

Adopted Annual Budget - Fiscal Year 2025

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County of York

Board of Supervisors



G. Stephen Roane, Jr.,
Chairman



Sheila S. Noll,
Vice Chairman



Douglas R. Holroyd



Wayne Drewry



Thomas G. Shepperd, Jr.

Constitutional Officers

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

Kristen N. Nelson
Sarah Webb
Candice D. Kelley
Krystyn L. Reid
Ron Montgomery

County Officials

County Administrator
Deputy County Administrator
County Attorney

Mark L. Bellamy, Jr.
Brian P. Fuller
Richard Hill



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of York
Virginia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

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 7th day of May, 2024:

<u>Present</u>	<u>Vote</u>
G. Stephen Roane, Jr., Chairman	Yea
Sheila S. Noll, Vice Chairman	Yea
Douglas R. Holroyd	Yea
M. Wayne Drewry	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mr. Shepperd, which carried 5:0, 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, 2024 AND ENDING JUNE 30, 2025

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, 2024, and ending June 30, 2025, 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 2025 educational budget is based upon funding from the federal government in the amount of \$19,383,834, from the state government in the amount of \$107,478,943; from the local appropriations in the amount of \$63,177,094; and other local revenues in the amount of \$2,245,251; and

WHEREAS, it is the intent of the Board of Supervisors to eliminate the Vehicle Registration Fee after January 1, 2024, by formal adoption of an ordinance at the May 21, 2024 Board of Supervisors meeting;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors the 7th day of May, 2024, that the Fiscal Year 2025 annual budget of the York County School Division for school operations in the amount of \$192,285,122 be, and is hereby, approved subject to and contingent upon the availability of funds as indicated in the preamble hereto; and

BE IT FURTHER RESOLVED that the annual budget in the sum of \$7,852,627 for Fiscal Year 2025 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; and

BE IT STILL FURTHER RESOLVED that the annual budget in the sum of \$30,289,457 for Fiscal Year 2025 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; and

BE IT RESOLVED that the annual budget in the sum of \$538,000 for Fiscal Year 2025 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; and

BE IT RESOLVED that the annual budget in the sum of \$4,620,000 for Fiscal Year 2025 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 RESOLVED that an annual appropriation in the sum of \$14,277,754 for Fiscal Year 2025 be, and is hereby, made for school capital projects; and

BE IT RESOLVED that the Fiscal Year 2025 annual budget for the County of York be, and is hereby, adopted as proposed on this date; and

BE IT RESOLVED that the following annual appropriations for Fiscal Year 2025 be, and are hereby, made in the General Fund for the following functions:

<u>Function</u>		<u>Amount</u>
Administrative Services	\$	3,639,861
Judicial Services		3,995,146
Public Safety		55,096,617
Planning & Development Services		3,774,658
Management Services		13,273,903
Education & Educational Services		76,059,349

Human Services	5,248,062
Public Works	12,422,147
Community Services	4,531,513
Capital Outlay, Fund Transfers & Non-Departmental	<u>10,924,368</u>
Total General Fund	<u>\$ 188,965,624</u>

BE IT 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; and

BE IT RESOLVED that the \$76,059,349 appropriated above from the General Fund for Education and Educational Services, includes \$63,177,094 for the local contribution to the School Division for support of the School operating budget and, of this amount \$61,670,794 is appropriated as a non-categorical appropriation to be allocated among various school operating categories as the School Board deems necessary and \$1,506,300 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; and

BE IT RESOLVED that the annual appropriation in the sum of \$4,882,104 for Fiscal Year 2025 be, and is hereby, made in the Tourism Fund; and

BE IT 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; and

BE IT RESOLVED that the annual appropriation in the sum of \$8,863,309 for Fiscal Year 2025 be, and hereby, made in the Social Services Fund for the operation of the York/Poquoson Department of Social Services; and

BE IT 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; and

BE IT RESOLVED that the annual appropriation in the sum of \$445,500 for Fiscal Year 2025 be, and hereby, made in the Grant Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$6,000 for Fiscal Year 2025 be, and is hereby, made in the Law Library Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$1,991,753 for Fiscal Year 2025 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; and

BE IT 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; and

BE IT RESOLVED that the annual appropriation in the sum of \$1,070,894 for Fiscal Year 2025 be, and is hereby, made in the Community Development Authority Revenue Fund; and

BE IT 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 taxes, special assessments and interest income become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation in the sum of \$4,920,820 for Fiscal Year 2025 be, and is hereby, made in the County Debt Service Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$21,527,860 for Fiscal Year 2025 be, and is hereby, made in the School Debt Service Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$3,940,651 for Fiscal Year 2025 be, and is hereby, made in the Stormwater Management Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$12,820,000 for Fiscal Year 2025 be, and is hereby, made in the County Capital Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$507,226 for Fiscal Year 2025 be, and is hereby, made in the Yorktown Capital Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$375,365 for Fiscal Year 2025 be and is hereby, made in the Workers' Compensation Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$7,204,598 for Fiscal Year 2025 be, and is hereby, made in the Vehicle Maintenance Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$2,981,497 for Fiscal Year 2025 be, and is hereby, made in the Information Technology Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$18,697,400 for Fiscal Year 2025 be, and is hereby, made in the Health and Dental Insurance Fund; and

BE IT RESOLVED that the following appropriations for Fiscal Year 2025 be, and are hereby, made in the Enterprise Funds:

<u>Fund</u>	<u>Amount</u>
Solid Waste Management Fund	\$ 7,643,144
Water Utility Fund	\$ 329,959
Sewer Utility Fund	\$ 15,945,912
Yorktown Operations Fund	\$ 234,315
Regional Radio Fund	\$ 5,308,901

BE IT 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; and

BE IT RESOLVED that the annual appropriation of the Regional Radio 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; and

BE IT 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 advance to any particular fund, plus the amount of monies disbursed from that fund, does not exceed the annual appropriation of said fund; and

BE IT 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; and

BE IT 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; and

BE IT 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; and

BE IT RESOLVED that additional funds received for various County programs,

including the 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; and

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

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

BE IT RESOLVED that funds received from the Sheriff's school zone speed cameras be, and are hereby, appropriated in the General Fund; and

BE IT 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; and

BE IT 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; and

BE IT 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; and

BE IT 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; and

BE IT RESOLVED that the monies be, and are hereby, appropriated for Fiscal Year 2025 in the various funds for the purpose of liquidating encumbered purchase transactions and for continuing capital and special projects as of June 30, 2024; and

BE IT RESOLVED that the annual appropriations in the Capital Projects Fund, Stormwater Fund, Yorktown Capital Fund, Tourism Fund, Vehicle Maintenance Fund, Health and Dental 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, 2024, 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; and

BE IT 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; and

BE IT 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; and

BE IT 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 7th day of May, 2024:

<u>Present</u>	<u>Vote</u>
G. Stephen Roane, Jr., Chairman	Yea
Sheila S. Noll, Vice Chairman	Yea
Douglas R. Holroyd	Yea
M. Wayne Drewry	Yea
Thomas G. Shepperd, Jr.	Yea

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

A RESOLUTION TO ADOPT THE FISCAL YEAR 2025-2030 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 2025-2030 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 2025-2030 Capital Improvements Program;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 7th day of May, 2024, that the County Administrator's proposed Fiscal Year 2025-2030 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 7th day of May, 2024:

<u>Present</u>	<u>Vote</u>
G. Stephen Roane, Jr., Chairman	Yea
Sheila S. Noll, Vice Chairman	Yea
Douglas R. Holroyd	Yea
M. Wayne Drewry	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mr. Holroyd, which carried 5:0, 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 7th day of May, 2024, that, for Fiscal Year 2025, a portion of the York County, Virginia, local real property tax rate equal to fifty-one cents (\$0.51) 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 L. Schott". The signature is written in a cursive style and is positioned above 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 7th day of May, 2024:

<u>Present</u>	<u>Vote</u>
G. Stephen Roane, Jr., Chairman	Yea
Sheila S. Noll, Vice Chairman	Yea
Douglas R. Holroyd	Yea
Wayne Drewry	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mrs. Noll, which carried 5:0, the following ordinance was adopted:

AN ORDINANCE TO IMPOSE TAX LEVIES UPON TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS, MOBILE HOMES, AND REAL ESTATE FOR THE CALENDAR YEAR 2024 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 2024, beginning January 1, 2024, and ending December 31, 2024; and

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

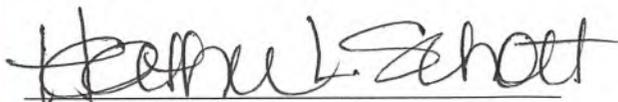
NOW, THEREFORE, BE IT ORDAINED by the York County Board of Supervisors this the 7th day of May, 2024, that the following County tax levies be, and they hereby are, imposed for the Calendar Year 2024:

Class of Property	Rate Per \$100 of Assessed Valuation
1. Real Estate	0.74
2. Real Estate— owned by a surviving spouse who died in the line of duty	0.000000001

3.	Tangible Personal Property	3.80
4.	Tangible Personal Property— for one vehicle owned by a disabled veteran	1.00
5.	Machinery and Tools	3.80
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	0.74
7.	Boats or watercraft	0.000000001

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 1 of that year.

