

Public Budget Listening Session

January 16, 2024

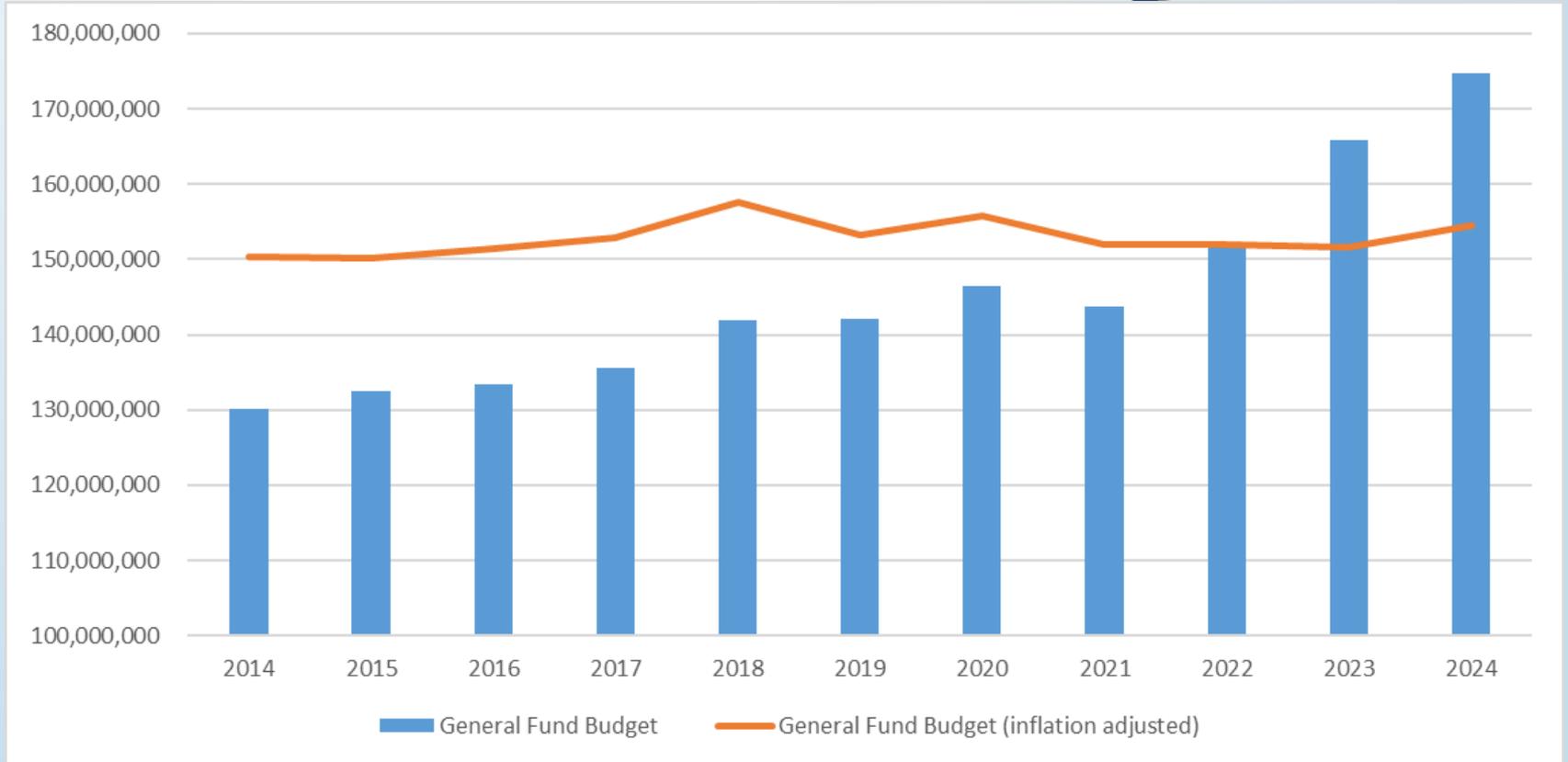
Budget Summary 2024

- All funds, net of transfers: \$244.0 million.
- General Fund: \$174.6 million
- Debt Service funds: \$24.2 million
- Enterprise Funds: \$28.6 million
- Capital Projects: \$15.2 million
- Smaller funds: \$42.8 million

* Total transfers between funds of \$41.4M.

* Does not include consolidation of James City County into Emergency Communications.

General Fund Budget





Expenditures



Major General Fund Expenses

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety	\$30,462,386	\$31,052,807	\$31,598,547	\$32,336,379	\$34,178,656	\$34,612,335	\$36,679,503	\$37,256,622	\$39,668,277	\$44,092,839	\$48,061,777
School operations	50,034,444	50,914,444	51,275,444	51,640,444	52,987,094	54,487,094	55,737,094	55,237,094	56,837,094	58,637,094	60,987,094
School Capital	7,852,472	7,852,472	6,435,761	6,498,644	7,112,606	6,450,002	6,931,774	7,506,166	8,252,830	8,242,168	8,325,795
County Capital	3,009,564	4,933,636	5,106,819	8,971,119	4,303,232	7,784,130	6,540,080	4,253,445	6,323,870	9,268,508	8,932,535
Public Works	8,788,247	8,757,847	8,996,413	8,858,589	9,000,543	8,955,875	9,280,907	9,388,068	9,842,534	10,745,604	11,586,504
Everything else	<u>29,956,792</u>	<u>28,939,924</u>	<u>29,988,297</u>	<u>27,283,825</u>	<u>34,307,369</u>	<u>29,712,564</u>	<u>31,252,642</u>	<u>30,018,505</u>	<u>31,075,395</u>	<u>34,835,387</u>	<u>36,748,456</u>
Total	<u>\$130,103,905</u>	<u>\$132,451,130</u>	<u>\$133,401,281</u>	<u>\$135,589,000</u>	<u>\$141,889,500</u>	<u>\$142,002,000</u>	<u>\$146,422,000</u>	<u>\$143,659,900</u>	<u>\$152,000,000</u>	<u>\$165,821,600</u>	<u>\$174,642,161</u>

