ 1,772,328</u>	<u>\$ 1,732,197</u>	<u>\$ 1,858,095</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Head Start	23.20	23.20	23.20	23.80
After Care Program	0.00	0.00	0.00	0.50
USDA Food Service	1.00	1.00	1.00	0.50
Total Staffing	<u>24.20</u>	<u>24.20</u>	<u>24.20</u>	<u>24.80</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Head Start	\$ 1,530,788	\$ 1,617,961	\$ 1,741,913	\$ 1,779,094
After Care Program	-	10,237	-	61,780
USDA Food Service	87,293	84,702	93,892	88,940
Total Budgetary Costs by Activity	<u>\$ 1,618,081</u>	<u>\$ 1,712,900</u>	<u>\$ 1,835,805</u>	<u>\$ 1,929,814</u>

**York County
Departmental Budget Documents**

After Care Program

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ -	\$ 10,180	\$ -	\$ 53,780
Contractual Services	-	57	-	-
Materials & Supplies	-	-	-	8,000
Total Budgetary Costs	<u>\$ -</u>	<u>\$ 10,237</u>	<u>\$ -</u>	<u>\$ 61,780</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	-	-	-	0.50
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.50</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
After Care Program	\$ -	\$ 10,237	\$ -	\$ 61,780
Total Budgetary Costs by Activity	<u>\$ -</u>	<u>\$ 10,237</u>	<u>\$ -</u>	<u>\$ 61,780</u>

Major Budget Variances

- In FY2023, the Division of Children & Family Services implemented a pilot program to offer after-care services. The program extended the hours of operation for Head Start, as part of the County's Build Back Better and Coronavirus Response, Relief, and Rescue efforts. The After Care Program division is being budgeted in FY2024.

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs. In addition, salaries were increased for minimum wage.

York County
Departmental Budget Documents

Head Start

<u>Budgetary Costs</u>	<u>FY 2021</u> Actual	<u>FY 2022</u> Actual	<u>FY 2023</u> Adopted	<u>FY 2024</u> Adopted
Personnel	\$ 1,245,388	\$ 1,284,629	\$ 1,497,172	\$ 1,511,732
Contractual Services	18,420	30,498	32,019	78,114
Internal Services	79,173	115,803	118,242	113,368
Other Charges	42,232	45,547	46,622	45,822
Materials & Supplies	132,706	80,074	47,858	30,058
Capital Outlay	12,869	13,222	-	-
Grants & Donations	-	48,188	-	-
Total Budgetary Costs	<u>\$ 1,530,788</u>	<u>\$ 1,617,961</u>	<u>\$ 1,741,913</u>	<u>\$ 1,779,094</u>

<u>Staffing Summary</u>	<u>FY 2021</u> Actual	<u>FY 2022</u> Actual	<u>FY 2023</u> Adopted	<u>FY 2024</u> Adopted
Full-Time Equivalents (FTE's)	23.20	23.20	23.20	23.80
Total Staffing	<u>23.20</u>	<u>23.20</u>	<u>23.20</u>	<u>23.80</u>

<u>Budgetary Cost By Activity</u>	<u>FY 2021</u> Actual	<u>FY 2022</u> Actual	<u>FY 2023</u> Adopted	<u>FY 2024</u> Adopted
Head Start	\$ 1,530,788	\$ 1,617,961	\$ 1,741,913	\$ 1,779,094
Total Budgetary Costs by Activity	<u>\$ 1,530,788</u>	<u>\$ 1,617,961</u>	<u>\$ 1,741,913</u>	<u>\$ 1,779,094</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs. In addition, salaries were increased for minimum wage.
- Personnel includes the reclassification of four Teachers from 0.6 FTE to 0.75 FTE.
- Contractual Services increased for added mental health services.

**York County
Departmental Budget Documents**

USDA Food Service

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 48,627	\$ 21,019	\$ 55,885	\$ 28,501
Contractual Services	18,807	35,234	18,800	32,074
Materials & Supplies	19,859	28,449	19,207	28,365
Total Budgetary Costs	<u>\$ 87,293</u>	<u>\$ 84,702</u>	<u>\$ 93,892</u>	<u>\$ 88,940</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	0.50
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
USDA Food Service	\$ 87,293	\$ 84,702	\$ 93,892	\$ 88,940
Total Budgetary Costs by Activity	<u>\$ 87,293</u>	<u>\$ 84,702</u>	<u>\$ 93,892</u>	<u>\$ 88,940</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.

- A decrease in personnel is due to reallocating departmental positions within the Children & Family Services Fund.

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COMMUNITY DEVELOPMENT AUTHORITY REVENUE ACCOUNT

FUND 1208



This fund accounts for the incremental tax revenues, collections of the special assessment levy and payments to the Marquis Community Development Authority's trustee.

Department Overview

Payments to Trustee and Transfers to Other Funds

- The Marquis Community Development Authority (the "Authority") was created pursuant to the Virginia Water and Waste Authorities Act (the "Act"), beginning with 15.2-5100 *et. seq.* of the Code of Virginia, 1950, by an ordinance adopted by York County's Board of Supervisors on December 19, 2006 as a Community Development Authority to promote and further the purposes of the Act.
- The Marquis Community Development Authority District (the "District") consists of a land area of approximately 222.85 acres in York County, Virginia just outside of the City of Williamsburg, Virginia. The Act provides that the Authority may issue bonds to finance infrastructure improvements located within or benefiting the District and the Board of Supervisors, at the request of the Authority, may levy and collect special assessments within the District and appropriate such sums to the Authority for use in paying the administrative expenses and debt service requirements in connection with any such bonds.
- On November 28, 2007, the Authority issued \$32,860,000 Revenue Bonds, Series 2007. The principal and interest on the 2007 bonds are not deemed to constitute a pledge of the faith and credit of York County and therefore the faith and credit of York County have not been pledged to the payment of the principal or interest on the 2007 bonds. The issuance of the 2007 bonds does not directly, indirectly or contingently obligate York County to levy any taxes or to make any appropriation for their payment except from the revenues and receipts pledged therefore. Pursuant to the Act, York County is expressly precluded from paying the principal of or interest on the 2007 bonds except from the special assessments and the incremental tax revenues collected.
- On March 1, 2012, the Bonds were restructured and reissued pursuant to a Restructuring Memorandum of Understanding, as amended by the First Amendment to Memorandum of Understanding, a Revised Rate and Method Apportionment, an Amended and Restate Continuing Disclosure Agreement, and a Second Supplemental Indenture of Trust among the bondholders, Marquis Williamsburg RE Holding LLC (as Property Owner), Authority, Trustee and County. Under the restructuring and reissuance terms, the original 2007 Bonds have been restructured and \$2,805,000 of the original Bonds have been redeemed.
- The Authority will cause incremental tax revenues to be collected and deposited in accordance with the Indenture and a Memorandum of Understanding with York County. This fund provides for a separate account into which the County will deposit incremental taxes and special assessment revenues generated by the Marquis Lifestyle Center. The County will then disburse those funds to the Trustee on behalf of the Authority, to be used for debt service on the bonds and administrative expenses.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	-	
Projected FY2023 Funding Sources:			
Revenue	\$	1,154,294	
Projected FY2023 Expenditures		<u>1,154,294</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2023	\$	-	
Projected FY2024 Funding Sources:			
Revenue	\$	1,101,294	
Projected FY2024 Expenditures		<u>1,101,294</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2024	\$	<u>-</u>	



York County
Departmental Budget Documents

Community Development Authority Revenue Account Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers to Other Funds	\$ 171,106	\$ 176,239	\$ 181,530	\$ 186,980
Payments to Trustee	1,005,897	1,066,456	972,764	914,314
Total Budgetary Costs	<u>\$ 1,177,003</u>	<u>\$ 1,242,695</u>	<u>\$ 1,154,294</u>	<u>\$ 1,101,294</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
General Property Taxes	\$ 337,562	\$ 407,758	\$ 351,294	\$ 340,294
Other Local Taxes	839,268	834,865	803,000	761,000
Use of Money & Property	172	72	-	-
Total Revenues	<u>\$ 1,177,002</u>	<u>\$ 1,242,695</u>	<u>\$ 1,154,294</u>	<u>\$ 1,101,294</u>

Major Budget Variances

- A decrease is expected in sales tax due to the closing of a retail store.

COUNTY DEBT SERVICE

FUND 1300



This fund accounts for the issuance and repayment of debt for the County's public buildings, facilities and equipment.

Department Overview

County Debt Service Activities

- Anticipate borrowing for County capital projects in the spring of 2024. There would be no related debt service payments until FY2025.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	903,530	
Projected FY2023 Funding Sources:			
Local	\$	-	
State & Federal		-	
Other financing sources		5,268,508	
		5,268,508	
Projected FY2023 Expenditures		5,268,508	
Net Change		-	
Projected Fund Balance 6/30/2023			\$ 903,530
Projected FY2024 Funding Sources:			
Local	\$	-	
State and Federal		-	
Other financing sources		4,932,535	
		4,932,535	
Projected FY2024 Expenditures		4,932,535	
Net Change		-	
Projected Fund Balance 6/30/2024			\$ 903,530

Debt Policy Tax Supported Debt

Board Policy 14-26:

- Prohibits use of long-term debt or tax revenue anticipation notes (TRANS) to fund current operations
- Emphasizes **pay-as-you-go** capital funding
- Term of debt will not exceed useful life of assets financed
- Annual debt service expenditures for all General Fund supported debt should not exceed **10% of the total General Fund** expenditure budget
- Outstanding principal of General Fund supported debt will not exceed **3.0% of assessed valuation of taxable property**