A Copy Teste:



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 21st day of May, 2024:

<u>Present</u>	<u>Vote</u>
G. Stephen Roane, Jr., Chairman	Yea
Sheila S. Noll, Vice Chairman	Yea
Douglas R. Holroyd	Yea
M. Wayne Drewry	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mr. Shepperd, which carried 5:0, the following ordinance was adopted:

AN ORDINANCE TO AMEND CHAPTER 15, ARTICLE II OF THE CODE OF ORDINANCES OF THE COUNTY OF YORK, VIRGINIA TO STATE THAT THE PROVISIONS OF THAT ARTICLE DO NOT APPLY TO ANY MOTOR VEHICLE, TRAILER AND SEMITRAILER NORMALLY GARAGED, STORED OR PARKED IN THE COUNTY AS OF JANUARY 1, 2024 AND EVERY YEAR THEREAFTER

BE IT ORDAINED by the York County Board of Supervisors this 21st day of May, 2024, that Chapter 15, Article II of the Code of Ordinances of York County, Virginia, be amended to read as follows:

Chapter 15. – MOTOR VEHICLES AND TRAFFIC

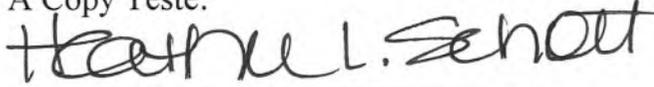
Article II. LOCAL VEHICLE REGISTRATION

Sec. 15-31. – Sunsetting as of January 1, 2024

That the provisions of this article (Chapter 15, Article II, Local Vehicle Registration) do not apply to any motor vehicle, trailer and semitrailer normally garaged, stored or parked in the county as of January 1, 2024 and every year thereafter.

Secs. 15-32—15-40. - Reserved

A Copy Teste:

A handwritten signature in black ink that reads "Heather L. Schott". The signature is written in a cursive style and is positioned above a horizontal line.

Heather L. Schott, MMC
Deputy Clerk

COUNTY ADMINISTRATOR
Mark L. Bellamy, Jr.



BOARD OF SUPERVISORS
Douglas R. Holroyd
District 1
Sheila S. Noll
District 2
M. Wayne Drewry
District 3
G. Stephen Roane, Jr.
District 4
Thomas G. Shepperd, Jr.
District 5

June 18, 2024

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 2025

I am pleased to present the Fiscal Year 2025 Board of Supervisors' Adopted Budget document. The FY2025 Adopted Budget incorporates all of the Board's strategic priorities while lowering the Real Estate and Personal Property tax rates and eliminating the Vehicle License Fee. The Board adopted the FY2025 budget at its regular meeting on May 7, 2024.

As in previous years, we made several changes to the Proposed Budget prior to adoption. The net impact of these changes is summarized below:

Funds	<u>Proposed</u>	<u>Adjustments</u>	<u>Adopted</u>
General Fund	\$ 189,986,397	\$ (1,020,773)	\$ 188,965,624
Tourism Fund	4,882,104	-	4,882,104
Technology Fund	2,981,497	-	2,981,497
Vehicle Maintenance Fund	7,204,598	-	7,204,598
Enterprise Funds	29,461,043	1,188	29,462,231
Other County Funds	76,786,062	(1,619,284)	75,166,778
Interfund Transfers	<u>(44,975,562)</u>	<u>750,000</u>	<u>(44,225,562)</u>
Total County Budget, Net of Interfund Transfers	<u>\$ 266,326,139</u>	<u>\$ (1,888,869)</u>	<u>\$ 264,437,270</u>

As a result of these adjustments, the adopted General Fund budget has been reduced to \$188,965,624. The Enterprise Funds' total budget has been increased to \$29,462,231 due to small adjustments to Outside Agency payments. Other County Funds' budgets were reduced

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Fax: (757) 890-4002 • TDD (757) 890-3621 • Email: bos@yorkcounty.gov
A Hampton Roads Community

The Honorable Chairman and Members

June 18, 2024

Page 2

to \$75,166,778, driven by reductions in the County Capital Fund offset by a slight increase in the Stormwater Capital Fund. Finally, Interfund Transfers were reduced by \$750,000.

The most significant changes in revenue include a decrease in general property taxes due to changes made by the Board of Equalization and a \$0.10 decrease in the Personal Property Tax rate. State revenue increased due to final adjustments made to the state budget by the General Assembly. The net impact to General Fund revenue was a decrease of \$1.0 million. To offset this decrease in revenue, reductions were made to transfers to capital projects, the transfer for School Division operations, and Public Works and Radio Maintenance expenses. The reduction in capital projects transfers was accomplished by reducing expenditures for Fire Apparatus and eliminating improvements at New Quarter Park and batting cages at the McReynolds Athletic Complex. I have included the transmittal memo that accompanied the Proposed Budget for additional context.

This year, the County put in place several initiatives to increase the level of citizen engagement in the budget process, such as an online comment/question form, video shorts on the County website and television station, and an interactive listening session. I greatly appreciate all of the citizens who took the time to get involved with the budget, either by speaking at meetings or through one of these new initiatives. I also want to thank the members of the Board for their rigorous review during the budget process.

Finally, I would like to recognize the hard work and dedication of the Budget Committee and Budget Division staff throughout the preparation of this year's budget.

Sincerely,

A handwritten signature in blue ink that reads "M Bellamy". The signature is fluid and cursive, with the first letter of "M" and "B" being large and prominent.

Mark L. Bellamy, Jr.
County Administrator

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

COUNTY ADMINISTRATOR

Mark L. Bellamy, Jr.



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March 19, 2024

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 2025

After considerable thought and effort, staff and this year’s budget committee have completed work on the recommended Fiscal Year 2025 budget. I am pleased to present the County’s Fiscal Year 2025 Proposed Budget to the Board of Supervisors and citizens. I believe I have put together a plan consistent with the Board of Supervisors’ Strategic Priorities while considering the 2024 reassessment and current economic conditions such as inflation, interest rates, and low unemployment.

Revenue Outlook

Real Estate, Personal Property, State Aid, Sales Tax, and Business licenses provide roughly 84 percent of our revenue. You may recall that only the Real Estate and Personal Property tax rates fall within the Board’s control. The Budget Committee studied the most likely revenue trends over the next eighteen months before contemplating any tax or fee rate changes. One consistent message amongst agencies providing economic outlooks is slowing consumer taxes. The state, VACO and HRPDC have all echoed this message, giving us some pause in this area. After adjusting for inflation, the two areas most likely to show real growth are real estate – the County’s largest source of revenue – and personal property. Real estate continues to show growth even in the face of declining sales. 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. Still, I expect an increase in this line item, considering that every new residential unit brings almost two additional vehicles onto the tax rolls. Interest income should continue its recent strength, driven by moderately high-interest rates compared to pre-pandemic years.

As is common, the County must remain vigilant against any state action with regard to grocery tax, car tax, and other initiatives that threaten local revenues.

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

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A Hampton Roads Community

Tax Rates

The calendar year 2024 was a reassessment year, with notices mailed out this past December. With the strong nationwide housing market, local residential values went up on average 21.75 percent, consistent with what many of our 16 neighboring localities experienced. Those neighbors that reassess annually saw about half the increase the County experienced on the two-year cycle. Considering all of the factors such as inflation and interest rates discussed in this letter and many others, I believe we can achieve a responsible, balanced budget while recommending a further reduction of the real estate tax rate from 77 cents per \$100 of value to 74 cents per \$100 of value. This would remove approximately \$3.9 million in FY 2025 revenue. I recommend eliminating the registration fee (aka sticker fee), a revenue reduction of approximately \$1.6 million. In total this budget recommendation reduces FY 2025 revenue by \$5.5 million.

Expenditure Priorities

At your January 16 Board meeting presentation, the five largest General Fund expenditures by category are Public Safety, School Operations, School Capital, County Capital, and Public Works. These expenditures grew from \$100,000,000 to \$138,000,000 between 2014 and 2024. Backed up by the Board's Strategic Priorities, the FY 2025 expenditure priorities have not substantively changed, emphasizing support of YCSD, Public Safety, infrastructure enhancement and maintenance, and competitive compensation for County staff. Considering these priorities, I believe the proposed budget demonstrates a judicious approach to the FY 2025 expenditures. The recommended budget continues to provide the cash capital needed to sustain our Capital Improvements Program (CIP) through reinvestment in both the County's and YCSD's infrastructure. School renovation and expansion continue to be a priority in education, as does continuing to provide necessary facilities and equipment for Public Safety. National and regional unemployment remains low, necessitating robust support for the combined County and School pay plans. Ensuring an adequate compensation increase to retain our quality workforce is an imperative in today's labor market.

Solid Waste Fund

During the work session on March 5, a detailed presentation was made on the rising costs and financial challenges of the Solid Waste Fund. As an enterprise fund, these costs are funded with user fees rather than tax dollars. The Board last addressed solid waste fees in 2019, and since then, fund revenues have not kept up with the rising costs. My proposed budget includes a rate increase for curbside garbage and recycling in order to keep the Solid Waste Fund from operating at a deficit. For a household that chooses to have both garbage and recycling, which is the most common service, the monthly rate would increase to \$34.00.

Staff Positions

As previously stated, 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. During this budget process, there were requests for 28 new positions, most from constitutional officers and public safety. Generally, there have been varying levels of support amongst the BOS and staff for these positions. Given that support and the corresponding nationally recognized staffing standards, I recommend 16 new positions in public safety, including six firefighters, one animal control officer, eight Sheriff's deputies, and one Emergency Communications position. Additionally, several critical positions will be reallocated from existing vacancies to optimize our staffing.