2014

Public Safety

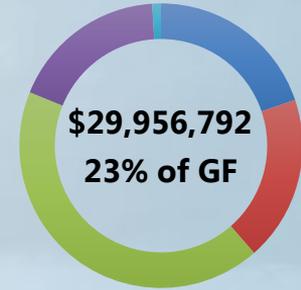
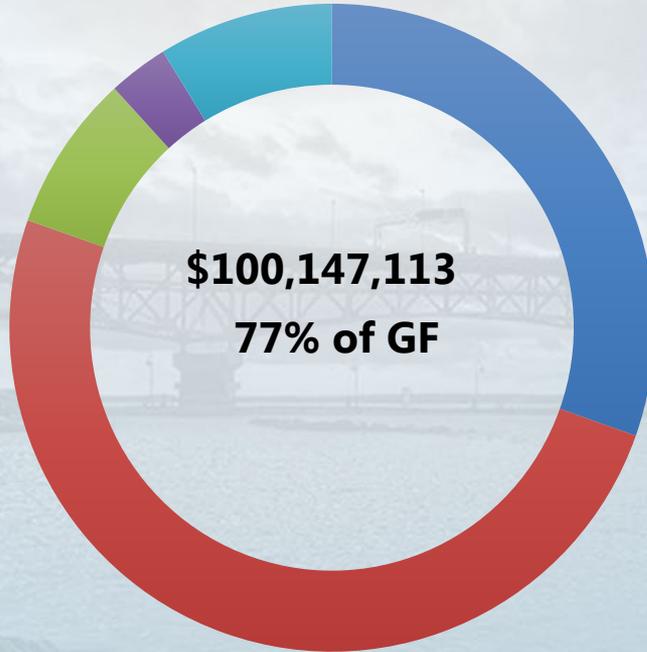
YCSO

(operations)

School Capital

County
Capital

Public Works



Judicial & Human Services

Community Services, Library, & Cooperative Extension

Administrative, Planning & Development, and Management Services

Non-departmental and Transfers to other funds

Contributions to outside entities

2024

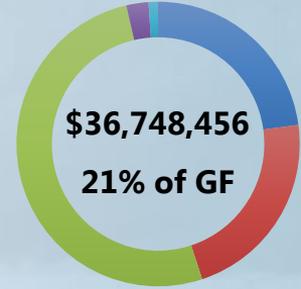
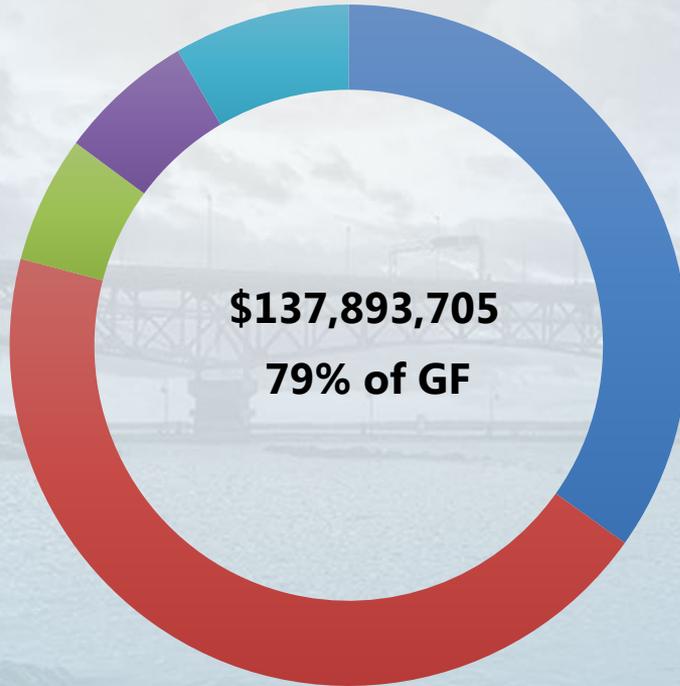
Public Safety

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School Capital

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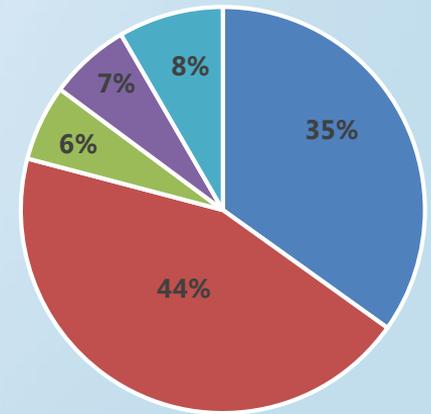
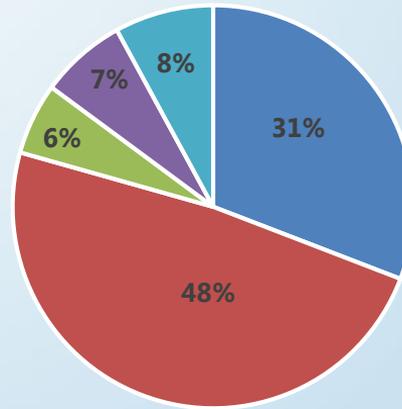
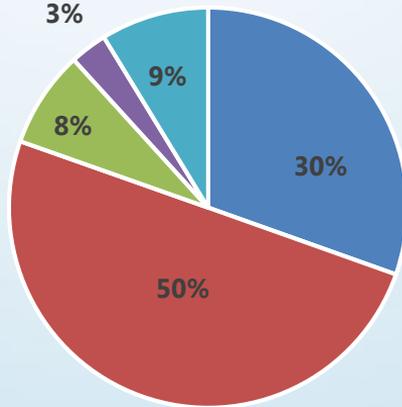
Over the Years