York County
Departmental Budget Documents

County Debt Service Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Debt Service	\$ 4,055,277	\$ 3,218,528	\$ 5,268,508	\$ 4,932,535
Total Budgetary Costs	<u>\$ 4,055,277</u>	<u>\$ 3,218,528</u>	<u>\$ 5,268,508</u>	<u>\$ 4,932,535</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfer From Other Funds	\$ 3,753,444	\$ 3,423,870	\$ 5,268,508	\$ 4,932,535
Use of Money & Property	11	10	-	-
Total Revenues	<u>\$ 3,753,455</u>	<u>\$ 3,423,880</u>	<u>\$ 5,268,508</u>	<u>\$ 4,932,535</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
2010 Capital Lease	\$ 442,973	\$ -	\$ -	\$ -
2014 Lease Revenue Bond Refunding Bonds	1,296,100	1,295,100	1,297,300	-
2016A VRA Lease Revenue Bond	1,208,919	1,203,559	1,201,279	1,206,690
2018 VRA Lease Revenue Bond	553,437	555,753	557,300	558,078
2016 Lease Purchase	462,025	-	-	-
2020 VRA Lease Revenue Bond	91,823	164,116	165,660	166,940
2022 Capital Lease	-	-	549,569	549,577
2022 VRA Lease Revenue Bond	-	-	1,497,400	2,451,250
Total Budgetary Cost by Activity	<u>\$ 4,055,277</u>	<u>\$ 3,218,528</u>	<u>\$ 5,268,508</u>	<u>\$ 4,932,535</u>

SCHOOL DEBT SERVICE

FUND 1301



This fund accounts for the issuance and repayment of debt for the construction and maintenance of educational facilities.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022		\$	<u>776,703</u>
Projected FY2023 Funding Sources:			
Local		\$	-
State & Federal			237,423
Other financing sources			<u>19,035,648</u>
			19,273,071
Projected FY2023 Expenditures			<u>19,273,071</u>
Net Change			<u>-</u>
Projected Fund Balance 6/30/2023		\$	<u>776,703</u>
Projected FY2024 Funding Sources:			
Local		\$	-
State and Federal			273,265
Other financing sources			<u>19,011,395</u>
			19,284,660
Projected FY2024 Expenditures			<u>19,284,660</u>
Net Change			<u>-</u>
Projected Fund Balance 6/30/2024		\$	<u>776,703</u>



York County
Departmental Budget Documents

School Debt Service Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers to Other Funds	\$ 9,728,904	\$ -	\$ 10,688,000	\$ 10,580,000
Debt Service	7,663,195	8,173,472	8,585,071	8,704,660
Total Budgetary Costs	<u>\$ 17,392,099</u>	<u>\$ 8,173,472</u>	<u>\$ 19,273,071</u>	<u>\$ 19,284,660</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
State Aid & Grants	\$ 170,696	\$ 178,886	\$ 177,953	\$ 213,795
Federal Aid & Grants	56,082	56,082	59,470	59,470
Non-Revenue Receipts	9,789,822	-	10,688,000	10,580,000
Transfer From Other Funds	7,611,386	8,358,533	8,347,648	8,431,395
Total Revenues	<u>\$ 17,627,986</u>	<u>\$ 8,593,501</u>	<u>\$ 19,273,071</u>	<u>\$ 19,284,660</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
2019B VPSA Refunding 2002	\$ 598,327	\$ 602,558	\$ 599,791	\$ -
2019B VPSA Refunding 2003	310,840	307,325	308,173	308,325
2005 VPSA School Borrowing	1,171,215	1,174,295	1,174,825	1,175,488
2010 VPSA School Borrowing	124,472	124,472	124,472	124,472
2012 VPSA School Borrowing	522,194	526,791	525,505	523,541
2014 VPSA School Borrowing	629,484	632,061	633,629	629,393
2014B VPSA Refunding	844,870	845,988	845,627	844,407
2015A VPSA Refunding	432,054	431,940	435,890	433,984
2016 VPSA School Borrowing	791,782	794,436	791,024	791,405
2017 VPSA School Borrowing	573,084	573,565	573,289	572,335
2018 VPSA School Borrowing	562,037	563,529	559,389	559,693
2016B VPSA Refunding	296,781	294,900	297,584	294,927
2019 VPSA School Borrowing	558,848	556,475	558,472	559,785
2020 VPSA School Borrowing	170,264	528,425	529,580	530,445
2021 VPSA School Borrowing	1,025	216,712	567,821	568,555
2022 VPSA School Borrowing	-	-	-	707,905
Issue Costs	75,918	-	60,000	80,000
Transfer to Other Funds	9,728,904	-	10,688,000	10,580,000
Total Budgetary Cost by Activity	<u>\$ 17,392,099</u>	<u>\$ 8,173,472</u>	<u>\$ 19,273,071</u>	<u>\$ 19,284,660</u>

STORMWATER MANAGEMENT FUND 1501



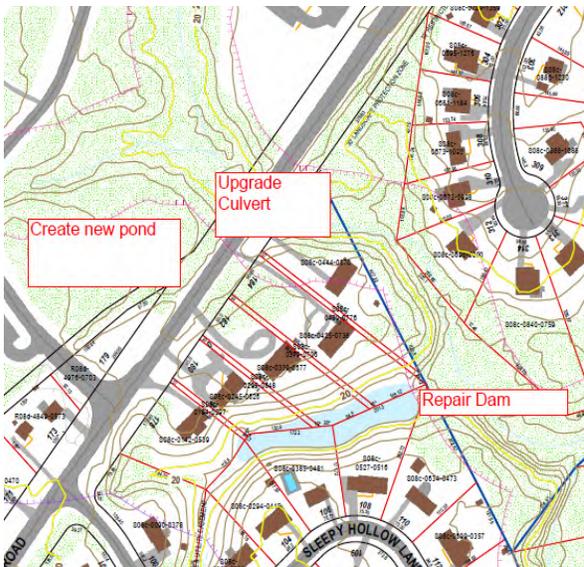
This fund accounts for the revenue and expenditures for stormwater projects.

Department Overview

Capital Projects

- Funding is provided for minor drainage projects, payment for services to Hampton Roads Planning District Commission, and maintenance of the Lowe's and International Center stormwater ponds (supported by revenue from the property owners). Planned projects include Goodwin Neck/Rosewood, Celestial Way Stream Restoration, Queen's Lake Dam and Ravines, Brightwood Stream Restoration, and various TMDL and Stormwater Maintenance projects.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	<u>5,380,958</u>	
Projected FY2023 Funding Sources:			
Revenue	\$	758,000	
State & Federal		-	
Other financing sources		<u>200,000</u>	
		958,000	
Projected FY2023 Expenditures		<u>969,640</u>	
Net Change		<u>(11,640)</u>	
Projected Fund Balance 6/30/2023	\$	<u>5,369,318</u>	
Projected FY2024 Funding Sources:			
Revenue	\$	1,758,000	
State & Federal		510,000	
Other financing sources		<u>200,000</u>	
		2,468,000	
Projected FY2024 Expenditures		<u>2,479,940</u>	
Net Change		<u>(11,940)</u>	
Projected Fund Balance 6/30/2024	\$	<u>5,357,378</u>	



Goodwin Neck/Rosewood



Celestial Way Stream Restoration

York County
Departmental Budget Documents

Stormwater Management Fund

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Contractual Services	\$ 12,496	\$ 11,640	\$ 11,640	\$ 11,940
Capital Outlay	690,902	1,500,447	958,000	2,468,000
Total Budgetary Costs	<u>\$ 703,398</u>	<u>\$ 1,512,087</u>	<u>\$ 969,640</u>	<u>\$ 2,479,940</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfers From Other Funds	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Other Local Taxes	2,187,133	1,345,550	730,000	1,730,000
State Aid & Grants	(10,396)	-	-	510,000
Use of Money & Property	6,829	1,904	-	-
Charges For Services	103,898	1,775	28,000	28,000
Total Revenues	<u>\$ 2,287,464</u>	<u>\$ 1,549,229</u>	<u>\$ 958,000</u>	<u>\$ 2,468,000</u>

Budgetary Cost by Activity	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Wormley Creek - Edgehill	\$ 8,124	\$ 1,092,912	\$ -	\$ 320,000
Celestial Way Stream Restoration	-	-	230,000	1,020,000
In-house Stormwater construction & maintenance & TMDL projects	228,838	164,352	200,000	200,000
Queen's Lake Dam and Ravines	-	-	-	700,000
Goodwin Neck/Rosewood	20,294	-	500,000	-
Charles Brown Park	217,777	160,754	-	-
Brightwood Stream Restoration	-	-	-	200,000
BMP 3/3A - International Center	103,197	1,075	20,000	20,000
Equipment Replacement	80,434	-	-	-
Larkin Run Stream Restoration	-	77,218	-	-
Greensprings Stream Restoration	19,500	-	-	-
Lowe's/Walmart Pond	700	700	8,000	8,000
Poquoson River Culverts	5,000	3,435	-	-
Seige Lane	7,038	-	-	-
Total Budgetary Costs	<u>\$ 690,902</u>	<u>\$ 1,500,447</u>	<u>\$ 958,000</u>	<u>\$ 2,468,000</u>

YORKTOWN CAPITAL IMPROVEMENTS FUND 1520



This fund accounts for the revenues and expenditures relating to the County's capital improvement program, specifically for the waterfront.

Department Overview

Capital Projects

- There are no new projects planned in FY2024.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	(3,003,377)	
Projected FY2023 Funding Sources:			
Other financing sources	\$	937,231	
Projected FY2023 Expenditures		937,231	
Net Change		-	
Projected Fund Balance 6/30/2023			\$ (3,003,377)
Projected FY2024 Funding Sources:			
Other financing sources	\$	929,110	
Projected FY2024 Expenditures		929,110	
Net Change		-	
Projected Fund Balance 6/30/2024			\$ (3,003,377)



York County
Departmental Budget Documents

Yorktown Capital Improvements

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Capital Outlay	\$ -	\$ -	\$ 937,231	\$ 929,110
Total Budgetary Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 937,231</u>	<u>\$ 929,110</u>

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfers From Other Funds	\$ -	\$ 500,000	\$ 937,231	\$ 929,110
Use of Money & Property	7,024	5,918	-	-
Total Revenues	<u>\$ 7,024</u>	<u>\$ 505,918</u>	<u>\$ 937,231</u>	<u>\$ 929,110</u>

Major Budget Variances

- A transfer from the Tourism Fund for repayment toward an interfund loan is programmed for FY2024.