The Honorable Chairman and Members

March 19, 2024

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Compensation

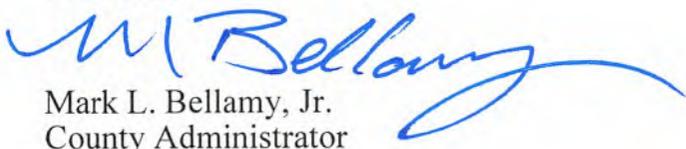
The recommended budget includes a compensation plan increase of four percent of the base salary plus an additional annualized amount of \$500 for all employees in good standing. This recommendation of a percentage and an additional cash component is consistent with previous years' budget strategies. Specifically, this allows our more junior staff to recognize a higher effective percentage raise while also recognizing our more tenured staff. The proposed raise at the median salary of \$50,000 is effectively 5 percent. Staff members below the median will recognize greater effective raises, while those above the median will see somewhat less. Additionally, a compensation increase at this level will offset health insurance premium increases and make reasonable progress to combat inflation. This budget includes an increase of 12 percent for the County portion of health insurance and a 2 percent increase in the employee portion of health insurance costs while continuing to provide additional incentives for staff to consider our high deductible option. While not a part of the recommended budget, a request was made to increase full-time FTEs to a minimum wage of \$16 per hour. This would impact less than 100 FTEs while raising their/our minimum salary to \$33,280. If adopted, this wage increase would predominantly impact Public Works, Head Start, and the Library. Should the Board desire to implement this initiative, staff will come back to the Board with the most viable way forward with the resources available.

I have taken several initiatives during the development of the FY 2025 budget to increase transparency and public participation. Citizens have been invited to ask questions about the process by submitting a form available on the County website, with videos of staff responses also available on the website. The County will also host a public listening session on March 26 at the Yorktown Library for citizens to ask budget-related questions directly to the Board and County staff.

Like previous years, I believe the Fiscal Year 2025 Proposed Budget is 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.

Further, I wish to share my appreciation with all the County Departments and Constitutional Officers for their cooperation in preparing this budget. Finally, a hearty dose of appreciation for the hard work of our Budget Committee, comprised of Deputy County Administrator Brian Fuller, Director of Human Resources Rose McKinney, Director of Finance Theresa Owens, Assistant Director of Public Works Jon Seiter, Budget Chief Greg Gillette, and Budget Analysts Sam Arthur and Amy Holland.

Sincerely,


Mark L. Bellamy, Jr.
County Administrator

Copy to: Deputy 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

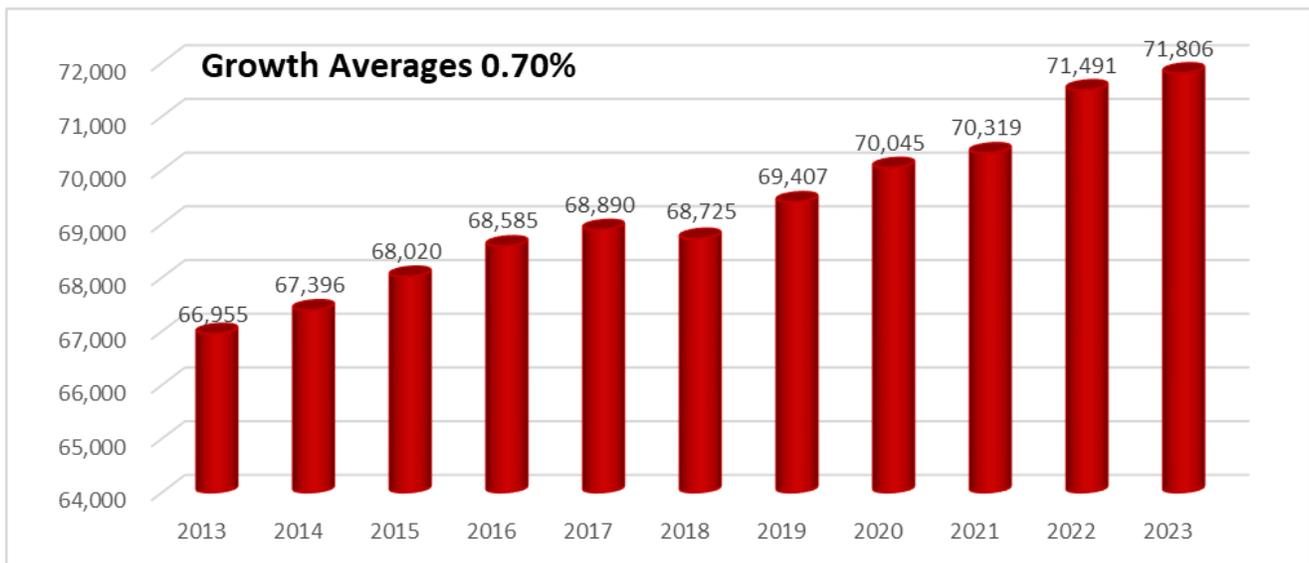
York County consists of approximately 106 square miles, with federal and national park holdings making up roughly 40% of the total area. The County is located in the Virginia Coastal Plain on a peninsula formed by the James and York Rivers and the Chesapeake Bay. This Peninsula includes James City County 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 roughly 72,000 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 0.70%.



Source: Weldon Cooper Center for Public Service-Updated January 29, 2024

Age

The median age in the County is approximately 40 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 (37.0) and Virginia as a whole (38.7). 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 70.8% of the population. The African-American race represents 13.1% of the population; those of Asian descent represent 5.6%; those of American Indian/Alaskan Native, Native Hawaiian/Pacific Islander, and other descents represent 1.7%; while the remaining 8.8% identify as belonging to two or more races. Additionally, 7.3% of the population identifies as being of Hispanic descent.

Households

Roughly 60% of the County's 27,400 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 2.67 persons per household, is the highest on the Peninsula and higher than averages for both the state (2.50) and the Virginia Beach-Norfolk-Newport News metropolitan area (2.48).

Labor Force and Unemployment

The civilian labor force is well educated, with 94% of the population holding at least a high school diploma. Of those high school graduates, 46% 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 2023), and it consistently trails the regional, statewide, and national rates. York County's unemployment rate has fallen fairly steadily since 2011, with the exception of 2020. Unemployment climbed in 2020, as it did across the United States because of the COVID-19 pandemic, jumping from 3.0% in March to 10.8% 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 5.7% and continued to rebound in both 2022 and 2023.

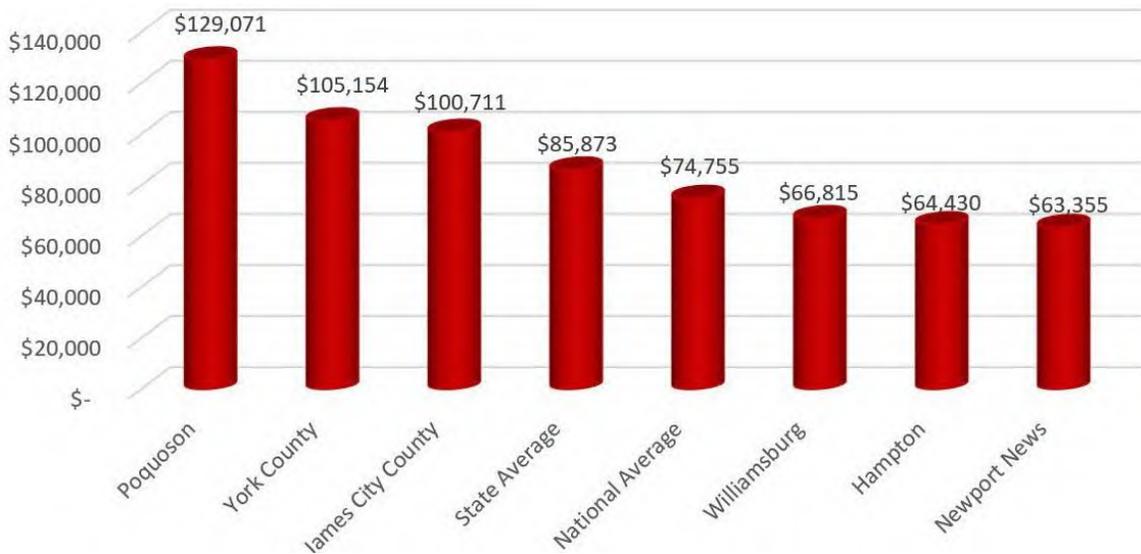
Unemployment Rates



Source: Virginia Employment Commission-October 2023

Income

York County’s median household income of \$105,154 makes it one of the most affluent localities in Hampton Roads, according to the U.S. Census Bureau. York County also has the second lowest poverty rate on the Peninsula with an estimated 4.7% of the population living below the poverty line, according to the Census Bureau.



Source: U.S. Census Bureau, American Community Survey (2018-2022)

Educational Attainment

	York	Virginia	U.S.
Grad./Prof.	19%	16%	12%
Bachelor's	27%	23%	21%
Some College	27%	27%	29%
High School	21%	25%	27%
< 12th Grade	6%	9%	11%

Source: U.S. Census Bureau American Community Survey, Educational Attainment (2022)

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:

"Thank you so much today for your time, efforts and knowledge regarding drainage at Carriage Homes/Williamsburg Commons. Knowing our boundaries and responsibilities will prove helpful now and in the future. Your presentation was great and the copies (colored) were wonderful! Appreciate that Josh was able to join us for a bit and address our concerns too. Helped to clarify! Much appreciated."

"I wanted to take a moment to highlight the incredible work of Skip, Wayne, and crew. We moved to York County from Arizona with little knowledge about grinder pumps. Skip and Wayne have come out multiple times to problem solve how to make our grinder pump work effectively on a quirky hillside. They are incredibly responsive, kind, and friendly. They helped teach me how grinder pumps work and what to do if the alarm goes off, which ended up happening, but I felt confident in how to handle it thanks to prior direction. Skip and crew are well known in our Queen's Lake neighborhood for their work. Every neighbor I've met with a grinder pump has raved about the support they've received too. When hard work and great service can be hard to come by these days, York County Public Works has really shined. We've had wonderful experiences getting help with our trees, grinder pump, and just generally learning all about Virginia related happenings. Great team you've got!"