2014

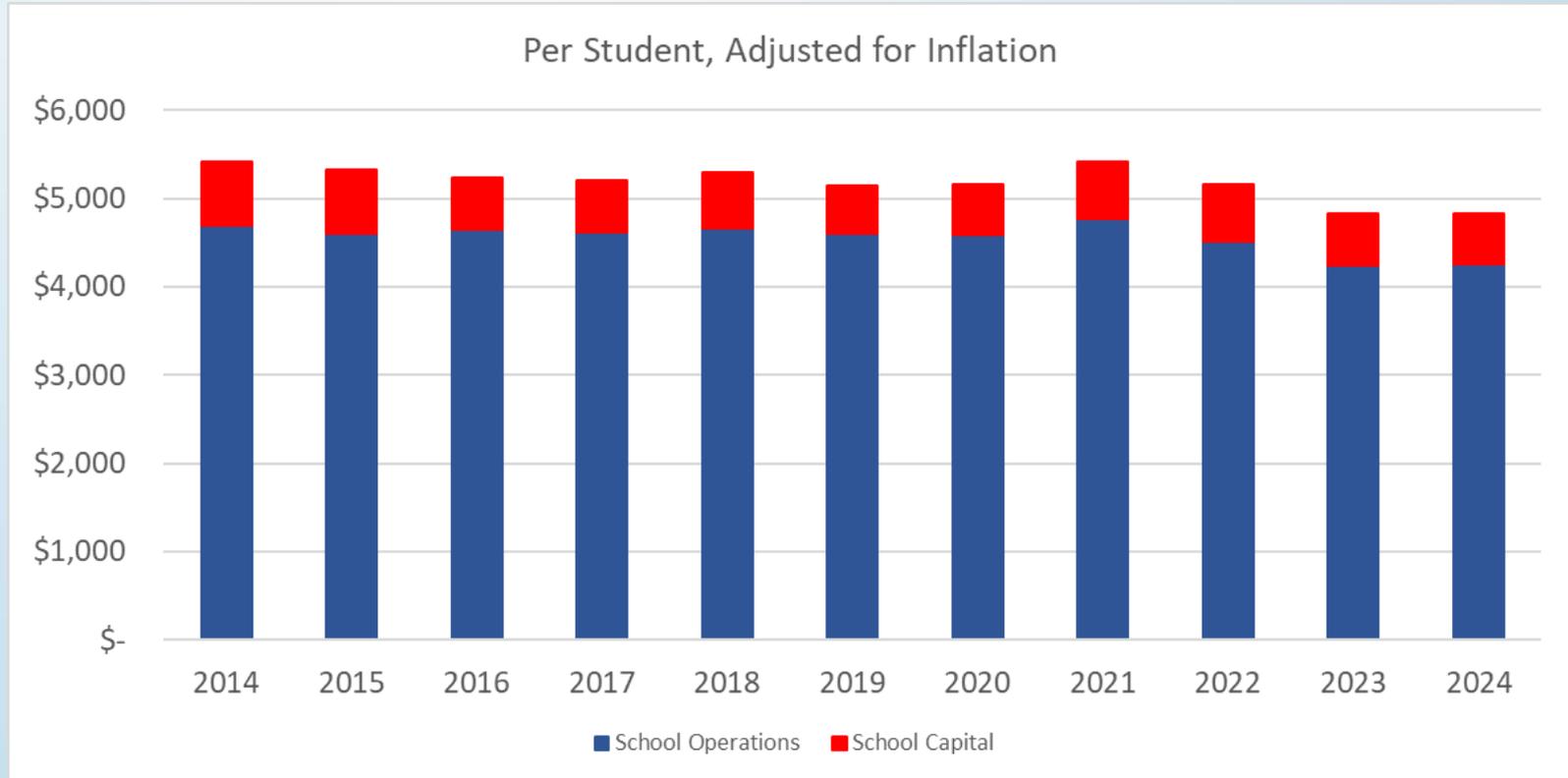
2019

2024

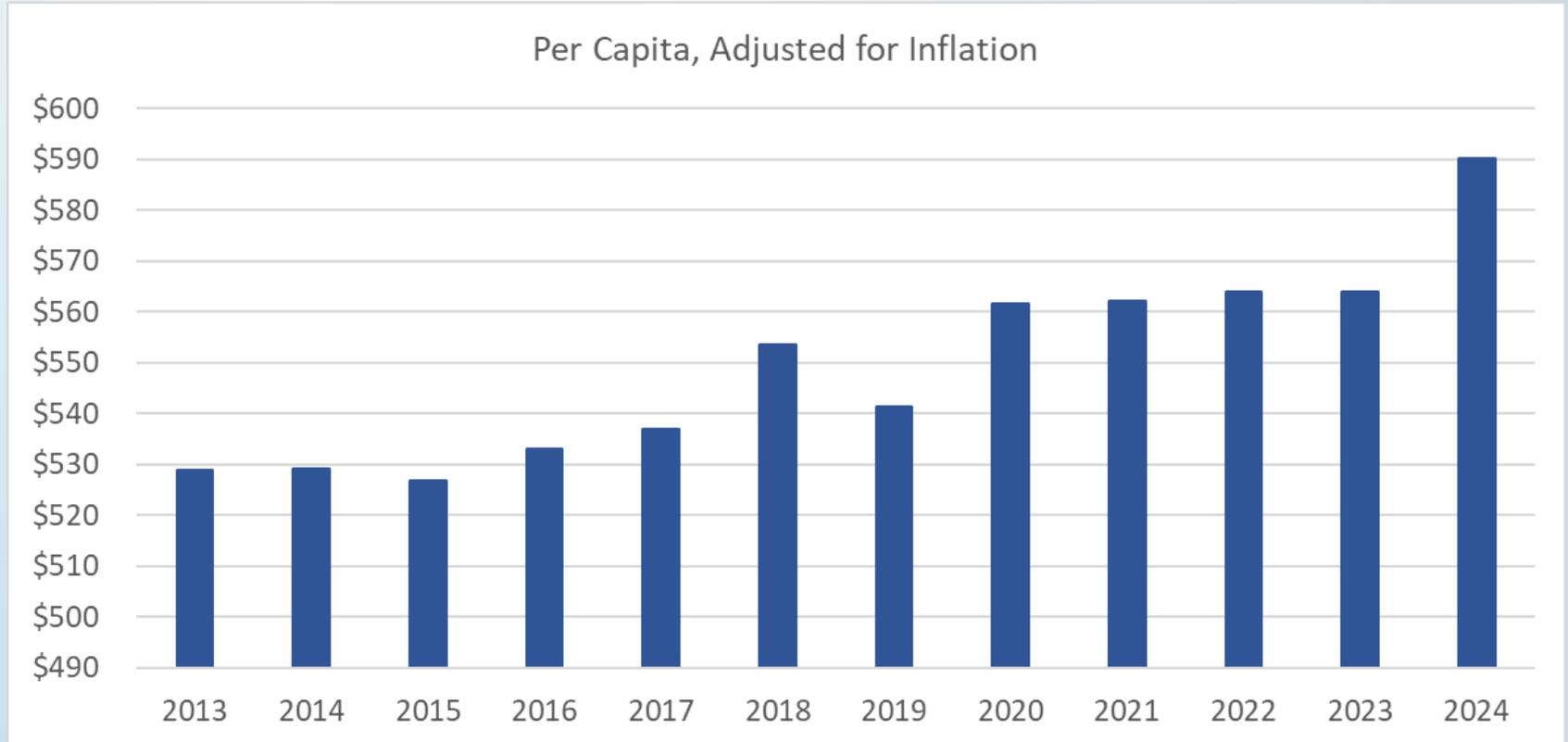
- Public Safety
- School Operations
- School Capital
- County Capital
- Public Works