COUNTY CAPITAL FUND 1500



This fund accounts for the revenues and expenditures relating to the County's capital improvement program. Water, sewer and stormwater projects are accounted for in those respective funds.

Department Overview

Capital Projects

- Funding is provided for construction and or the acquisition of facilities and equipment in areas such as facilities maintenance, public safety, and parks and recreation.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 35,437,032
Projected FY2023 Funding Sources:	
Local	\$ 1,070,000.00
State & Federal	211,377.00
Anticipated borrowings	22,750,000
Transfers from other Funds	4,250,000
	28,281,377
Projected FY2023 Expenditures	36,405,000
Net Change	(8,123,623)
Projected Fund Balance 6/30/2023	\$ 27,313,409
Projected FY2024 Funding Sources:	
Local	\$ 25,000
State & Federal	\$ 711,377
Anticipated borrowings	3,550,000
Transfers from other Funds	4,000,000
	8,286,377
Projected FY2024 Expenditures	11,795,000
Net Change	(3,508,623)
Projected Fund Balance 6/30/2024	\$ 23,804,786



Law Enforcement Building



Public Safety Equipment

York County
Departmental Budget Documents

County Capital Fund

Budgetary Costs	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Capital Outlay	\$ 4,127,681	\$ 19,831,359	\$ 36,405,000	\$ 11,795,000
Total Budgetary Costs	\$ 4,127,681	\$ 19,831,359	\$ 36,405,000	\$ 11,795,000

Funding Sources	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Transfers From Other Funds	\$ 3,748,694	\$ 15,358,533	\$ 4,250,000	\$ 4,000,000
Non-Revenue Receipts	265,500	37,094,081	22,750,000	3,550,000
Recovered Costs	87,586	547,985	1,070,000	25,000
State & Federal Aid & Grants	241,769	163,525	211,377	711,377
Miscellaneous	-	77,852	-	-
Use of Money & Property	38,717	53,102	-	-
Total Revenues	\$ 4,382,266	\$ 53,295,078	\$ 28,281,377	\$ 8,286,377

Budgetary Cost by Activity	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Adopted
Law Enforcement Building	\$ 812,574	2,925,601	\$ 22,000,000	\$ 1,500,000
P25 LIFECYCLE SPEND (Regional Radio Project)	65,427	5,087,369	1,000,000	1,000,000
Riverwalk Landing Restaurant Renovation	-	-	4,000,000	-
Yorktown Library Expansion	41,432	3,880,501	-	-
Planning/Development Services Building Improvements	4,490	112,581	3,500,000	250,000
Fire & Life Safety Fire Apparatus Replacement	140,371	-	1,500,000	1,800,000
Fire & Life Safety Equipment	680,233	1,110,194	525,000	100,000
Highway & Other Transportation Improvements	593,400	687,389	-	1,000,000
Underground Utilities	-	-	1,000,000	1,000,000
Public Works - Building Maintenance & Repair	229,887	349,424	605,000	640,000
Tourism Information Center/Dockmaster Building	-	-	-	1,750,000
Sheriff's RMS Software Replacement	-	1,627,695	-	-
Miscellaneous Capital Projects	112,373	197,609	545,000	525,000
Transportation Infrastructure Improvements	195,270	154,869	350,000	350,000
Fire Station #7	-	890,350	-	-
General Economic Development Activities	-	250,000	250,000	250,000
Dark Fiber	-	746,581	-	-
Public Works - HVAC Replacement	301,688	84,423	165,000	120,000
Marquis Park Property/New Quarter Park Improvements	-	-	-	600,000
Expansion of Firing Range	-	500,001	25,000	25,000
Software Upgrades	24,281	507,783	-	-
Debt Issuance Costs	-	514,776	-	-
Back Creek Park Boat Landing Maintenance/Park Improvements	-	-	30,000	460,000
Facilities Relocation/IT Consolidation	-	-	400,000	-
Yorktown Trolley Replacement	351,748	-	-	-
Grounds Maintenance Machinery & Equipment Replacement	93,508	112,106	90,000	50,000
Public Works - Parking Lot Repair	54,187	13,010	100,000	200,000
Roof Repair & Replacement	-	-	185,000	50,000
Yorktown Improvements (Fishing Pier, Picnic Area, Signage, etc.)	198,135	23,482	10,000	-
Finance & Admin Building Improvements	195,364	-	-	-
County Fire Alarm & Security Upgrades	28,870	-	75,000	75,000
Building Security	4,444	5,054	50,000	50,000
Sheriff's Equipment Replacement (MDT's & AED's)	-	32,612	-	-
Next Generation 911	-	17,948	-	-
Total Budgetary Costs	\$ 4,127,681	\$ 19,831,359	\$ 36,405,000	\$ 11,795,000

REVENUE STABILIZATION RESERVE

FUND 1201



This fund accounts for local funds equal to the excess of Federal Impact Aid receipts returned by the School Division at the close of any fiscal year. When applicable, expenditures reflect funds transferred to the School Division for school capital projects, which are typically repaid with future receipts.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 7,011,518
Projected FY2023 Funding Sources:	
Revenue	\$ -
Other financing sources	-
Projected FY2023 Expenditures	-
Net Change	-
Projected Fund Balance 6/30/2023	\$ 7,011,518
Projected FY2024 Funding Sources:	
Revenue	\$ -
Other financing sources	-
Projected FY2024 Expenditures	-
Net Change	-
Projected Fund Balance 6/30/2024	\$ 7,011,518



**York County
Departmental Budget Documents**

Revenue Stabilization Fund

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers to Other Funds	\$ -	\$ -	\$ -	\$ -
Transfers - School Operations	-	2,000,000	-	-
Total Budgetary Costs	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Funding Sources</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Use of Money & Property	\$ 13,569	\$ 2,440	\$ -	\$ -
Transfers From Other Funds	-	423,392	-	-
Total Revenues	<u>\$ 13,569</u>	<u>\$ 425,832</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Budgetary Cost By Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers Out	\$ -	\$ 2,000,000	\$ -	\$ -
Total Budgetary Costs by Activity	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>

VEHICLE MAINTENANCE FUND 1704

This fund accounts for the revenue and expenses of vehicle maintenance for internal customers and a small number of external customers.



Department Overview

Vehicle & Equipment Maintenance

- Provides services for maintaining the cars, trucks, fire and rescue apparatus, trailers, mowers, gators, and other miscellaneous equipment.
- Provides services for maintaining of construction equipment such as loaders, bulldozers and backhoes.
- Maintains fleet information management systems.
- Repair and replacement of fuel sites outside of maintenance contract.
- Manages the towing contract services for County vehicles and equipment.
- Coordinates the purchasing of cars, trucks, rescue apparatus, and other miscellaneous equipment.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 1,882,795
Projected FY2023 Funding Sources:	
Revenue	\$ 5,767,221
Other financing sources	150,000
	5,917,221
Projected FY2023 Expenditures	6,375,984
Net Change	(458,763)
Projected Fund Balance 6/30/2023	\$ 1,424,032
Projected FY2024 Funding Sources:	
Revenue	\$ 6,013,300
Other financing sources	150,000
	6,163,300
Projected FY2024 Expenditures	7,353,649
Net Change	(1,190,349)
Projected Fund Balance 6/30/2024	\$ 233,683



**York County
Departmental Budget Documents**

Vehicle Maintenance Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 1,202,582	\$ 1,249,162	\$ 1,329,650	\$ 1,338,174
Contractual Services	385,598	489,401	474,150	529,850
Internal Services	65,808	70,886	56,784	83,917
Other Charges	198,633	210,644	241,750	168,908
Materials & Supplies	1,182,076	2,377,909	2,733,650	2,905,300
Capital Outlay	618,546	700,080	1,390,000	2,177,500
Insurance Recovery	106,787	90,427	150,000	150,000
Total Budgetary Costs	<u>\$ 3,760,030</u>	<u>\$ 5,188,509</u>	<u>\$ 6,375,984</u>	<u>\$ 7,353,649</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Non-Revenue Receipts	\$ 108,607	\$ 92,709	\$ 150,000	\$ 150,000
Transfer From Other Funds	-	10,000	-	-
Use of Money & Property	9,157	(8,376)	25,000	70,000
Charges for Services	4,506,113	5,320,159	5,742,221	5,943,300
Total Revenues	<u>\$ 4,623,877</u>	<u>\$ 5,414,492</u>	<u>\$ 5,917,221</u>	<u>\$ 6,163,300</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Fleet Support Services	12.05	13.40	13.40	13.40
Total Staffing	<u>12.05</u>	<u>13.40</u>	<u>13.40</u>	<u>13.40</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Fleet Support Services	\$ 3,760,030	\$ 5,188,509	\$ 6,375,984	\$ 7,353,649
Total Budgetary Costs by Activity	<u>\$ 3,760,030</u>	<u>\$ 5,188,509</u>	<u>\$ 6,375,984</u>	<u>\$ 7,353,649</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Materials and Supplies increase is attributed to the increase in fuel costs.
- Capital Outlay includes fuel site upgrades as well as an increase in costs and numbers of vehicles needing replacement.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

INFORMATION TECHNOLOGY FUND 1705



This fund accounts for the revenue and expenses of deploying the latest information technology across the County to ensure the most efficient purchasing, inventory management, and security.