"I wanted to formally thank you again for your help getting the appropriate tree removal contact in York County government. I wanted to especially pass along how helpful and efficient your York County contact (Kent Henkel) was in guiding me through the approval process paperwork. Kent contacted me Tuesday after the long weekend as you requested. He then sent me the appropriate form along with the suggestions for input on specific questions that might have been confusing. Thanks to his helpfulness and efficiency, I received the approval the same day. Please pass along my comments to his supervisor as Kent deserves the recognition for his service that reflects well on York County government."

York County Division of Housing and neighborhood Revitalization helped over 67 residents with emergency repairs in Fiscal Year 2023. This was done by 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.

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 FY2023, the EDA awarded \$257,752 of grant funding to York County businesses, which will leverage \$3,238,075 of private investment in the County.

In FY2023, the County continued to see strong growth in its business community with 120 new commercial-based businesses and 245 new home-based businesses. Overall, the York County business community experienced growth of 68 net new businesses. The overall trend of local business growth is expected to continue, 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 FY2024, construction was completed on a new 20,000-square-foot flex space on Stafford Court. This space is online and available for occupancy. Southport Holdings also continues to develop property it owns at the end of Stafford Court. Subsequent buildings are slated for construction based upon market demand.

Backfill of vacant retail space in the County continued to be an area of focus last year. In the Edge District, specifically the James-York Plaza Shopping Center, the area experienced a boost on the retail side with several new business openings and expansions including Dominion Dogs, The Swirl, Parker & Peony Boutique, Colonial Iron Gym, Catalillies Play Café and Williamsburg Floral. In the southern portion of the County, the former Dress Barn space in the Village Square Shopping Center was backfilled by Addicted to Golf. In addition, the Washington Square shopping center welcomed Toscana Ristorante Italiano. Just down the street, Dairy Queen welcomed guests to its new location on Rt. 17.

Patrick Cavanagh, owner of Chilled Ponds Ice Sports Complex in Chesapeake, completed acquisition of the former Iceplex facility in the Kiln Creek area of York County. In association with the acquisition, Mr. Cavanagh began work on an estimated \$2 million renovation of the facility that will upgrade and modernize the new Chilled Ponds Yorktown, and allow the facility to be better



positioned to operate in partnership with the Chesapeake facility to attract regional ice hockey tournaments.

Chilled Ponds also worked with York County Parks & Recreation to create specific free public skating sessions for York County residents beginning in FY2024.

www.chilledponds.com

Home-Based Business Support

In 2023, 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 2023, 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 2023 were AdvisorFinder, an online marketplace to help people find a financial advisor; Forentify, a software solution to detect different kinds of manipulated media; and InfraSGA, a bioretention solution that marries simplicity, uniformity, and adaptability in a cost-effective package for urbanized and highly-constrained environments. START Peninsula will continue in 2024/2025 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 completed site assessment and pre-engineering work for the new solar array to be installed on the 250-acre portion of the Kings Creek Commerce Center site with project construction scheduled to begin in FY2024. With assistance from York County, EVRIFA posted a Request for Proposals and awarded a contract for TRC Companies INC. to complete site assessment work, develop conceptual site layout options, and begin design of transportation and utility infrastructure plans for the remaining portion of the Kings Creek Commerce Center property. This and other continued work on the Kings Creek Commerce Center project has elevated the site from a Tier 2 to a Tier 4 project through the Virginia Business Ready Site Program. Additionally, a traffic study is currently underway to further progress future development of the site. This work is being funded by a GO Virginia state grant and will assist in marketing the property for future prospects.



The EDGE District continued efforts to begin the formation of a formal business-led association. This handoff from local government guidance to a formal business association is key to furthering the development of The EDGE District's identity and encouraging additional businesses to tie into The EDGE District's efforts.

In 2023, the area experienced a boost on the retail side with several new business openings and expansions in the James-York Plaza including Dominion Dogs, The Swirl, Parker & Peony Boutique, Colonial Iron Gym, Catalillies Play Café and Williamsburg Floral. The EDGE kicked off its inaugural SHAREcase Restaurant Week and Casa Pearl celebrated 5 years in the District. Once again, the EDGE District participated in the annual Local Boost holiday program pop-up events designed to help customers find and support small businesses in their community.

Hampton Roads Alliance



In 2023, 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.

As a result of the County’s move to consolidate the Offices of Economic Development and Tourism into a single department, there has been a focus on leveraging strategic partnerships to capture regional benefits and opportunities, as well as challenge preconceived notions related to tourism and economic development. The newly formed Department has used this focus to achieve goals that are not only directly



related to the strategic priorities of the York County Board of Supervisors, such as quality of life and place-making, but also those related to the five pillars of health, education, environmental/recreational opportunities, social and cultural activities, and information/communications technology.



Statistical Information

Top Employers

<u>Employer</u>	<u>Industry</u>	<u>No. of Employees</u>
Naval Weapons Station/Cheatham Annex	Government	2,731
York County School Division	Government	1,874
U.S Coast Guard Station	Government	1,474
York County Government	Government	862
Sentara Williamsburg Regional Medical Center	Hospital	830
Water Country	Water Park	758
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park	439
Walmart	Retail	385
Kroger	Retail	225
Food Lion	Retail	212

Includes full-time and part-time positions

Source: York County, Annual Comprehensive Financial Report - June 30, 2023

Taxpayers

<u>Taxpayer</u>	<u>2022 Assessed Valuation</u>	<u>% of Total Assessment</u>
Virginia Power Company	\$ 334,791,310	2.82%
Lawyers Title/Fairfield Resorts/Wyndham	195,740,460	1.65%
City of Newport News	134,027,100	1.13%
Kings Creek Plantation	100,471,145	0.85%
GWR OP Lessee VA LLC (Great Wolf Lodge)	83,118,140	0.70%
BP/Western Refining/ Plains Marketing	70,254,940	0.59%
Moyork LLC (Commonwealth Apartments)	57,413,100	0.48%
Busch Entertainment/Water Country USA	57,173,135	0.48%
De Arbordale LLC	49,082,065	0.41%
Walmart	39,789,815	0.34%
	<u>\$ 1,121,861,210</u>	<u>9.45%</u>

Source: York County, Annual Comprehensive Financial Report - June 30, 2023.

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.



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
2023	12,855	\$172,959,452	\$13,455
2022	12,609	150,797,193	11,959
2021	12,244	152,426,999	12,449
2020	12,914	141,539,075	10,960
2019	12,756	138,364,647	10,847

Source: York County School Division, Annual Comprehensive Financial Report - June 30, 2023
Per Pupil Expenditures FY2023

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, DODEA, 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 2025

The adopted budget for all funds net of transfers to other funds for Fiscal Year 2025 is \$264.4 million. It consists of the General Fund budget of \$189.0 million, the Enterprise Funds Expense Budget of \$29.4 million, the Debt Service Funds of \$26.4 million, the Capital Projects Budget of \$17.3 million and other funds that amount to \$46.5 million, less \$44.2 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 \$76.1 million or 28.8% 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 \$188.3 million. After Education and Educational Services, the second highest expenditure category for the County is Public Safety. This function comprises \$55.1 million or 20.8% of the total budget.

A brief description of each fund type and any significant impacts for the Fiscal Year 2025 follows.

General Fund Budget - \$188,965,624

General Fund Revenues

General Fund revenues are derived from a variety of sources. Of the \$189.0 million in revenue estimated for Fiscal Year 2025, \$170.7 million, or 90.3%, is from local revenue. The primary sources of local revenue are General Property Taxes (62.3%) and Other Local Taxes (22.0%), which combined are \$159.3 million, or 84.3% of the total revenue.

Calendar Year 2024 is a reassessment year and resulted in an increase in property values. In addition, the first payment of taxes will be due in FY2024. Therefore, included in the adopted budget is a decrease in the real estate tax rate from \$0.77 to \$0.74. While 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, the personal property tax rates have also been reduced from \$3.90 to \$3.80. In addition, the vehicle license fee has been eliminated as of January 1, 2024.

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 6.0% of the General Fund revenues, or \$11.4 million. Other sources total \$2.6 million, or 1.4%, and include payments from the School Division for grounds maintenance, video services, radio maintenance, and law enforcement, as well as funds from James City County for the consolidation of the Emergency Communications Center. 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 \$15.7 million, or 8.3%, is from various state and federal government supported programs.

General Fund Expenditures

The total adopted General Fund expenditure budget is \$189.0 million, which is \$14.3 million, or 8.2%, higher than the current year budget. Included in the General Fund is a \$2.2 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 a compensation increase and an employer health insurance rate increase. The adopted compensation plan consists of an increase of 4% and \$500 for all full-time County employees for FY2025. This translates into an increase ranging from approximately 4.3% to 6.4% for full-time County employees. There is also an increase in health insurance rates for both employee and employer portions effective January 1, 2025. Sixteen new positions are also included in the budget and consist of eight deputies, six firefighters, one animal control officer, and one Emergency Communications position. In addition, twenty-three positions were added in Emergency Communications as a result of the James City County Emergency Communications Consolidation. Personnel vacancies have been reallocated for critical positions.

Enterprise Funds Expense Budgets - \$29,462,231

The various funds included in this total are the Solid Waste Management Fund (\$7.6 million), the Water Utility Fund (\$0.3 million), the Sewer Utility Fund (\$15.9 million), the Yorktown Operations Fund (\$0.2 million), and the Regional Radio Project Fund (\$5.3 million). Revenue in these funds are primarily generated through user fees and connection charges. Included in the Solid Waste Management Fund are fee increases due to the increase in the cost of the service. These fee increases are detailed in the table below.

Solid Waste Fund Adopted Monthly Rates

	Current Rates	Adopted Rates
Recycling Only	\$7.50	\$13.00
Trash only	\$21.50	\$24.00
Trash and Recycling	\$24.50	\$34.00
Trash and Recycling Low Income	\$15.00	\$17.50
Extra Toter	\$10.00	\$12.00
Private /Long Lane Trash and Recycling	\$16.00	\$18.00
Back Yard Service	\$12.25	\$14.00
Senior Citizen	\$20.00	\$22.50

There are no other 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 2025 include emergency generator replacement, and the Kiln Creek Sewer Extension alongside sewer line and pump station rehabilitation projects included in the six-year CIP.