General Fund Expenditures for Schools



Expenditures for Public Safety



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
- Whittakers Mill
- Vineyard Heights
- Springfield Terrace
- Banbury Cross
- Kelton Station
- Oaks at Fenton Mill
- Skimino
- Waller Mill
- Queens Lake



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

The effective date of the assessment is January 1, 2022



Revenue Sources



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 23690-0090
T: (757) 890-3381 F: (757) 890-3380
e-mail: revel@yorkcounty.gov

Candice D. Kelley
Treasurer
P.O. Box 218 Yorktown, VA 23690-0218
(757) 890-3420
e-mail: treas@yorkcounty.gov

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

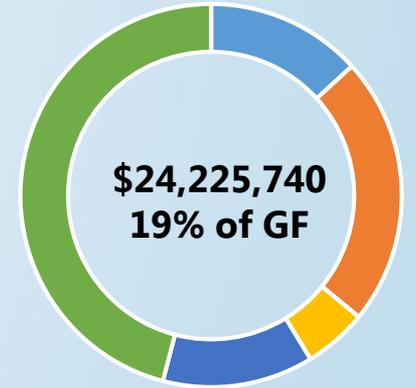
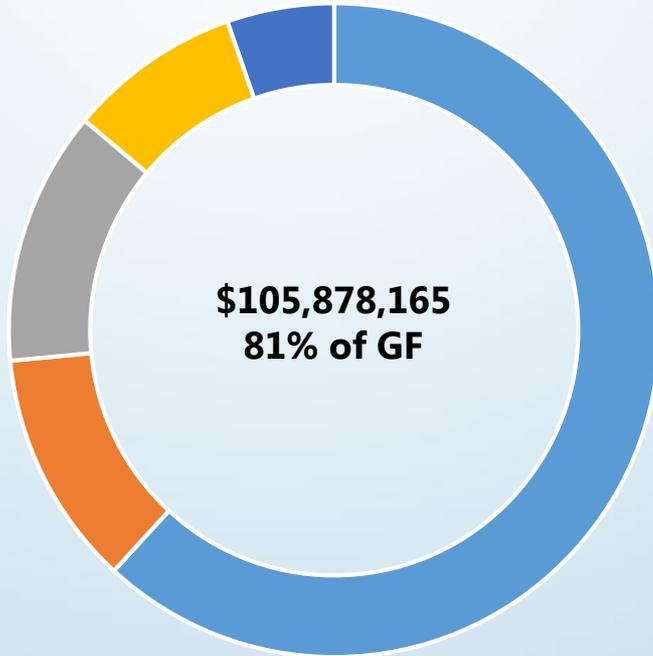
www.yorkcounty.gov

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




2014

- Real Estate taxes, penalties, & interest
- Personal property taxes
- State aid
- Sales tax & Historic Triangle tax
- Business licenses

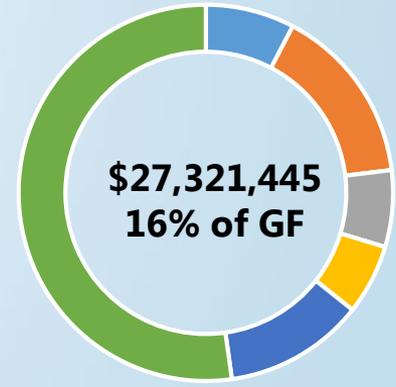


- Lodging tax
- Meals tax
- Cigarette tax
- Vehicle license
- Public Service Corp
- All other sources

* Cigarette tax was not implemented until FY22 – shown here only for comparison to FY2024.

2024

- Real Estate taxes, penalties, & interest
- Personal property taxes
- State aid
- Sales tax & Historic Triangle tax
- Business licenses



- Lodging tax
- Meals tax
- Cigarette tax
- Vehicle license
- Public Service Corp
- All other sources