Department Overview

Information Technology

- Information Technology Fund accounts for the costs of providing the following services: computer hardware and software; computer technical support; software support; maintenance and service agreements; internet and telecommunications services to County departments.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ <u>788,617</u>
Projected FY2023 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>1,879,862</u>
	1,879,862
Projected FY2023 Expenditures	<u>1,883,614</u>
Net Change	<u>(3,752)</u>
Projected Fund Balance 6/30/2023	\$ <u>784,865</u>
Projected FY2024 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>2,218,776</u>
	2,218,776
Projected FY2024 Expenditures	<u>2,352,511</u>
Net Change	<u>(133,735)</u>
Projected Fund Balance 6/30/2024	\$ <u>651,130</u>



York County
Departmental Budget Documents

Information Technology Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 63,638	\$ 82,487	\$ 97,897	\$ 199,632
Contractual Services	611,099	663,376	766,279	1,045,425
Other Charges	343,429	327,410	454,238	406,154
Materials & Supplies	15,168	23,260	24,500	24,500
Capital Outlay	291,796	417,043	540,700	676,800
Total Budgetary Costs	<u>\$ 1,325,130</u>	<u>\$ 1,513,576</u>	<u>\$ 1,883,614</u>	<u>\$ 2,352,511</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfer From Other Funds	\$ 1,374,139	\$ 1,657,814	\$ 1,879,862	\$ 2,218,776
Total Revenues	<u>\$ 1,374,139</u>	<u>\$ 1,657,814</u>	<u>\$ 1,879,862</u>	<u>\$ 2,218,776</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	-	1.00	1.00	2.00
Total Staffing	<u>-</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Information Technology	\$ 1,325,130	\$ 1,513,576	\$ 1,883,614	\$ 2,352,511
Total Budgetary Costs by Activity	<u>\$ 1,325,130</u>	<u>\$ 1,513,576</u>	<u>\$ 1,883,614</u>	<u>\$ 2,352,511</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible, full-time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes addition of 1.0 FTE Administrative Technician.
- Contractual Services increased due to increase in maintenance service contracts and rise in costs for licensing renewals.
- Capital funding is programmed for computer network maintenance, communications equipment, data processing equipment, and network security.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

WORKERS' COMPENSATION FUND 1703



This fund accounts for the revenues and expenditures relating to the workers' compensation claims and insurance policies of the County.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	756,321	
Projected FY2023 Funding Sources:			
Revenue	\$	-	
Other financing sources		98,000	
		<u>98,000</u>	
Projected FY2023 Expenditures		362,179	
Net Change		<u>(264,179)</u>	
Projected Fund Balance 6/30/2023			\$ 492,142
Projected FY2024 Funding Sources:			
Revenue	\$	-	
Other financing sources		100,000	
		<u>100,000</u>	
Projected FY2024 Expenditures		368,255	
Net Change		<u>(268,255)</u>	
Projected Fund Balance 6/30/2024			\$ 223,887



York County
Departmental Budget Documents

Workers' Compensation Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 82,363	\$ 70,689	\$ 81,921	\$ 88,372
Contractual Services	97,434	97,103	100,258	99,883
Other Charges	184,977	177,775	180,000	180,000
Total Budgetary Costs	<u>\$ 364,774</u>	<u>\$ 345,567</u>	<u>\$ 362,179</u>	<u>\$ 368,255</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfer From Other Funds	\$ 529,014	\$ 100,000	\$ 98,000	\$ 100,000
Use of Money & Property	1,195	282	-	-
Miscellaneous	18,361	1,607	-	-
Total Revenues	<u>\$ 548,570</u>	<u>\$ 101,889</u>	<u>\$ 98,000</u>	<u>\$ 100,000</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Administration Costs	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Administration Costs	\$ 179,797	\$ 167,793	\$ 182,179	\$ 188,255
Claims	184,977	177,775	180,000	180,000
Total Budgetary Costs by Activity	<u>\$ 364,774</u>	<u>\$ 345,568</u>	<u>\$ 362,179</u>	<u>\$ 368,255</u>

**York County
Departmental Budget Documents**

Administration Costs

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 82,363	\$ 70,689	\$ 81,921	\$ 88,372
Contractual Services	97,434	97,103	100,258	99,883
Total Budgetary Costs	<u>\$ 179,797</u>	<u>\$ 167,792</u>	<u>\$ 182,179</u>	<u>\$ 188,255</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalent (FTE's)	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Administration Costs	\$ 179,797	\$ 167,792	\$ 182,179	\$ 188,255
Total Budgetary Costs by Activity	<u>\$ 179,797</u>	<u>\$ 167,792</u>	<u>\$ 182,179</u>	<u>\$ 188,255</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Decrease in Contractual Services is due to a decrease in Workers' Compensation premiums.

**York County
Departmental Budget Documents**

Claims

<u>Budgetary Costs</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Other Charges	\$ 184,977	\$ 177,775	\$ 180,000	\$ 180,000
Total Budgetary Costs	<u>\$ 184,977</u>	<u>\$ 177,775</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>

<u>Budgetary Cost By Activity</u>	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Claims	\$ 184,977	\$ 177,775	\$ 180,000	\$ 180,000
Total Budgetary Costs by Activity	<u>\$ 184,977</u>	<u>\$ 177,775</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>

HEALTH & DENTAL INSURANCE

FUND 1700



This fund accounts for the revenues and expenditures of the County's health and dental programs.

Department Overview

Administration Costs & Claims

This fund was established in fiscal year 2015 to account for the revenue and expenditures for the County's self insured health and dental programs.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	\$ 4,376,333
Projected FY2023 Funding Sources:	
Revenue	\$ 1,000
Other financing sources	15,154,970
	15,155,970
Projected FY2023 Expenditures	16,681,600
Net Change	(1,525,630)
Projected Fund Balance 6/30/2023	\$ 2,850,703
Projected FY2024 Funding Sources:	
Revenue	\$ 10,000
Other financing sources	15,984,750
	15,994,750
Projected FY2024 Expenditures	16,589,450
Net Change	(594,700)
Projected Fund Balance 6/30/2024	\$ 2,256,003



Health & Dental

York County
Departmental Budget Documents

Health & Dental Insurance Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 13,456,838	\$ 14,364,346	\$ 15,369,600	\$ 15,295,450
Contractual Services	147,022	101,261	112,000	94,000
Other Charges	675,071	901,911	1,200,000	1,200,000
Total Budgetary Costs	\$ 14,278,931	\$ 15,367,518	\$ 16,681,600	\$ 16,589,450

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfer From Other Funds	\$ 3,000,000	\$ 750,000	\$ -	\$ -
Use of Money & Property	5,083	1,232	1,000	10,000
Charges for Services	12,879,953	12,386,073	15,154,970	15,984,750
Total Revenues	\$ 15,885,036	\$ 13,137,305	\$ 15,155,970	\$ 15,994,750

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Administration Costs	\$ 1,098,167	\$ 1,393,276	\$ 1,681,600	\$ 1,789,450
Claims / Incurred But Not Reported (IBNR)	13,180,764	13,974,242	15,000,000	14,800,000
Total Budgetary Costs by Activity	\$ 14,278,931	\$ 15,367,518	\$ 16,681,600	\$ 16,589,450

Major Budget Variances

- The County's fully insured plan for retirees over age 65 is expected to increase.
- The County's experience rate has decreased.

York County
Departmental Budget Documents

Health and Dental Administration Costs

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 276,074	\$ 390,104	\$ 369,600	\$ 495,450
Contractual Services	147,022	101,261	112,000	94,000
Other Charges	675,071	901,911	1,200,000	1,200,000
Total Budgetary Costs	<u>\$ 1,098,167</u>	<u>\$ 1,393,276</u>	<u>\$ 1,681,600</u>	<u>\$ 1,789,450</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Administration Costs	\$ 1,098,167	\$ 1,393,276	\$ 1,681,600	\$ 1,789,450
Total Budgetary Costs by Activity	<u>\$ 1,098,167</u>	<u>\$ 1,393,276</u>	<u>\$ 1,681,600</u>	<u>\$ 1,789,450</u>

York County
Departmental Budget Documents

Claims / Incurred But Not Reported (IBNR)

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 13,180,764	\$ 13,974,242	\$ 15,000,000	\$ 14,800,000
Total Budgetary Costs	<u>\$ 13,180,764</u>	<u>\$ 13,974,242</u>	<u>\$ 15,000,000</u>	<u>\$ 14,800,000</u>

Budgetary Cost By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Claims / Incurred But Not Reported (IBNR)	\$ 13,180,764	\$ 13,974,242	\$ 15,000,000	\$ 14,800,000
Total Budgetary Costs by Activity	<u>\$ 13,180,764</u>	<u>\$ 13,974,242</u>	<u>\$ 15,000,000</u>	<u>\$ 14,800,000</u>

SOLID WASTE MANAGEMENT

FUND 1614



This fund accounts for the revenues and expenses relating to the County's waste management programs. This is accomplished through the divisions below.



Department Overview

Waste Management

- **Curbside Garbage Collections**
 - Curbside garbage collections are available to all single family homes, eligible trailer homes, town-homes and/or small businesses.
 - Program subscribers may also bring household waste and/or construction debris to the Waste Management Center's Transfer Station and citizen drop-off center free of charge.
- **Bulk Collections**
 - Subscribers to York County's garbage collection service are eligible for up to four bulk collections per year at no additional charge.
 - Up to three items such as furniture or appliances are allowed per scheduled collection.
 - Non-subscribers and/or subscribers who use all four collections within the year may schedule additional bulk collections.
- **Curbside Recycling**
 - Curbside recycling service is available to all single-family homes, most trailer homes, and some multi-family/duplex communities.
- **Curbside Yard Debris Collections**
 - Year Round, York County residents have the opportunity to schedule a special yard debris collection for items such as limbs, branches, and clear bags of natural yard waste.
- **Leaf Collection**
 - Residents who live on publicly maintained streets can place an unlimited number of clear bags of leaves out for collection every other week.
 - Leaves are delivered to the VPPSA Compost Facility where they are debugged to be incorporated into mulch.
 - Residents who live in private communities or on privately maintained streets or roads may also bring leaves out to the closest public roadway for collection.
- **Household Chemical and Computer Recycling Collections**
 - Coordinated through VPPSA, these events are held bimonthly from March - November on the 2nd Saturday of the month from 8:00 am-Noon.
- **Emergency Debris Cleanups**
 - In the event of severe weather or other events, the Waste Management Division is responsible for cleanup of debris.
- **The York County Beautification Committee**
 - Staff from the Waste Management Division serves as the County liaison to the Beautification Committee, whose mission is to provide beautification in the County through environmental education, with an emphasis on litter control and cleanup events.