Other County Funds Expense Budgets - \$90,234,977

Other fund types maintained by the County include Special Revenue Funds (\$17.3 million), Debt Service Funds (\$26.4 million), Capital Projects Funds (\$17.3 million), and Internal Service Funds (\$29.3 million). These are special-purpose fund types that account for various activities throughout the County. The expenditure budgets for these combined funds reflect an increase of \$8.0 million. The Tourism Fund is included in the Special Revenue Funds and contains a payment to the Historic Triangle Recreational Facilities Authority for ongoing operational costs. Also included are the Debt Service Funds for both the County and the School capital projects which show a net increase primarily driven by an increase in the transfer to School 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 12% for the County and 2% for the employee portion effective January 1, 2025.

Interfund Transfers - \$44,225,562

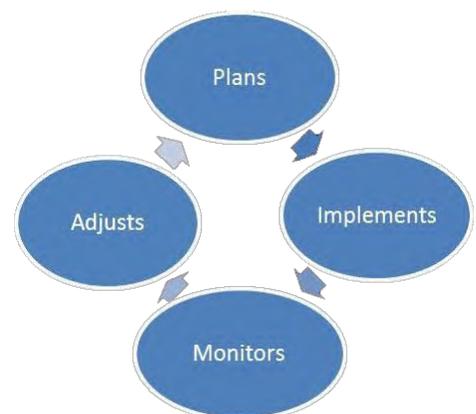
As a part of doing business, funds are transferred from one County fund to another. These transfers include transfers from the General Fund for debt service payments or the Capital Projects Funds for capital projects. They also include payments collected in one fund for services provided in either Special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

Budget Process and Calendar

The budget development process is a year round cycle that starts in the summer with the Capital Improvements Program. The Operating Budget season is kicked-off in early October with “Budget Call.” 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. The Budget Division staff also holds multiple training sessions with department users. 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. To determine affordability of capital projects recommended in the Capital Improvements Program, a six-year funding model is prepared which also assists 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 of \$75,000 or less 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, and 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:

FY2025 Operating Budget Calendar

August 2023

8/2/2023 Wednesday FY2025-FY2030 Capital Improvements Program forms distributed to departments

September 2023

9/1/2023 Friday FY2025-FY2030 Capital Improvements Program submissions are due to Budget

9/28/2023 Thursday FY2025 Budget Call for all departments

October 2023

10/3/2023 Tuesday FY2025 Agency Funding Request Packages distributed

10/20/2023 Friday Capital Improvements Program Review Committee Meeting

November 2023

11/30/2023 Thursday FY2025-FY2030 CIP package/funding model due to County Administrator

December 2023

12/15/2023 Friday All FY2025 submissions due from departments

January 2024

1/5/2024 Friday FY2025 revenue estimates from Director of Finance

1/16/2024 Tuesday Begin Budget Review Committee Meetings

1/16/2024 Tuesday FY2025 Public Budget Listening Session (formerly Public Forum)

February 2024

2/2/2024 Friday Board Retreat

2/6/2024 Tuesday Preliminary Capital Improvement Program presented to the Board

2/13/2024 Tuesday Final Budget Review Committee Meeting

March 2024

3/5/2024 Tuesday FY2025 Budget - Work Session

3/19/2024 Tuesday Presentation of FY2025 Proposed Budget

3/26/2024 Tuesday Budget Listening Session

3/27/2024 Wednesday FY2025 Agency Funding notifications distributed

April 2024

4/2/2024 Tuesday FY2025 Budget - Work Session

4/16/2024 Tuesday Public Hearings on FY2025 Budget and CY2024 Tax Rates

May 2024

5/7/2024 Tuesday Adoption of FY2025 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.

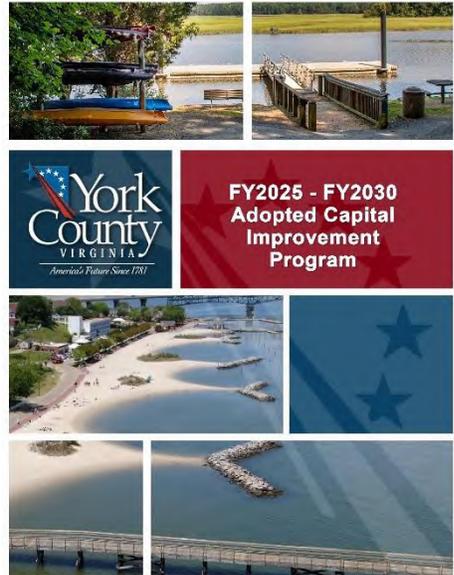
5. Capital Improvements Program

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.

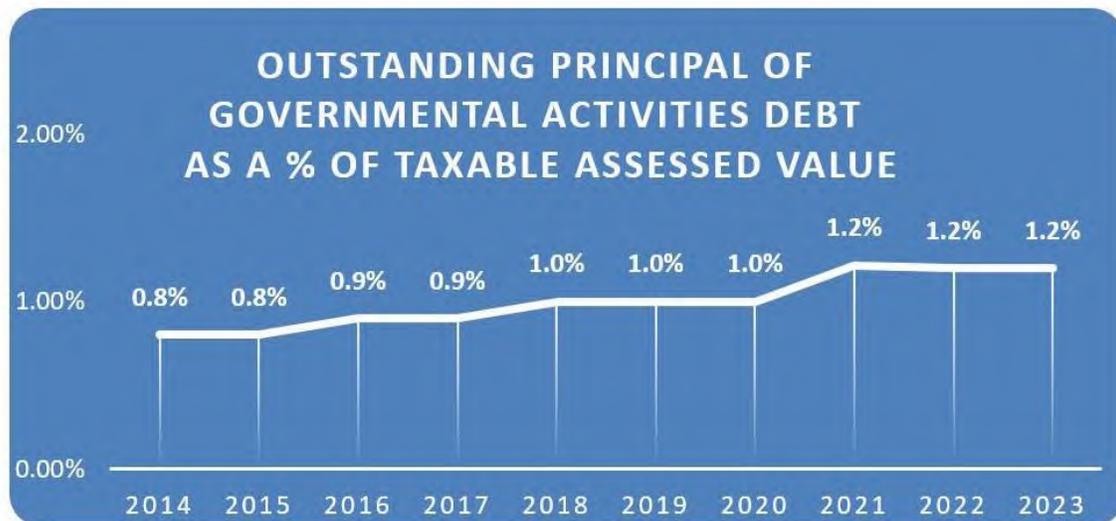
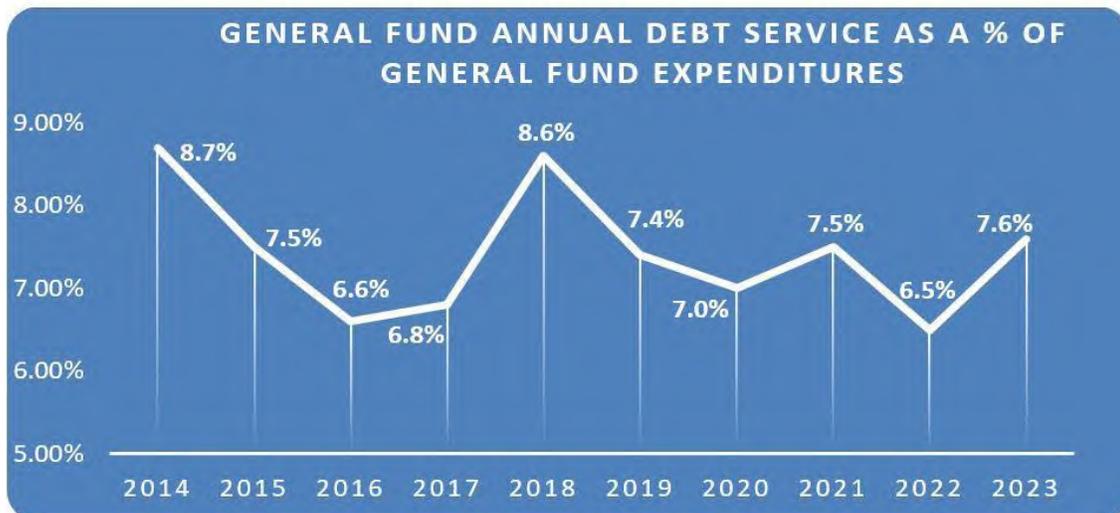
Recognizing both the historical interest rate savings and the risks associated with variable rate debt, the County will limit variable rate debt exposure to approximately 20% of total outstanding debt. Debt service on any variable rate debt will be budgeted at a conservative interest rate. Prior to issuing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

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.

Safekeeping 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.

Safekeeping

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 (Statement of Auditing Standards No. 70, or SAS 70).

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 (ratings 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: the repurchase agreement has 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.

In 2018, Moody's rated York County's lease revenue debt Aa1, the second-highest rating offered by the firm. At that time the County did not have any general obligation bonds, but in a 2020 evaluation, York County's general obligation debt also earned a rating of 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. 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, Education Debt Service, Sewer Fund and Solid Waste Fund are projected to be major funds in fiscal year 2025.