Over the Years

■ Real Estate taxes, penalties, & interest

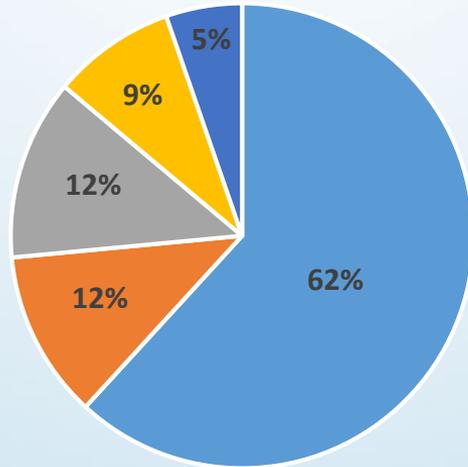
■ Personal property taxes

■ State aid

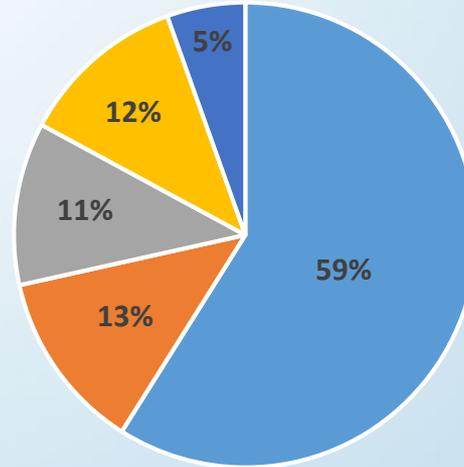
■ Sales tax & Historic Triangle tax

■ Business licenses

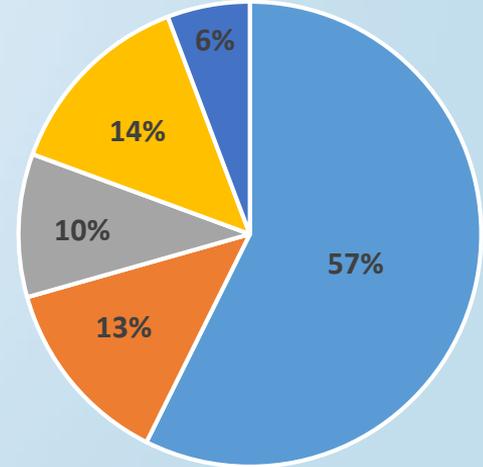
2014



2019



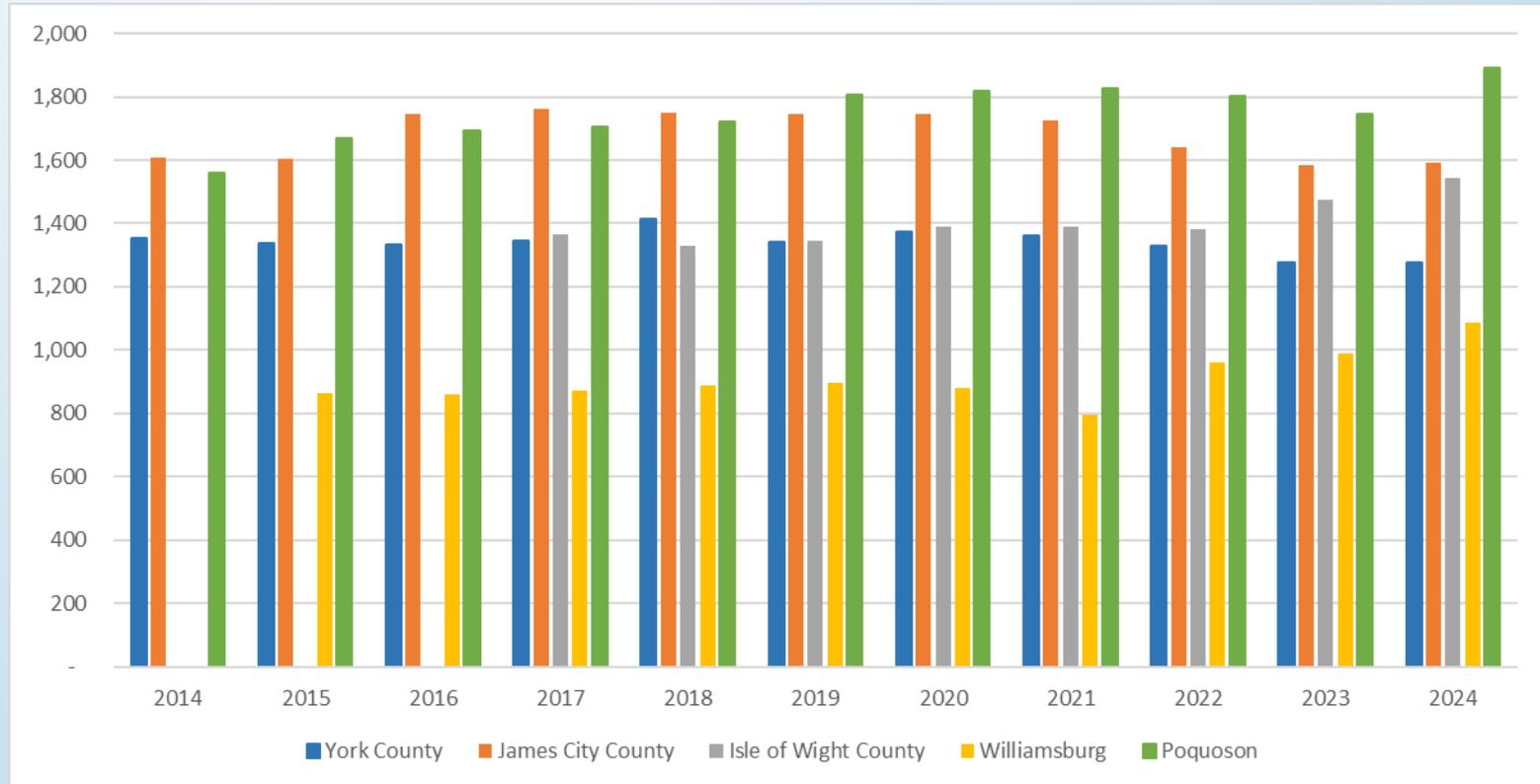
2024