Landfill Closure/Post-Maintenance

- Costs for Landfill Closure/Post Maintenance vary and are driven by VDEQ and other regulatory requirements.

Transfer Station Operations

- The County leases the transfer station and scales to Republic Services.



FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	1,489,406	
Projected FY2023 Funding Sources:			
Revenue	\$	6,018,070	
State & Federal		11,695	
		<hr/>	
		6,029,765	
Projected FY2023 Expenditures		6,234,758	
Net Change		<hr/>	
		(204,993)	
Projected Fund Balance 6/30/2023	\$	<hr/>	1,284,413
Projected FY2023 Funding Sources:			
Revenue	\$	6,239,485	
State & Federal		15,000	
		<hr/>	
		6,254,485	
Projected FY2024 Expenditures		6,731,256	
Net Change		<hr/>	
		(476,771)	
Projected Fund Balance 6/30/2024	\$	<hr/>	807,642

York County
Departmental Budget Documents

Solid Waste Management Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 1,158,936	\$ 794,528	\$ 1,005,700	\$ 1,108,422
Contractual Services	22,146	23,859	26,875	26,700
Internal Services	90,562	121,016	131,898	139,866
Other Charges	4,618,653	4,736,408	5,017,035	5,416,018
Materials & Supplies	6,660	5,495	8,250	5,250
Capital Outlay	158,988	170,019	45,000	20,000
Grants & Donations	-	500	-	15,000
Total Budgetary Costs	<u>\$ 6,055,945</u>	<u>\$ 5,851,825</u>	<u>\$ 6,234,758</u>	<u>\$ 6,731,256</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
State Aid & Grants	\$ 11,695	\$ 16,699	\$ 11,695	\$ 15,000
Use of Money & Property	169,577	241,190	146,000	151,000
Charges for Services	5,767,272	5,752,042	5,863,570	6,078,985
Miscellaneous	8,333	9,332	8,500	9,500
Transfers	-	190,000	-	-
Total Revenues	<u>\$ 5,956,877</u>	<u>\$ 6,209,263</u>	<u>\$ 6,029,765</u>	<u>\$ 6,254,485</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Waste Management	12.70	12.10	12.10	11.10
Total Staffing	<u>12.70</u>	<u>12.10</u>	<u>12.10</u>	<u>11.10</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 Adopted
Waste Management	\$ 6,011,529	\$ 5,845,800	\$ 6,198,375	\$ 6,713,373
Landfill Closure / Post Maintenance	44,417	6,025	36,383	17,883
Total Budgetary Costs by Activity	<u>\$ 6,055,945</u>	<u>\$ 5,851,825</u>	<u>\$ 6,234,758</u>	<u>\$ 6,731,256</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Decrease of 1.0 FTE for reclassification from Solid Waste to Sewer.
- Other Charges increased due to contractor increases in fees related to solid waste, composting, and recycling programs.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

WATER UTILITY FUND 1613



This fund accounts for the revenues and expenses relating to the County's water distribution system that provides quality drinking water.

Department Overview

Water Utility Operation

- Maintain the on-site main lines and fire hydrants for a small number of customers in the Williamsburg Area Bypass Road service area that are not serviced from Newport News Waterworks.

Utility Construction

- To effectively manage projects for timely completion and budgetary compliance.
- Review the design of proposed extensions for constructability and cost.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	30,517	
Projected FY2023 Funding Sources:			
Revenue	\$	319,180	
Other financing sources		-	
		319,180	
Projected FY2023 Expenditures		319,180	
Net Change		-	
Projected Fund Balance 6/30/2023			\$ 30,517
Projected FY2024 Funding Sources:			
Revenue	\$	329,365	
Other financing sources		-	
		329,365	
Projected FY2024 Expenditures		329,365	
Net Change		-	
Projected Fund Balance 6/30/2024			\$ 30,517



York County
Departmental Budget Documents

Water Utility Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Contractual Services	\$ 14,675	\$ 14,021	\$ 15,305	\$ 15,915
Other Charges	304,129	290,145	303,375	313,450
Materials & Supplies	-	-	500	-
Capital Outlay	5,586	418,474	-	-
Total Budgetary Costs	<u>\$ 324,390</u>	<u>\$ 722,640</u>	<u>\$ 319,180</u>	<u>\$ 329,365</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Other Local Taxes	\$ 62,490	\$ 152,820	\$ 18,880	\$ 19,215
Use of Money & Property	404	73	250	100
Charges for Services	310,542	307,050	300,050	310,050
Total Revenues	<u>\$ 373,436</u>	<u>\$ 459,943</u>	<u>\$ 319,180</u>	<u>\$ 329,365</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Water Utility Operations	\$ 318,804	\$ 304,166	\$ 319,180	\$ 329,365
Utility Construction	5,586	418,474	-	-
Total Budgetary Costs by Activity	<u>\$ 324,390</u>	<u>\$ 722,640</u>	<u>\$ 319,180</u>	<u>\$ 329,365</u>

Major Budget Variances

• Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

SEWER UTILITY

FUND 1600



This fund accounts for the revenues and expenses relating to the County's sanitary sewer collection system. This is accomplished through the divisions below.

Department Overview

Development / Project Inspections

- Oversees the Hampton Roads Regional Order by Consent with the Department of Environmental Quality and the regulatory environment addressing Sanitary Sewer Overflows, Capacity Management, Operations and Maintenance.
- To effectively manage projects for completion on time and within budget.
- Reviews design of any proposed extensions for constructability and cost.

Infrastructure

- The Infrastructure Services Division is responsible for the system administration of the enterprise asset management software. Maintains and manages the software to maximize efficiencies and operations in the areas of building permits and inspections, plan review, and customer service.

Operations

- Responsible for the design, inspection, operation, and maintenance of a sanitary sewer collection system that provides service to over 60,000 customers.
- The sanitary sewer assets are valued over \$100 million which include 85 plus pump stations, over 242 miles of gravity and 81 miles of vacuum collection lines.

Engineering

- Responsible for the efficient and cost effective design and construction of County Capital Improvement projects.
- These projects are varied in both size and scope and include: stormwater improvements; sanitary sewer extensions and rehabilitations; county buildings; park facilities; sidewalks; piers; public water extensions and improvements; and a host of other projects.

Construction

- Develop an inventory and cost of the materials routinely used in operations and utilize the INFOR Work Management Software to track and report.
- Continue to actively participate with the Hampton Roads Planning District Commission (HRPDC) and attend technical programs and seminars offered.
- Develop a Sanitary Sewer Model for our infrastructure to help define capacity issues and support HRSD's Regional Model required by the US Environmental Protection Agency.
- Continue to provide water and sewer systems that maintain a safe and healthy community.

Debt Service

- Funding is programmed for the payment of principal, interest and fees on outstanding debt.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022	\$	16,074,739	
Projected FY2023 Funding Sources:			
Revenue	\$	12,048,100	
State & Federal		-	
Other financing sources		<u>3,208,465</u>	
		15,256,565	
Projected FY2023 Expenditures		<u>17,294,385</u>	
Net Change		<u>(2,037,820)</u>	
Projected Fund Balance 6/30/2023	\$		<u>14,036,919</u>
Projected FY2024 Funding Sources:			
Revenue	\$	12,217,500	
State & Federal		-	
Other financing sources		<u>3,000,000</u>	
		15,217,500	
Projected FY2024 Expenditures		<u>16,131,193</u>	
Net Change		<u>(913,693)</u>	
Projected Fund Balance 6/30/2024	\$		<u>13,123,226</u>

York County
Departmental Budget Documents

Sewer Utility Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 5,047,527	\$ 4,866,011	\$ 5,684,391	\$ 6,155,971
Contractual Services	376,694	355,786	514,445	553,190
Internal Services	457,757	521,148	585,626	639,834
Other Charges	548,304	565,703	623,866	648,072
Materials & Supplies	382,510	350,903	468,450	449,250
Leases & Rentals	391	1,726	2,000	2,500
Capital Outlay	4,602,326	4,952,623	7,969,000	6,242,000
Transfers to Other Funds	10	10,010	10	10
Debt Service	813,532	743,218	1,446,598	1,440,366
Total Budgetary Costs	<u>\$ 12,229,051</u>	<u>\$ 12,367,128</u>	<u>\$ 17,294,386</u>	<u>\$ 16,131,193</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Federal Aid & Grants	\$ 78,797	\$ 168,247	\$ -	\$ -
Capital Contributions	2,174,548	2,424,823	-	-
Other Local Taxes	874,853	2,436,984	3,208,465	3,000,000
Use of Money & Property	22,105	5,351	10,000	30,000
Charges for Services	11,380,627	11,724,394	12,030,600	12,180,000
Miscellaneous	237,099	246,104	7,500	7,500
Transfer From Other Funds	-	-	-	-
Total Revenues	<u>\$ 14,768,029</u>	<u>\$ 17,005,903</u>	<u>\$ 15,256,565</u>	<u>\$ 15,217,500</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Development / Project Inspections	5.00	5.00	6.50	6.50
Utility Infrastructure	7.00	7.00	7.00	8.00
Utility Operations	44.90	46.15	45.15	46.15
Utility Engineering	6.00	6.00	6.00	6.00
Total Staffing	<u>62.90</u>	<u>64.15</u>	<u>64.65</u>	<u>66.65</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Development / Project Inspections	\$ 551,131	\$ 574,102	\$ 748,906	\$ 744,282
Utility Infrastructure	716,173	658,237	794,577	850,951
Utility Operations	8,631,629	8,694,234	5,518,970	5,898,118
Utility Engineering	806,343	726,616	845,335	997,476
Utility Construction	710,243	970,721	7,940,000	6,200,000
Debt Service	813,532	743,218	1,446,598	1,440,366
Total Budgetary Costs by Activity	<u>\$ 12,229,051</u>	<u>\$ 12,367,128</u>	<u>\$ 17,294,386</u>	<u>\$ 16,131,193</u>