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

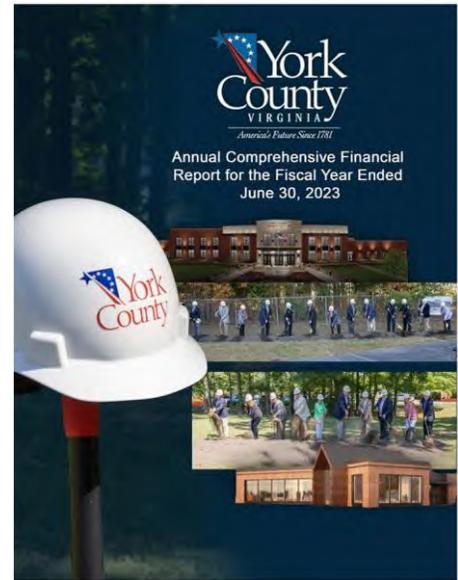
related cash flows, is used for the proprietary funds, except for depreciation, amortization, debt principal payments and capital outlay.

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 expended 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 expended (budget).
- Capital outlay in the proprietary funds are recorded as capital assets (GAAP) versus expended (budget).



Summary Page Guide

Information Technology

Department Overview

Provides state-of-the-art technology network operation of County government with accessible to its residents.

Department Overview:
Briefly describes the Department.



Mission

To strategically plan, deploy, and manage innovative technology solutions that support the County's operations and community engagement.

Mission Statement:
Describes the mission for this department.

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 support of County's operational and customer service needs.
- Monitor, maintain, and upgrade the County's local and wide area network as needed, where possible.
- Manage GIS technology to enhance coordination of Community Development and Planning County departments.

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



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 and maintains the IT infrastructure, servers, and the County's information systems.
- Coordinates the development of the County's Geographic Information System (GIS), which provides an automated mapping, land records, and geographic information, and analysis of geo-based information.
- Assists in the identification, testing, procurement, and software licenses throughout County government; 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.

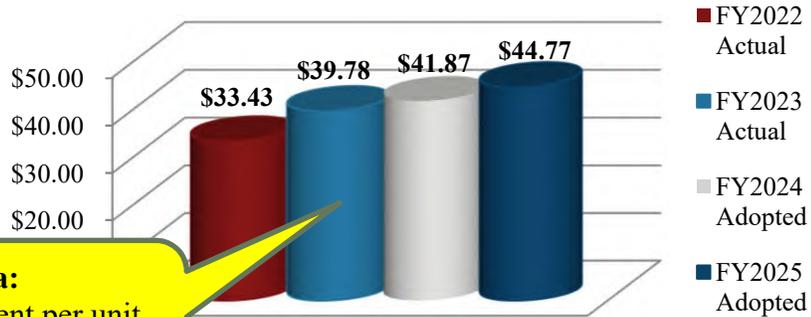
Divisions: This area describes in more detail the department divisions and the services they provide.

Summary Page Guide

Information Technology



General Fund Expenditures Per Capita



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

Key Service Indicators:

Key Service Indicators:
Tie to goals on previous page.

	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Number of help desk calls and work orders	3,780	4,425	4,625	4,825
Number of computers deployed	950	1,120	1,200	1,250



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.

York County Departmental Budget Documents <u>Board of Supervisors</u>				
Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Revenues	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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				

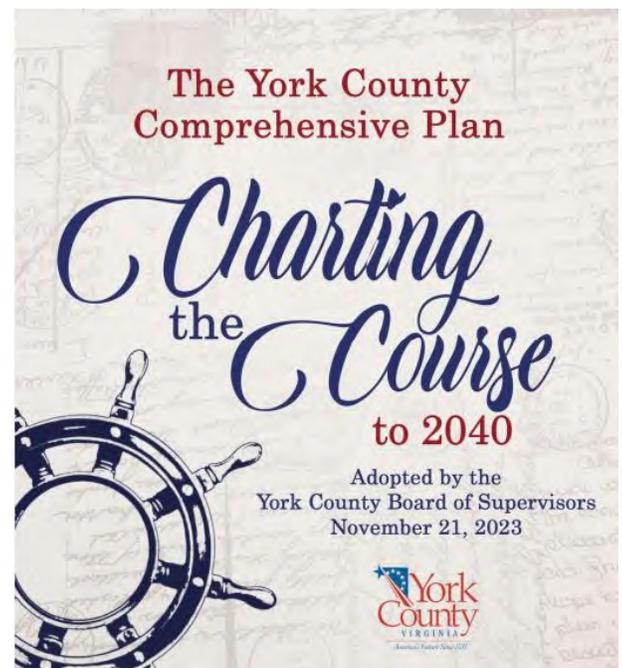
• Funding for personnel reflects a 4.00% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

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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 an intensive process of reviewing and updating the plan with the formation of a Steering Committee of County residents to oversee the process. Public meetings were 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*, was approved in November 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.



Public Facilities

Goal: Cultivate a community where the citizens feel safe from crime, receive prompt and effective emergency services when needed, have a first-rate public education system, and have convenient access to public facilities at appropriate locations to serve them economically and efficiently, contributing to a better quality of life for citizens.

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.



Environment

Goal: Establish and preserve a sustainable balance between York County's natural and built environment that contributes positively to the health and 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 and development.
- Prevent the loss of life, injury, and property damage from natural hazards.
- Protect air quality for York County residents.
- Prevent and reduce pollution of the Chesapeake Bay, the York River, and their tributaries.
- Protect the quality and quantity of drinking water in York County.
- Protect County residents, homes, businesses, infrastructure, and ecosystems from the impacts of sea level rise and coastal flooding.
- Enhance public awareness of the importance of coastal ecosystems, environmental conservation, and preservation.

Economic Development

Goal: Build a healthy and diverse economic base that provides good job opportunities 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:

- Expand the County's commercial and industrial base.
- Maximize the economic productivity of existing vacant and under-utilized commercial sites.
- Increase visitation to York County.
- Attract and retain younger workers and entrepreneurs.

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 owned by the federal government, especially those rich in historic resources.
- 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.
- Complete a comprehensive archaeological resources inventory to identify archaeologically sensitive areas of the County, as was done with architectural resources.
- Promote heritage tourism in the County.



Housing

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

Objectives:

- Provide for a range of housing types and densities corresponding to the needs of a diverse population while maintaining the predominance of single-family detached housing.
- Provide opportunities for housing that are affordable to households with incomes at or below the median for the Virginia Beach-Norfolk-Newport News Metropolitan Statistical Area.
- Ensure the safety, quality, and viability of the existing housing stock.



Transportation

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



Objectives:

- Reduce traffic congestion on York County's roadways.
- Reduce the number and severity of crashes on the County's transportation network, as measured by the number of fatalities and serious injuries.
- Protect the County's roadway network from sea level rise and recurrent flooding.
- Encourage safe and efficient bicycle and pedestrian travel.
- Provide efficient, reliable, and convenient transit service that connects residential areas and major employment and activity centers with one another.
- Improve commercial air service for Peninsula residents and businesses.
- Enhance the speed, reliability, and frequency of passenger rail service between Hampton Roads and the northeast corridor.



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.
- Bring the new Law Enforcement building to full operation.
- Investment in new equipment including fire apparatus, medic units and biomedical equipment.
- Significant investment in the radio towers for emergency communications.
- 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.
- Organize 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.
- Contribute to the Hampton Roads Alliance to further regional economic development.
- New Tourism Information Center & Dockmaster Building to be constructed 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.
- 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, and the National Association of Counties Leadership Academy.
- 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.
- Continue implementation of converting all streetlights to LED.
- Complete overhaul and upgrade to fuel sites including underground storage tanks and electric vehicle 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 and add electric vehicle charging stations at key locations.
- Substantial investments and construction of new sidewalks and bikeways to safely connect communities and promote active transportation.