Real per-capita RE and PPT



Real per-capita RE and PPT Comparison

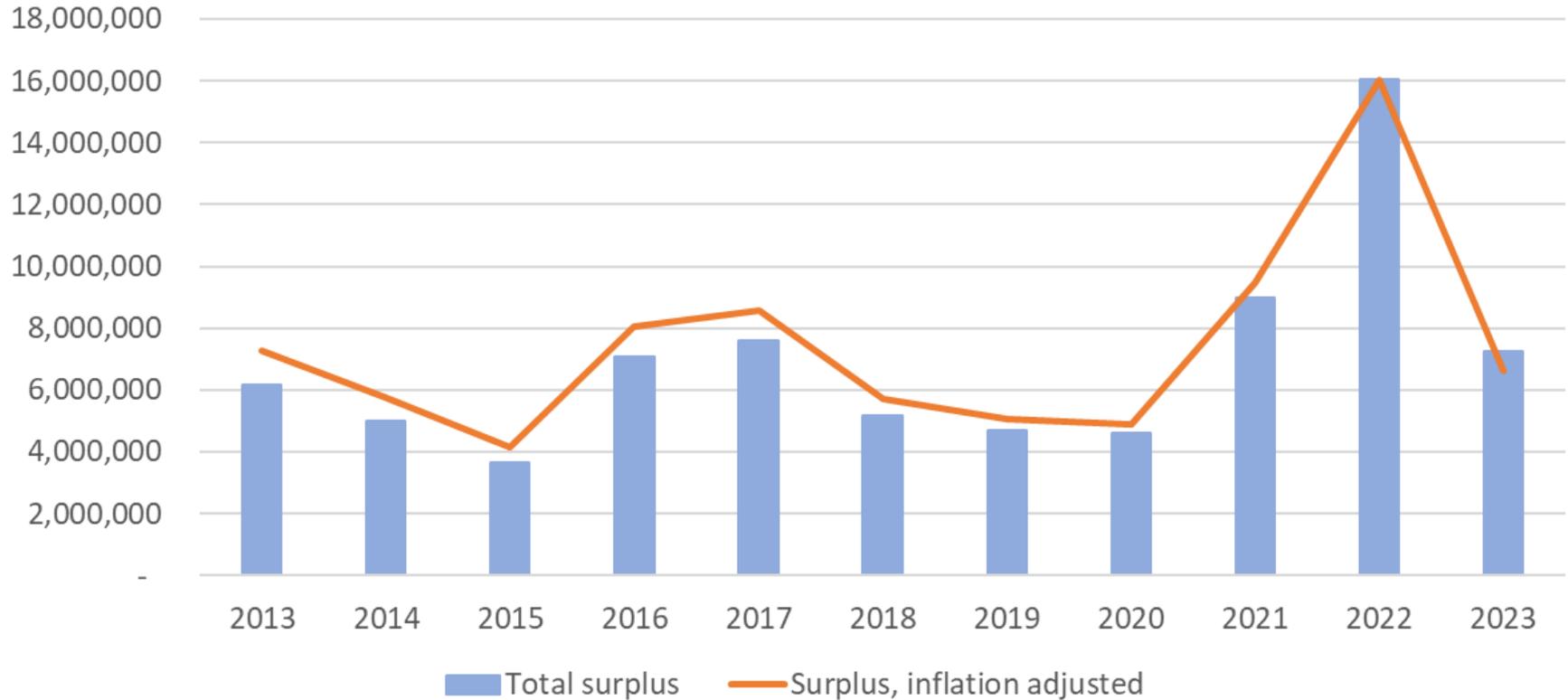




Year-end Surplus



10-year Surplus History

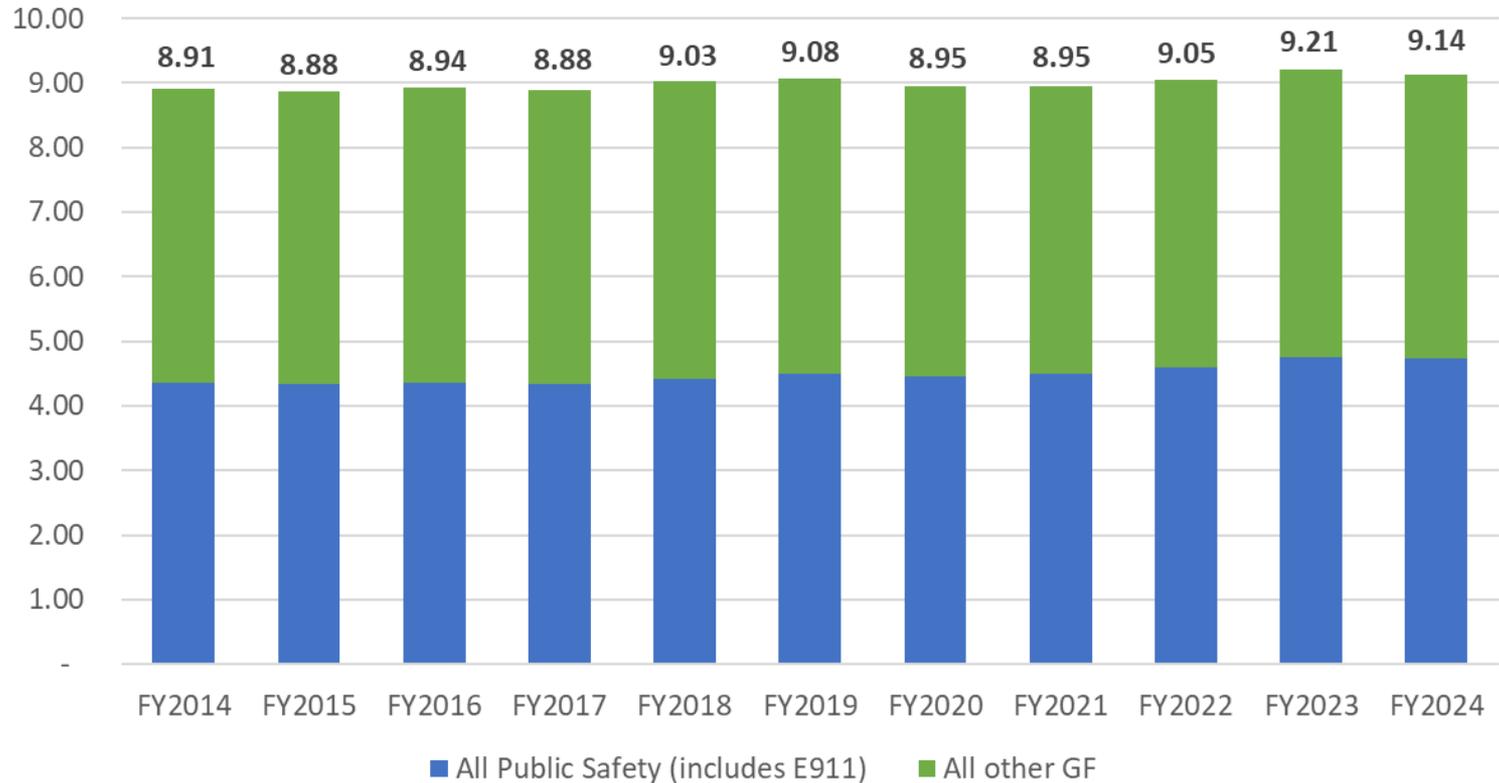


Recent Uses of Year-end Funds

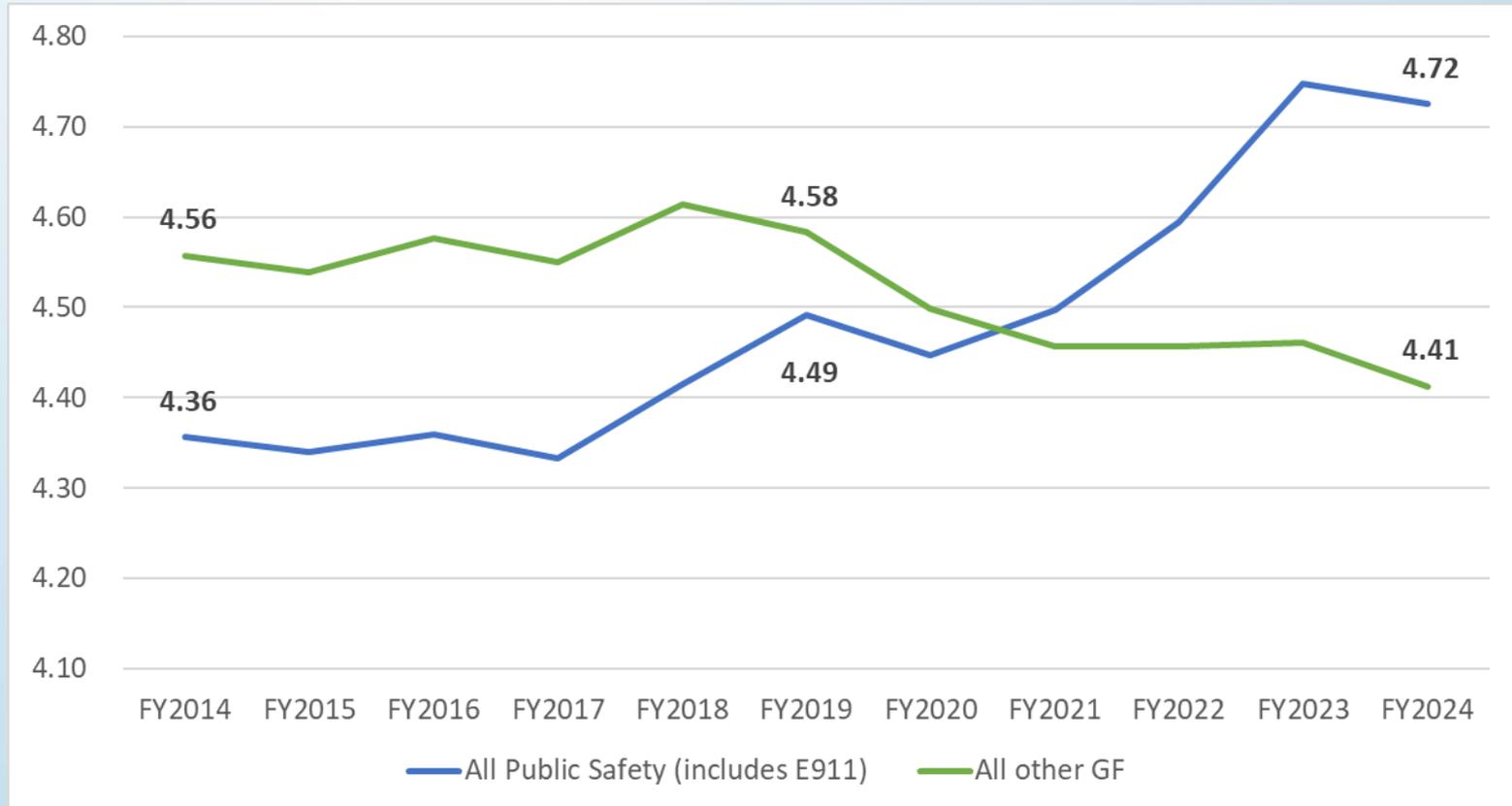
- Regular component of Capital Improvement Program funding model