York County
Departmental Budget Documents

Utility Development / Project Inspections

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 464,952	\$ 479,586	\$ 644,060	\$ 622,005
Contractual Services	8,242	10,550	9,250	10,730
Internal Services	53,108	61,455	65,196	77,427
Other Charges	20,217	21,115	26,600	29,420
Materials & Supplies	1,217	1,396	3,800	4,700
Capital Outlay	3,395	-	-	-
Total Budgetary Costs	<u>\$ 551,131</u>	<u>\$ 574,102</u>	<u>\$ 748,906</u>	<u>\$ 744,282</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	5.00	5.00	6.50	6.50
Total Staffing	<u>5.00</u>	<u>5.00</u>	<u>6.50</u>	<u>6.50</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Development / Project Inspections	\$ 551,131	\$ 574,102	\$ 748,906	\$ 744,282
Total Budgetary Costs by Activity	<u>\$ 551,131</u>	<u>\$ 574,102</u>	<u>\$ 748,906</u>	<u>\$ 744,282</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

York County
Departmental Budget Documents

Utility Infrastructure

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 621,121	\$ 558,458	\$ 629,700	\$ 647,232
Contractual Services	39,258	35,325	90,200	109,160
Internal Services	37,876	36,126	43,600	50,074
Other Charges	16,730	17,703	22,927	21,335
Materials & Supplies	1,188	1,625	3,150	3,150
Capital Outlay	-	9,000	5,000	20,000
Total Budgetary Costs	<u>\$ 716,173</u>	<u>\$ 658,237</u>	<u>\$ 794,577</u>	<u>\$ 850,951</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	7.00	7.00	7.00	8.00
Total Staffing	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>8.00</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Infrastructure	\$ 716,173	\$ 658,237	\$ 794,577	\$ 850,951
Total Budgetary Costs by Activity	<u>\$ 716,173</u>	<u>\$ 658,237</u>	<u>\$ 794,577</u>	<u>\$ 850,951</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Reclassification of 1.0 FTE from Solid Waste to Sewer.
- Contractual Services increased due to maintenance contract of Truepoint software.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

York County
Departmental Budget Documents

Utility Operations

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 3,264,814	\$ 3,186,915	\$ 3,680,368	\$ 4,000,557
Contractual Services	274,735	268,706	363,000	380,385
Internal Services	333,582	403,706	452,686	485,839
Other Charges	489,341	504,208	546,406	568,327
Materials & Supplies	380,068	346,561	452,500	438,500
Leases & Rentals	391	1,726	2,000	2,500
Capital Outlay	3,888,688	3,972,402	22,000	22,000
Transfers to Other Funds	10	10,010	10	10
Total Budgetary Costs	<u>\$ 8,631,629</u>	<u>\$ 8,694,234</u>	<u>\$ 5,518,970</u>	<u>\$ 5,898,118</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	44.90	46.15	45.15	46.15
Total Staffing	<u>44.90</u>	<u>46.15</u>	<u>45.15</u>	<u>46.15</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Operations	\$ 8,631,629	\$ 8,694,234	\$ 5,518,970	\$ 5,898,118
Total Budgetary Costs by Activity	<u>\$ 8,631,629</u>	<u>\$ 8,694,234</u>	<u>\$ 5,518,970</u>	<u>\$ 5,898,118</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Additional 1.0 FTE for new Pump Station Mechanic
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Contractual Services increased due to an increase in SCADA system maintenance contract.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

York County
Departmental Budget Documents

Utility Engineering

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 696,640	\$ 641,052	\$ 730,263	\$ 886,177
Contractual Services	54,459	41,205	51,995	52,915
Internal Services	33,191	19,861	24,144	26,494
Other Charges	22,016	22,677	27,933	28,990
Materials & Supplies	37	1,321	9,000	2,900
Capital Outlay	-	500	2,000	-
Total Budgetary Costs	<u>\$ 806,343</u>	<u>\$ 726,616</u>	<u>\$ 845,335</u>	<u>\$ 997,476</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Full-Time Equivalents (FTE's)	6.00	6.00	6.00	6.00
Total Staffing	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Engineering	\$ 806,343	\$ 726,616	\$ 845,335	\$ 997,476
Total Budgetary Costs by Activity	<u>\$ 806,343</u>	<u>\$ 726,616</u>	<u>\$ 845,335</u>	<u>\$ 997,476</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

York County
Departmental Budget Documents

Utility Construction

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Capital Outlay	\$ 710,243	\$ 970,721	\$ 7,940,000	\$ 6,200,000
Total Budgetary Costs	<u>\$ 710,243</u>	<u>\$ 970,721</u>	<u>\$ 7,940,000</u>	<u>\$ 6,200,000</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Utility Construction	\$ 710,243	\$ 970,721	\$ 7,940,000	\$ 6,200,000
Total Budgetary Costs by Activity	<u>\$ 710,243</u>	<u>\$ 970,721</u>	<u>\$ 7,940,000</u>	<u>\$ 6,200,000</u>

Major Budget Variances

- Detailed project are included in the Capital Improvements Program section of the Budget Document.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

York County
Departmental Budget Documents

Debt Service

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Debt Service	813,532	743,218	1,446,598	1,440,366
Total Budgetary Costs	\$ 813,532	\$ 743,218	\$ 1,446,598	\$ 1,440,366

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Debt Service	\$ 813,532	\$ 743,218	\$ 1,446,598	\$ 1,440,366
Total Budgetary Costs by Activity	\$ 813,532	\$ 743,218	\$ 1,446,598	\$ 1,440,366

Major Budget Variances

• Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

YORKTOWN OPERATIONS FUND

FUND 1615



This fund accounts for the dockmaster operations for the waterfront piers and the net rent payments from the Economic Development Authority for the tenant operations at Riverwalk Landing. This is accomplished through the divisions below.



Department Overview

This fund supports transient and overnight boaters (tall ships, cruise lines, pleasure boats, and military vessels) visiting Yorktown's Riverwalk Landing Piers by providing a first class, professionally run maritime facility and exceptional customer service. The goal is to ensure each person who docks and disembarks has a safe and enjoyable stay which will inspire them to return with family and friends. In addition to serving national and international visitors—the piers provide York County residents and citizens of nearby destinations with waterfront access to Yorktown's shops, public beach, restaurants and attractions. This helps to stimulate the local economy. The piers also provide access to special events at the waterfront such as outdoor concerts, markets, and festivals. Docking fees as well as the rent collected from Yorktown's home-ported tall ship, the Alliance, provide revenue to the County. Riverwalk Landing piers provide a unique opportunity to celebrate Yorktown's rich maritime history through re-enactments of events and Naval engagements of the Revolutionary War.

Docking Operations

- Effectively communicate with resident and non-resident boat owners and commercial cruise lines and passengers about the docking facilities available to them at Yorktown's Riverwalk Landing Piers.
- Attract and educate residents, out-of-town visitors and tourists about the many opportunities for recreation, leisure, shopping, dining, special events and American history specific to Yorktown.
- Maintain a collaborative working relationship with USCG, VMRC, US Navy and Camp Perry.
- Provide Safe Harbor for research vessels from VIMS, ODU, and the Chesapeake Bay Foundation which help to clean, maintain, and conserve the Bay.
- Strive to maintain Yorktown's ambience and cleanliness, and serve to supplement (not compete with), local marinas and docking facilities.
- Closely monitor the use of the piers in order to evaluate their effectiveness and/or make improvements.
- Direct planning efforts so that current levels of service at the piers can be maintained in the future as the County's population and its visitation continue to increase.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024			
Beginning Fund Balance 7/1/2022		\$	598,289
Projected FY2023 Funding Sources:			
Revenue		\$	196,033
Projected FY2023 Expenditures			196,033
Net Change			-
Projected Fund Balance 6/30/2023		\$	598,289
Projected FY2024 Funding Sources:			
Revenue		\$	212,527
Projected FY2024 Expenditures			212,527
Net Change			-
Projected Fund Balance 6/30/2024		\$	598,289



Riverwalk Landing Piers

**York County
Departmental Budget Documents**

Yorktown Operations Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ 77,185	\$ 103,939	\$ 97,750	\$ 109,266
Contractual Services	13,414	24,151	16,800	19,500
Other Charges	62,344	67,204	73,133	74,911
Materials & Supplies	4,375	17,603	8,350	8,850
Total Budgetary Costs	<u>\$ 157,318</u>	<u>\$ 212,897</u>	<u>\$ 196,033</u>	<u>\$ 212,527</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Use of Money & Property	\$ 122,187	\$ 153,967	\$ 131,033	\$ 38,655
Charges for Services	61,803	110,030	65,000	85,000
Miscellaneous	-	-	-	200
Non-Revenue Receipts	-	5,900	-	-
Transfers From Other Funds	-	-	-	88,672
Total Revenues	<u>\$ 183,990</u>	<u>\$ 269,897</u>	<u>\$ 196,033</u>	<u>\$ 212,527</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Docking Operations	0.50	0.50	0.50	0.50
Total Staffing	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Docking Operations	\$ 137,318	\$ 192,897	\$ 176,033	\$ 192,527
Riverwalk Landing Retail Merchant Association	20,000	20,000	20,000	20,000
Total Budgetary Costs by Activity	<u>\$ 157,318</u>	<u>\$ 212,897</u>	<u>\$ 196,033</u>	<u>\$ 212,527</u>

Major Budget Variances

- Funding for personnel reflects a 5.0% market adjustment and a fiscal year flat rate adjustment of \$750 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Other Charges increased due to an increase in marina and flood insurance premiums.