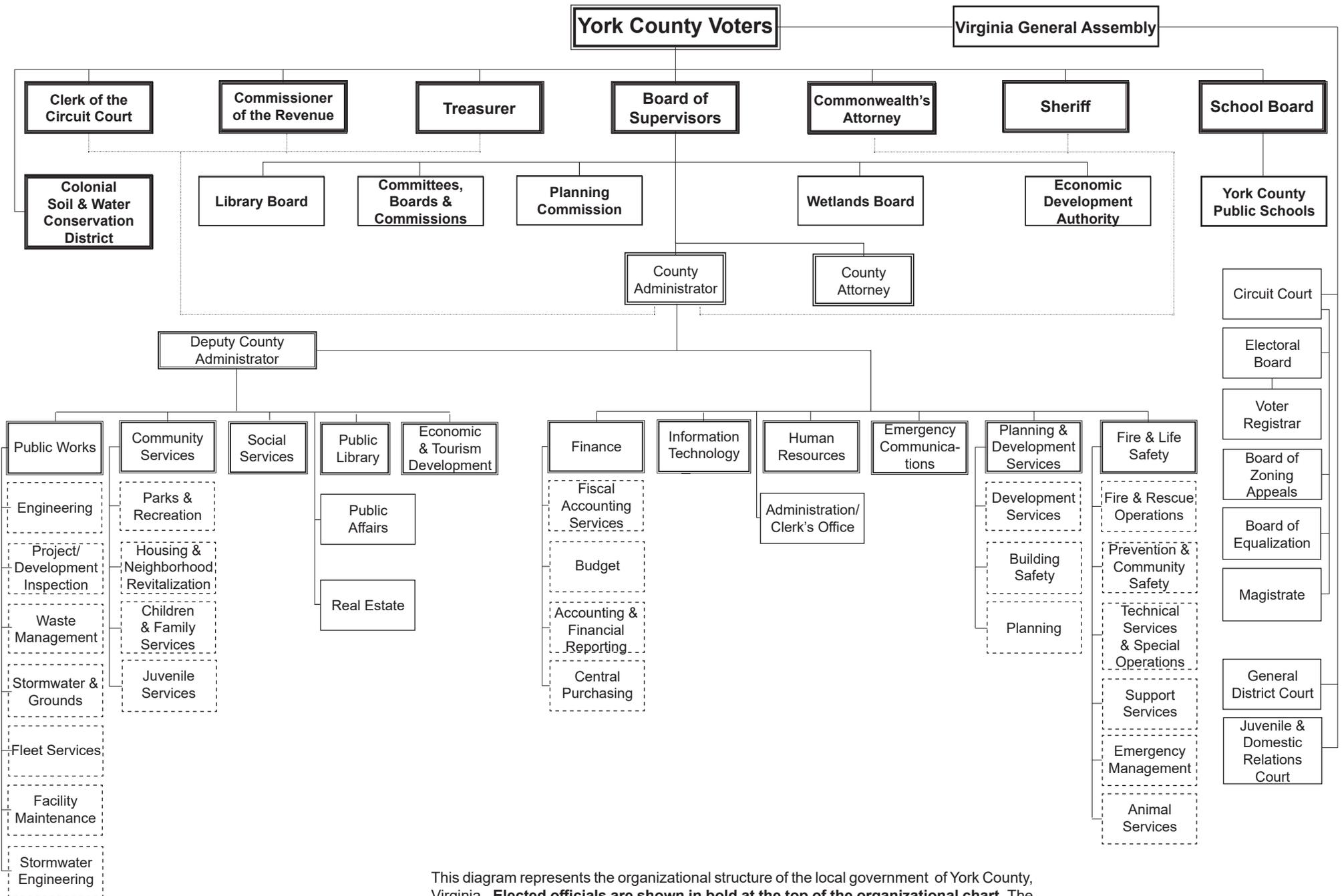
Quality Technology Investments

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.

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 2025 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.



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.

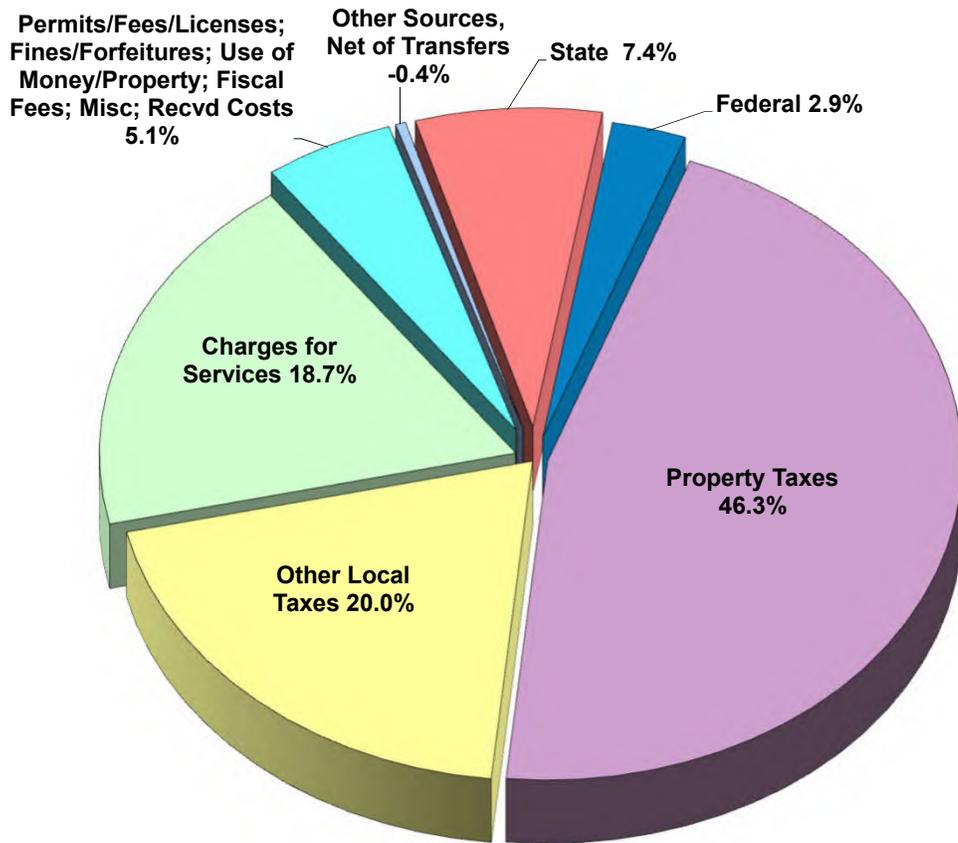
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Summary of Funding Sources By Type

Fiscal Year 2025

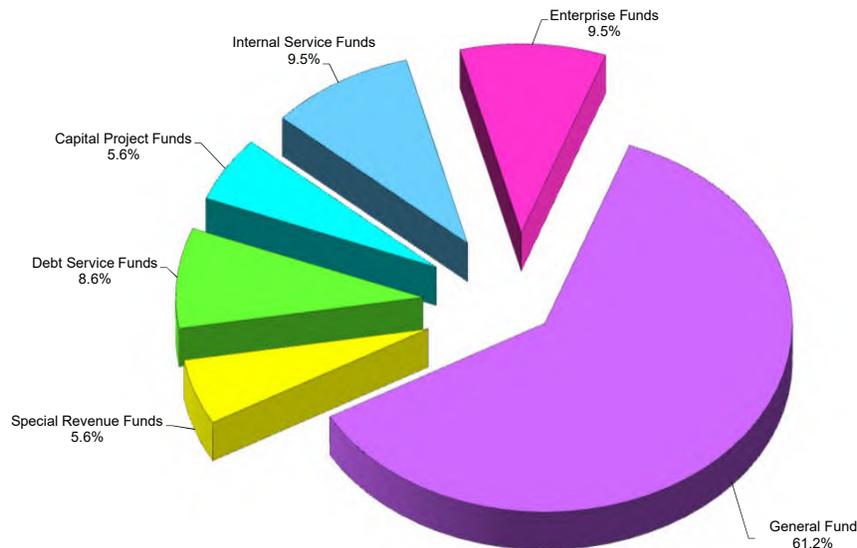
Description	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues
General Fund (Major)				
Property Taxes	\$ 102,526,652	\$ 104,678,478	\$ 107,353,500	\$ 117,700,000
Other Local Taxes	40,216,769	41,512,703	41,903,000	41,600,000
Permits, Fees, and Regulatory Licenses	1,253,372	1,379,400	1,231,000	1,233,610
Fines and Forfeitures	325,486	433,516	495,000	500,095
Use of Money and Property	(64,767)	2,075,783	1,312,001	1,239,121
Charges for Services	3,065,989	3,538,066	2,629,500	3,184,750
Fiscal Agent Fees & Administration	284,637	304,179	290,140	335,000
Miscellaneous	283,195	377,827	170,000	240,000
Recovered Costs	1,637,475	1,584,666	1,688,639	4,670,435
State	14,090,116	14,473,374	14,670,716	15,132,245
Federal	10,465,160	980,628	633,385	539,678
Other Sources	15,977,713	4,882,562	2,265,280	2,590,690
	<u>\$ 190,061,797</u>	<u>\$ 176,221,182</u>	<u>\$ 174,642,161</u>	<u>\$ 188,965,624</u>
Non-major Funds (Aggregate)				
Property Taxes	\$ 407,758	\$ 351,680	\$ 340,294	\$ 307,894
Other Local Taxes	8,865,481	9,375,453	9,828,215	9,278,115
Fines and Forfeitures	5,235	7,641	5,900	5,900
Use of Money and Property	732,133	2,353,464	591,755	737,294
Charges for Services	35,501,504	38,155,784	40,614,085	44,526,043
Miscellaneous	2,483,269	2,872,634	2,447,534	2,461,833
Recovered Costs	884,926	1,781,932	1,677,688	1,703,993
State	2,843,120	4,069,434	2,909,117	3,609,323
Federal	5,287,216	5,744,041	5,246,512	6,950,892
Other Sources	73,993,407	51,390,760	39,752,068	40,705,005
	<u>\$ 131,004,049</u>	<u>\$ 116,102,823</u>	<u>\$ 103,413,168</u>	<u>\$ 110,286,292</u>
Total				
Property Taxes	\$ 102,934,410	\$ 105,030,158	\$ 107,693,794	\$ 118,007,894
Other Local Taxes	49,082,250	50,888,156	51,731,215	50,878,115
Permits, Fees and Regulatory Licenses	1,253,372	1,379,400	1,231,000	1,233,610
Fines and Forfeitures	330,721	441,157	500,900	505,995
Use of Money and Property	667,366	4,429,247	1,903,756	1,976,415
Charges for Services	38,567,493	41,693,850	43,243,585	47,710,793
Fiscal Agent Fees & Administration	284,637	304,179	290,140	335,000
Miscellaneous	2,766,464	3,250,461	2,617,534	2,701,833
Recovered Costs	2,522,401	3,366,598	3,366,327	6,374,428
State	16,933,236	18,542,808	17,579,833	18,741,568
Federal	15,752,376	6,724,669	5,879,897	7,490,570
Other Sources	89,971,120	56,273,322	42,017,348	43,295,695
	<u>\$ 321,065,846</u>	<u>\$ 292,324,005</u>	<u>\$ 278,055,329</u>	<u>\$ 299,251,916</u>
Transfers	(48,178,999)	(54,697,408)	(41,428,208)	(44,225,562)
Total - Net	<u>\$ 272,886,847</u>	<u>\$ 237,626,597</u>	<u>\$ 236,627,121</u>	<u>\$ 255,026,354</u>