- Cash capital for higher than expected Law Enforcement Building costs
- Cash capital for fuel site underground tank replacements
- Fire Station #7
- Additional contributions to Health & Dental Fund
- Additional contributions to Workers' Compensation Fund

PERSONNEL COSTS

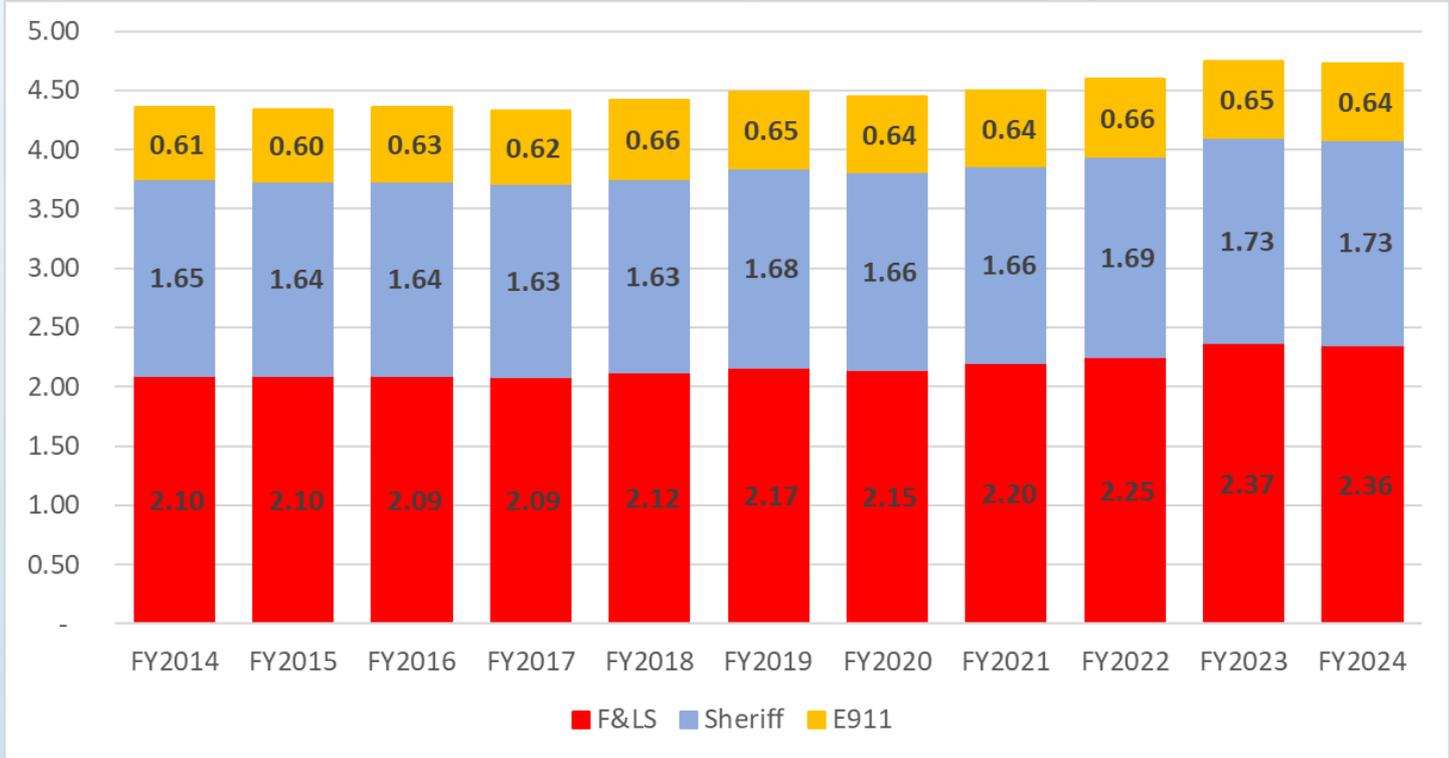
General Fund Supported Employees, per 1,000 Citizens