REGIONAL RADIO PROJECT

FUND 1616



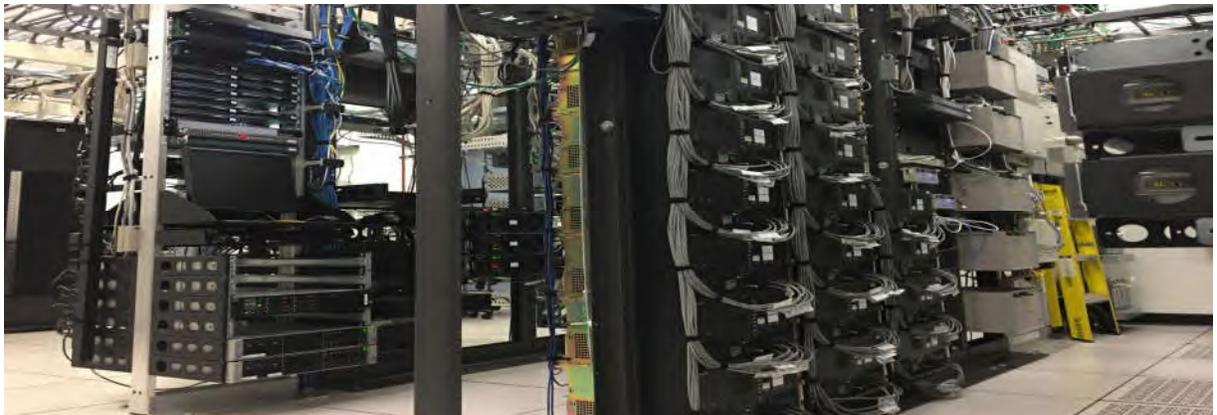
The Counties of York, James City and Gloucester have partnered together and entered into a Memorandum of Understanding for the operation, oversight and management of a joint public safety/public service radio communication system. This fund accounts for the revenues and expenses relating to the regional radio programs.

Department Overview

Regional Radio Operations

- Implement an 800 MHz simulcast trunk system, based on Project 25 interoperability standards that will offer both analog and digital service coverage.
- Provide sufficient radio coverage and improve in-building communications.
- Provide more channel capacity and spectrum.
- Provide day-to-day interoperability.
- Combined common infrastructure will provide back-up 9-1-1 systems.
- Expand to a regional system allowing other tenants to utilize the system.
- Utilize the system in accordance with the rules and regulations of the FCC and the Commonwealth of Virginia.
- Operate the system in a professional manner and improve mutual aid for regional agencies.
- Maintain all sites and towers within the communication system including generators and fuel, grounds maintenance, tower lights, amplifiers and antennas.

FUND BALANCE SUMMARY FISCAL YEARS 2023-2024	
Beginning Fund Balance 7/1/2022	<u>\$ 1,831,527</u>
Projected FY2023 Funding Sources:	
Revenue	\$ 3,762,108
Other financing sources	<u>1,102,582</u>
	4,864,690
Projected FY2023 Expenditures	<u>4,940,752</u>
Net Change	<u>(76,062)</u>
Projected Fund Balance 6/30/2023	<u>\$ 1,755,465</u>
Projected FY2024 Funding Sources:	
Revenue	\$ 3,817,920
Other financing sources	<u>1,264,088</u>
	5,082,008
Projected FY2024 Expenditures	<u>5,196,056</u>
Net Change	<u>(114,048)</u>
Projected Fund Balance 6/30/2024	<u>\$ 1,641,417</u>



York County
Departmental Budget Documents

Regional Radio Fund

Budgetary Costs	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel	\$ (35,623)	\$ 11	\$ 75,000	\$ 75,000
Contractual Services	3,242,920	3,327,471	3,528,404	3,782,720
Internal Services	27,640	28,093	41,250	42,240
Other Charges	-	281	9,500	9,500
Materials & Supplies	3,371	2,659	24,500	24,500
Capital Outlay	291,930	291,930	10,000	10,000
Debt Service	538,025	-	1,252,098	1,252,096
Total Budgetary Costs	<u>\$ 4,068,263</u>	<u>\$ 3,650,445</u>	<u>\$ 4,940,752</u>	<u>\$ 5,196,056</u>

Funding Sources	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfer From Other Funds	\$ 1,045,730	\$ 1,196,654	\$ 1,102,582	\$ 1,264,088
Use of Money & Property	155,969	149,444	148,900	144,100
Miscellaneous	2,023,782	2,060,706	2,285,823	2,346,132
Recovered Costs	1,219,669	87,815	1,327,385	1,327,688
Total Revenues	<u>\$ 4,445,150</u>	<u>\$ 3,494,619</u>	<u>\$ 4,864,690</u>	<u>\$ 5,082,008</u>

Staffing Summary	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Regional Radio Operations	0.75	-	-	-
Total Staffing	<u>0.75</u>	<u>-</u>	<u>-</u>	<u>-</u>

Budgetary Costs By Activity	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Regional Radio Operations	\$ 4,068,263	\$ 3,650,445	\$ 4,940,752	\$ 5,196,056
Total Budgetary Costs by Activity	<u>\$ 4,068,263</u>	<u>\$ 3,650,445</u>	<u>\$ 4,940,752</u>	<u>\$ 5,196,056</u>

Major Budget Variances

- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.
- Contractual increase attributed to increase in annual maintenance contract.

Glossary

Accrual Basis of Accounting	Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Annual Comprehensive Financial Report	The County's financial statements which comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB).
Adoption of Budget	Formal action by the Board of Supervisors which sets the spending priorities and limits for the fiscal year.
Appropriation	A legal authorization made by the Board of Supervisors to permit the County to incur obligations and to make expenditures of resources for specific purposes; approved on an annual basis.
Appropriation Resolution	The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.
Assessed Valuation	A valuation set upon real estate or other property by the Real Estate Assessor and the Commissioner of the Revenue as a basis for levying taxes.
Balanced Budget	Revenues and other funding sources equal expenditures.
Balance Sheet	A financial statement disclosing the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.
Budget	A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.
Budget Adjustment	A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.
Budget Document	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Budget Message	The opening section of the budget, which provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget and the views and recommendations of the County Administrator.
Budget Process	A series of steps involved in the planning, preparation, implementation, and monitoring of the County Budget.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures/expenses within the limitations of available appropriations and available revenues.
Capital Assets	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, infrastructure, vehicles, machinery, furniture, and other equipment.
Capital Expenditure	Item that has a useful life of more than 5 year and exceeds \$30,000.
Capital Improvement	Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or facility.
Capital Improvements Program	A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.
Capital Outlay	The purchase of assets, both replacement and/or additional, that are greater than or equal to \$1,000.
Capital Projects Funds	Accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by enterprise funds.
Cash Accounting	A basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
Cash Management	The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.
Charge-outs	Certain activities charge for the services they provide. The charge-outs for those services are included in this category.
Compensated Absences	For financial reporting purposes, vacation and sick leave that is attributable to services already rendered and is not contingent on a specific event that is outside the control of the employer and employee.
Contingency Account	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
Contractual Services	Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.
Contributions	Includes payments to agencies or organizations for the benefit of the community.
Current Taxes	Taxes that are levied and due within one year.
Debt Service	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Debt Service Fund	Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Debt Service Requirements	The amount of revenue that must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.
Delinquent Taxes	Unpaid taxes that remain on and after the date on which a penalty for non-payment is attached.
Department	A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.
Depreciation	The process of estimating and recording the lost usefulness, expired useful life or diminution of service of a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
Disbursement	Payment for goods or services in cash or by check.
Division	A specific function within a department, usually with its own activity number. For example, Grounds Maintenance is a division of the Department of Public Works.
Economic Development Authority	This group has the authority to promote industry and develop trade by inducing manufacturing, industrial and commercial enterprises to locate or remain in the County.
Encumbrance	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Funds	A proprietary accounting fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses.
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year.

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Expenditure	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. Note: an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.
Expenses	Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.
Financial Audit	Provides an auditor's opinion that financial statements present fairly an entity's financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.
Fiscal Year	The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of York has specified July 1 st to June 30 th as its fiscal year.
Fringe Benefits	Employee compensation that is in addition to wages or salaries. Examples: retirement, health insurance, and life insurance.
Full Faith and Credit Function	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds). A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
Fund	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.
Fund Balance	Fund balance reflects the accumulation of excess revenues over expenditures.
General Fund	The County's operating fund; this fund accounts for most of the financial resources of the government, including property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as general administration, judicial services, public safety, environmental and development services, finance and planning, education and educational services, human services, public works, and community services.
General Ledger	A file that contains a listing of the various accounts necessary to reflect the financial position of the government.
General Obligation Bonds	Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the General Fund to the Debt Service Funds; the bonds are backed by the full faith and credit of the issuing government.
Government Accounting Standards Board (GASB)	The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting.
Government Finance Officers Association (GFOA)	An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of generally accepted accounting principles for state and local government since its inception.
Governmental Funds	Funds generally used to account for tax-supported activities. The County has four governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.
Grants & Donations Infor	Includes both Federal and State grants to be used for a specific purpose, and donations made for County programs.
Infrastructure	A multinational enterprise software company. Long-lived capital assets that normally are stationary in nature and can be preserved for a number of years. Examples for the County include curbing, asphalt, brick and concrete paving, piers, boat ramps, breakwaters, and sewer systems.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for a specific purpose.
Internal Services	Charges from an Internal Service Activity to other activities of the local government for the use of intragovernmental services. Internal Services are defined as vehicle and imaging maintenance and central store.
Internal Service Funds	Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.
Inventory	A detailed listing of property currently held by the government.
Invoice	A bill requesting payment of goods or services by a vendor or other governmental unit.
Lease Revenue Bonds	Bonds issued to finance the acquisition, construction, improvement, furnishing and/or equipping of capital projects with a financing lease agreement entered into at the same time of the bond issuance. For example, the revenue bonds will be limited obligations of the Economic Development Authority (EDA) with principal and interest payments made by the County pursuant to a financing lease between the County and the EDA.
Leases and Rentals	Includes leases and rentals of buildings and equipment.
Levy	To impose taxes, special assessments, or service charges for the support of County activities.
Literary Loans	Loans from the State Literary Loan Fund for the construction and improvement of various schools.
Long Term Debt	Debt with maturity of more than one year after the date of issuance.
Materials & Supplies	Includes articles and commodities that are consumed or materially altered when used, and minor equipment that is not capitalized. Examples include: office supplies, food and food service supplies, medical and laboratory supplies, books and subscriptions, linen supplies, fuel, lubricants, police supplies, guns and ammunition, etc.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."
Note Payable	An unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.
Object Code	A unique code designed for referencing budget classification information. It identifies the lowest cost or expenditure classification. The code insures that expenditures are posted into the appropriate fund, character, function, program, department, division, section, and cost account.
Operating Budget	The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