10-year Trend in General Fund Supported Employees, per 1,000 Citizens

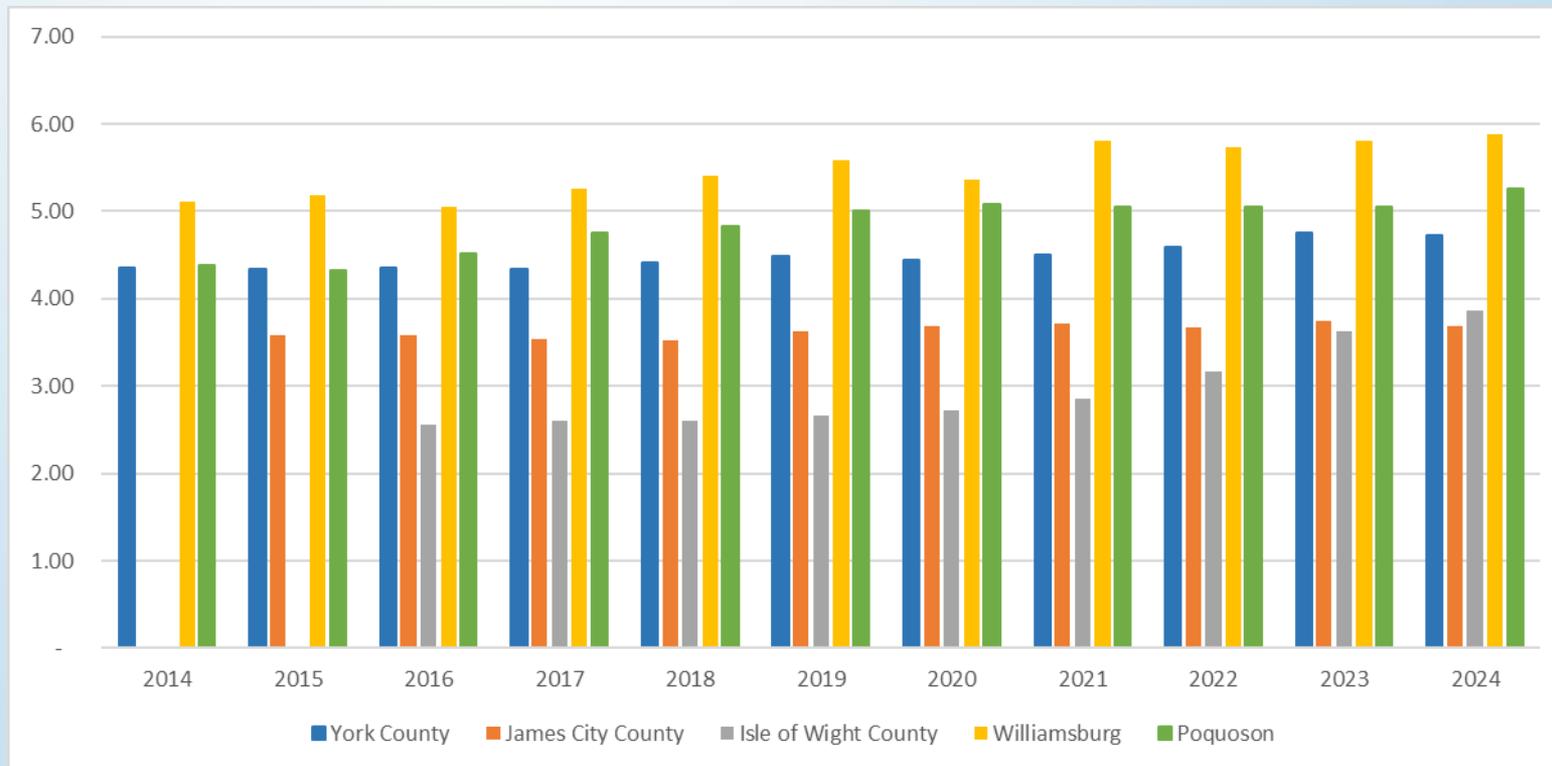


Public Safety Employees, per 1,000 Citizens



* Does not include consolidation of James City County into Emergency Communications.

Public Safety Employees, per 1,000 Citizens Comparison



* Does not include consolidation of James City County into Emergency Communications.

Typical Hiring Costs

New hire Sheriff's Deputy:

Salary	\$	47,100	
Payroll taxes (FICA, Medicare)		3,217	
VRS		7,227	
Health & Dental		16,846	
Total pay & benefits			74,390
Vehicle		50,000	
Vehicle equipment		20,000	
Mobile Data Terminal (MDT)		9,000	
Total vehicle			79,000
Deputies' equipment (uniforms, weapons, body cameras, etc.)			18,000
Total cost to add one deputy	\$		<u>171,390</u>

Typical Hiring Costs

New hire Firefighter:

Salary	\$	47,100	
Payroll taxes (FICA, Medicare)		3,217	
VRS		7,227	
Health & Dental		16,846	
			<hr/>
Total pay & benefits			74,390
Physical, uniforms, & protective clothing			
			18,450
			<hr/>
Total cost to add one firefighter	\$		<u>92,840</u>

Typical Hiring Costs

New hire Dispatcher:

Salary	\$	42,228
Payroll taxes (FICA, Medicare)		3,116
VRS		6,481
Health & Dental		16,846
Total cost to add one dispatcher		<u>\$ 68,671</u>

Average new hire, excluding Public Safety:

Salary	\$	41,492
Payroll taxes (FICA, Medicare)		3,174
VRS		6,366
Health & Dental		16,846
Average cost to add one employee		<u>\$ 67,878</u>

Conclusions

- Over the last 10 years, inflation-adjusted budget is relatively stable.
- Spending on schools has gone down (more state support), while Public Safety spending has gone up.
- Real per capita ad valorem taxes have gone down, and are among the lowest in the region.

Conclusions

- To continue to meet the Board's priorities, tax rates will need to be set such that they maintain our real (after inflation) spending power.
- Data presented this evening should provide impetus for further public discussion.

Next Steps/Questions for Discussion

- Is our current level of spending desirable?
- Are there areas that should receive more budget dollars? Less?
- What would we have to give up to reduce tax rates?
- Is the balance between Real Estate and Personal Property tax rates reasonable?

Budget Questions

- <https://www.yorkcounty.gov/558/Budget> - link to question/comment form
- Citizen Input Hotline: 757-890-3220
- Email: BOS@yorkcounty.gov

Video Responses

- <https://www.yorkcounty.gov/558/Budget>
- TV: Cox 46, Verizon 38
- www.yorkcounty.gov/tv

Important Dates

- March 19 – Presentation of Proposed Budget
- March 26 – Listening Session at Yorktown Library, 7:00 PM
- April 16 – Public Hearing on FY2025 Budget
- May 7 – Planned adoption of FY2025 Budget

Public Budget Listening Session

January 16, 2024