Glossary

Other Charges	Includes payments for heat, electricity, water, solid waste, and sewer services; payments for postal, messenger and telecommunications; payments for professional development; and payments for miscellaneous items such as dues and memberships.
Per Capita	Measurement per unit of population by or for each person.
Performance Measures	Specific quantitative and qualitative measures of work performed as an objective of the department.
Personnel Services	All compensation for the direct labor of persons employed with the County. Salaries and wages paid to employees for full- and part-time work, to include overtime and similar compensation. Fringe benefits include the employer's portion of FICA, retirement, health and life insurance.
Proprietary Funds	Funds that account for operations similar to those in the private sector and focus on the determination of operating income, changes in net position, financial position and cash flows. The County has both types of proprietary funds: enterprise funds and internal service funds.
Property Tax	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Requisition	A written request from one department to another for specific goods or services. In the case of a purchase requisition, this precedes the authorization of a purchase order.
Reserve	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
Resources	Total amounts available for appropriation.
Revenue	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
Revenue and Expenditure Detail	Represents the smallest level or breakdown in budgeting for revenue and expenditures.
Revenue Bonds	Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.
Senate Bill 942 (SB942)	Senate Bill 942 created a Sales and Use Tax in the Historic Triangle where fifty percent (50%) of the revenues will be distributed to the localities where the revenues were collected from with no restrictions on its use. The other fifty percent (50%) will be used to market, promote and advertise the Historic Triangle as an overnight Tourism destination and will be deposited into a fund to be administered by the Tourism Council of the Greater Williamsburg Chamber and Tourism Alliance.
Source of Revenue	Revenues are classified according to the source or point of origin.
Special Revenue Funds	Accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects.
Tax Rate	The amount of tax levied for each \$100 of assessed value.
Transfers From Other Funds	Budget line item used to reflect transfers of financial resources into one fund from another fund.
Transfers To Other Funds	Budget line item used to reflect transfers of financial resources out of one fund to another fund.
Unappropriated Fund Balance	The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
Unrestricted Net Assets	That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).
Virginia Retirement System (VRS)	An agent multiple-employer public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

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Abbreviations & Acronyms

TERM	STANDS FOR
ACH	Automated Clearing House
AD	Administrative Directive
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillators
ANR	Agricultural and Natural Resources
APS	Adult Protective Services
ARPA	American Recovery Plan Act
Assoc	Association
BAL.NET	Bright Associates Inc.; a software system to enable citizens to make payments online
BMP	Best Management Practice
BOS	Board of Supervisors
BPOL	Business, Professional and Occupational License tax
BZA	Board of Zoning Appeals
CAD	Computer Aided Dispatch
CAP	Cost Allocation Plan
CARES	Coronavirus Aid, Relief, and Economic Security Act
CASA	Colonial Court Appointed Special Advocates
CBH	Colonial Behavioral Health
CBLAB	Chesapeake Bay Local Assistance Board
CBPA	Chesapeake Bay Preservation Act
CCTV	Closed Circuit Television
CDA	Community Development Authority
CDBG	Community Development Block Grant
Ches	Chesapeake
Chg	Charge
CIP	Capital Improvements Program
CNU	Christopher Newport University
COPS	Certificates of Participation (Debt)
Corp	Corporation
CPS	Child Protective Services
CRS	Community Rating System
CSA	Comprehensive Services Act
CSS	Computer Support Services
CY	Calendar Year
DARE	Drug Abuse Resistance Education
DCJS	Department of Criminal Justice Services
DCR	Department of Conservation and Recreation
DEA	Drug Enforcement Administration
DEQ	Department of Environmental Quality
DHCD	Department of Housing and Community Development
DHHS	Department of Health & Human Services
DHS	Department of Homeland Security
DJP	Department of Justice program
DMBE	Disadvantaged and Minority Business Enterprises
DMV	Department of Motor Vehicles
DOJ	Department of Justice

TERM	STANDS FOR
DP	Data Processing
DUI	Driving Under the Influence
DVP	Delivery vs. Payment
EDA	Economic Development Authority
EDS	Environmental & Development Services
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
Equip	Equipment
ERP	Enterprise Resource Planning
EVRIFA	Eastern Virginia Regional Industrial Facility Authority
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FKA	Formerly Known As
FLS	Fire and Life Safety
FOIA	Freedom Of Information Act
FSS	Family Self Sufficiency
FTE	Full-time equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAS	Government Accounting Standards
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GWCTA	Greater Williamsburg Chamber & Tourism Alliance
HCVP	Housing Choice Voucher Program
HERSA	Health Resources and Service Administration
HMGPS CRS	Hazard Mitigation Grant Program - Community Rating System
HPI	Housing Partnerships Incorporated
HPRP	Homelessness Prevention and Rapid Re-housing Program
Hpt Rds	Hampton Roads
HR	Hampton Roads
HRA	Hampton Roads Alliance
HRCCS	Hampton Roads Clean Community System
HRCJTA	Hampton Roads Criminal Justice Training Academy
HREDA	Hampton Roads Economic Development Alliance
HRIMT	Hampton Roads Incident Management Team
HRMMRS	Hampton Roads Metropolitan Medical Response System
HRPDC	Hampton Roads Planning District Commission
HRSD	Hampton Roads Sanitation District
HRTPO	Hampton Roads Transportation Planning Organization
HTBAC	Historic Triangle Bicycle Advisory Committee
HTSC	Historic Triangle Senior Center

Abbreviations & Acronyms

TERM	STANDS FOR
HVAC	Heating, Ventilating and Air Conditioning
IBNR	Incurred But Not Reported
ISDN	Integrated Services Digital Network
IT	Information Technology
IVR	Interactive Voice Response
JCC	James City County
Juv	Juvenile
J&DR	Juvenile and Domestic Relations Court
LED	Light Emitting Diode
LEMPG	Local Emergency Management Performance Grant
LGIP	Local Government Investment Pools
MDT	Mobile Data Terminal
MGMT	Management
MHz	Megahertz
Misc	Miscellaneous
MMRS	Metropolitan Medical Response System
MSA	Metropolitan Statistical Area
NASD	National Association of Dealers
ODU	Old Dominion University
OPEB	Other Post-Employment Benefits
Ops	Operations
PASAP	Peninsula Alcohol Safety Action Program
PA2OT/TA	P A Two Zero is the Headstart Code for Headstart Training and Technical Assistance
PEMS	Peninsula Emergency Medical Services
PKA	Previously Known As
PP	Personal Property
PPE	Personal Protective Equipment
PPTRA	Personal Property Tax Relief Act
PR	Payroll
PSAP	Public Safety Answering Points
PT	Part-time
PTR	Partnership
PY	Prior Year
RAD	Rape Aggression Defense
RE	Real Estate
Recvd	Recovered
RIA	Registered Investment Advisor
RPA	Resource Protection Areas
RWL	Riverwalk Landing
SAFER Grant	Staffing for Adequate Fire and Emergency Response Grant
SAIPE	Small Area Income & Poverty Estimate
SALT	Seniors and Law Enforcement Together
SB942	Senate Bill 942
SBDC	Small Business Development Center of Hampton Roads
SCADA	Supervisory Control and Data Acquisition

TERM	STANDS FOR
SHSP	State Homeland Security Program
SNAP	Supplemental Nutrition Assistance Program
SPCA	Society for the Prevention of Cruelty to Animals
SRO	School Resource Officer
Svc	Service
SW	Sewer
TANF	Temporary Assistance to Needy Families
TMDL	Total Maximum Daily Load
TRANS	Tax Revenue Anticipation Notes
UASI	Urban Area Security Initiative
USCG	United States Coast Guard
USDA	United States Department of Agriculture
VACO	Virginia Association of Counties
VAHMRS	Virginia Association of Hazardous Materials Response Specialists
VATF	Virginia Task Force
VCE	Virginia Cooperative Extension
VDEM	Virginia Department of Emergency Management
VDEQ	Virginia Department of Environmental Quality
VDFP	Virginia Department of Fire Programs
VDH	Virginia Department of Health
VDOT	Virginia Department of Transportation
VEDP	Virginia Economic Development Partnership
VHDA	Virginia Housing Development Authority
VIEW	Virginia Initiative for Education and Work
VIMS	Virginia Institute of Marine Science
VJCCCA	Virginia Juvenile Community Crime Control Act
VML	Virginia Municipal League
VMRC	Virginia Marine Resource Commission
VPCC	Virginia Peninsula Community College
VPFP	Virginia Pooled Financing Program
VPPSA	Virginia Peninsulas Public Service Authority
VPSA	Virginia Public School Authority
VRA	Virginia Resources Authority
VRS	Virginia Retirement System
VSMP	Virginia Stormwater Management Program
V-STOP	Stop Violence Against Women Grant in Virginia
VW	Victim-Witness
YCCC	York County Chamber of Commerce
YCSD	York County School Division
YPDSS	York-Poquoson Department of Social Services
YPSO	York-Poquoson Sheriff's Office
WAMAC	Williamsburg Area Medical Assistance Corporation
WAR	Work-as-Required
WATA	Williamsburg Area Transit Authority