Funding Sources By Type



Summary of Expenditures/Expenses by Function Fiscal Year 2025

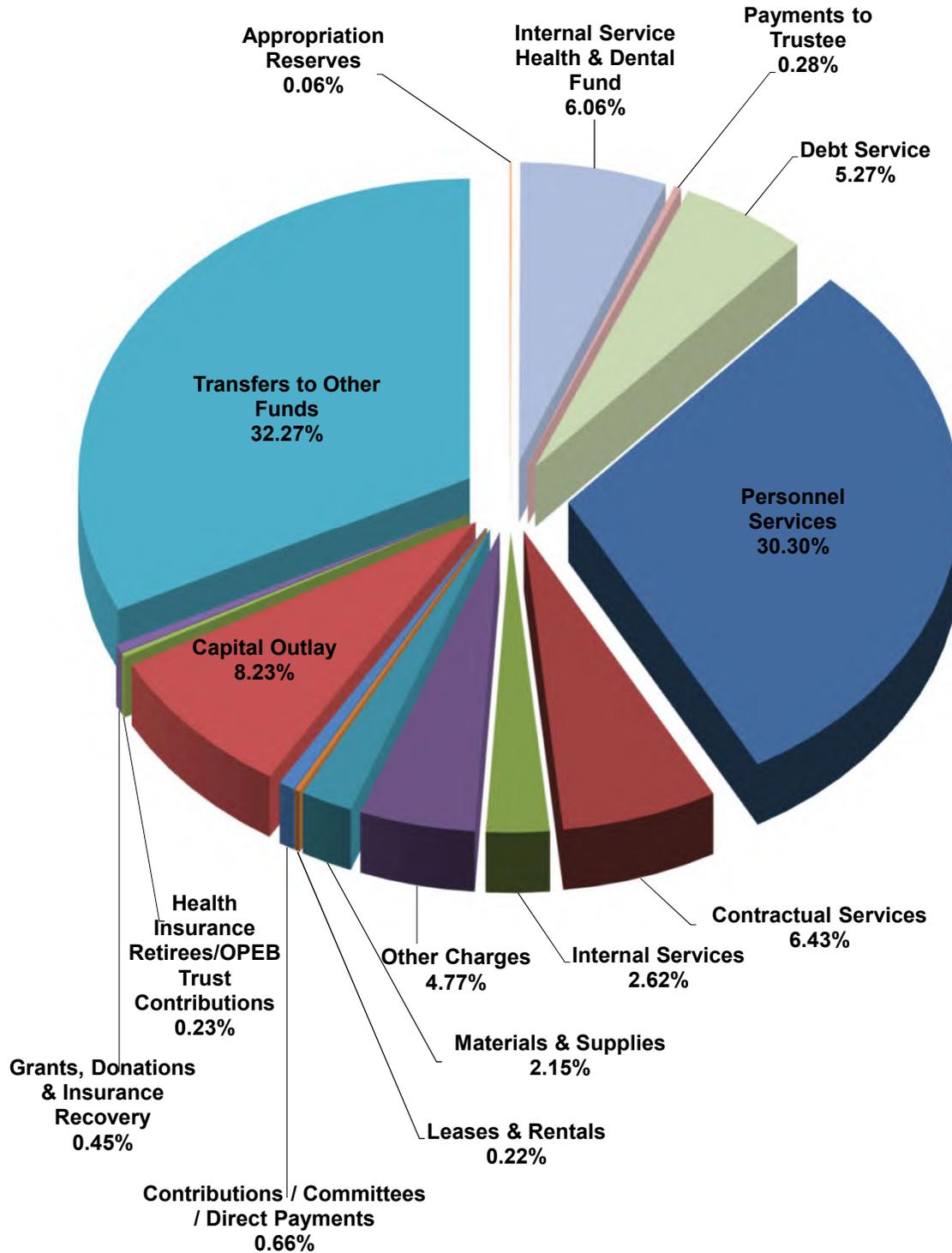
Description	FY2022 Actual Expenditures/ Expenses	FY2023 Actual Expenditures/ Expenses	FY2024 Adopted Expenditures/ Expenses	FY2025 Adopted Expenditures/ Expenses
General Fund				
Administrative Services	\$ 4,521,424	\$ 3,262,035	\$ 3,551,289	\$ 3,639,861
Judicial Services	2,671,757	3,408,761	3,591,608	3,995,146
Public Safety	35,885,535	44,989,392	48,061,777	55,096,617
Planning & Development Services	2,443,638	2,925,082	3,394,136	3,774,658
Management Services	8,913,196	11,157,673	11,954,596	13,273,903
Education & Educational Services	68,401,817	71,236,889	73,467,588	76,059,349
Human Services	3,964,737	4,574,103	4,803,626	5,248,062
Public Works	9,183,339	10,630,921	11,586,504	12,422,147
Community Services	12,224,015	3,585,953	3,970,487	4,531,513
Capital Outlay & Fund Transfers	23,177,648	32,045,513	9,492,535	9,580,820
Non-Departmental	8,851,110	2,117,040	768,015	1,343,548
Special Revenue Funds				
Tourism Fund	3,770,217	3,880,912	4,803,851	4,882,104
Social Services Fund	6,796,843	7,568,680	7,887,515	8,863,309
Law Library Fund	3,216	2,452	6,000	6,000
Children & Family Services Fund	1,712,900	1,876,054	1,929,814	1,991,753
Community Development Authority Revenue Account Fund	1,242,695	1,078,357	1,101,294	1,070,894
Grant Fund	1,730,866	1,341,361	403,000	445,500
Debt Service Funds				
County Debt Service Fund	3,218,528	5,699,765	4,932,535	4,920,820
School Debt Service Fund	8,173,472	18,315,829	19,284,660	21,527,860
Capital Project Funds				
Stormwater Management Fund	1,512,087	4,803,381	2,479,940	3,940,651
Yorktown Capital Improvements Fund	-	-	929,110	507,226
County Capital Fund	19,831,359	30,170,876	11,795,000	12,820,000
Internal Service Funds				
Workers' Compensation Fund	345,567	383,452	368,255	375,365
Revenue Stabilization Reserve Fund	2,000,000	-	-	-
Vehicle Maintenance Fund	5,188,509	5,300,036	7,353,649	7,204,598
Health & Dental Insurance Fund	15,367,518	14,848,943	16,589,450	18,697,400
Information Technology Fund	1,513,576	1,668,445	2,352,511	2,981,497
Enterprise Funds				
Solid Waste Management Fund	5,851,825	6,281,438	6,731,256	7,643,144
Water Utility Fund	722,640	328,549	329,365	329,959
Sewer Utility Fund	12,367,128	13,022,965	16,131,193	15,945,912
Yorktown Operations Fund	212,897	214,404	212,527	234,315
Regional Radio Project Fund	3,650,445	5,722,281	5,196,056	5,308,901
Total	275,450,504	312,441,532	285,459,142	308,662,832
Transfers	(48,178,999)	(54,697,408)	(41,428,208)	(44,225,562)
Total - Net	\$ 227,271,505	\$ 257,744,124	\$ 244,030,934	\$ 264,437,270



Summary of Expenditures/Expenses by Type Fiscal Year 2025

Description	FY2022 Actual Expenditures/ Expenses	FY2023 Actual Expenditures/ Expenses	FY2024 Adopted Expenditures/ Expenses	FY2025 Adopted Expenditures/ Expenses
General Fund (Major)				
Personnel Services	\$ 51,599,123	\$ 61,637,960	\$ 65,854,666	\$ 73,702,511
Contractual Services	9,872,491	9,722,769	11,315,973	12,516,078
Internal Services	4,911,474	5,543,401	5,824,920	6,582,733
Other Charges	2,597,084	3,088,320	3,379,159	4,040,782
Materials & Supplies	2,021,128	2,277,905	2,713,024	2,872,350
Leases & Rentals	8,741,876	654,602	570,650	576,052
Contributions/Committees/Direct Payments	250,944	346,088	351,350	352,698
Capital Outlay	524,108	1,067,161	311,935	731,195
Health Insurance Retirees/OPEB Trust Contributions	697,783	768,021	475,000	700,000
Grants, Donations, & Insurance Recovery	260,588	787,265	703,480	712,091
Transfers to Other Funds	91,846,017	103,727,474	83,017,004	85,979,134
Appropriation Reserves	210,176	21,570	125,000	200,000
Pandemic Expenses	6,705,424	290,826	-	-
	<u>180,238,216</u>	<u>189,933,362</u>	<u>174,642,161</u>	<u>188,965,624</u>
Non-major Funds (Aggregate)				
Personnel Services	14,120,757	15,671,163	18,034,840	19,853,023
Contractual Services	5,423,401	5,986,096	6,579,970	7,342,908
Internal Services	1,054,744	1,130,509	1,273,920	1,489,590
Other Charges	8,458,751	8,874,634	9,370,725	10,677,062
Materials & Supplies	2,987,668	2,917,479	3,625,733	3,755,488
Leases & Rentals	105,865	137,187	97,660	102,513
Contributions/Committees/Direct Payments	1,643,627	1,293,177	1,255,995	1,672,848
Capital Outlay	28,340,145	41,693,873	24,322,410	24,662,726
Grants, Donations, & Insurance Recovery	1,861,002	1,652,929	637,535	680,035
Transfers to Other Funds	2,686,249	10,597,690	11,784,772	13,625,441
Internal Service Health & Dental Fund	15,367,518	14,848,943	16,589,450	18,697,400
Payments to Trustee	1,066,456	896,832	914,314	878,304
Debt Service	12,096,105	16,807,658	16,329,657	16,259,870
	<u>95,212,288</u>	<u>122,508,170</u>	<u>110,816,981</u>	<u>119,697,208</u>
Total				
Personnel Services	65,719,880	77,309,123	83,889,506	93,555,534
Contractual Services	15,295,892	15,708,865	17,895,943	19,858,986
Internal Services	5,966,218	6,673,910	7,098,840	8,072,323
Other Charges	11,055,835	11,962,954	12,749,884	14,717,844
Materials & Supplies	5,008,796	5,195,384	6,338,757	6,627,838
Leases & Rentals	8,847,741	791,789	668,310	678,565
Contributions/Committees/Direct Payments	1,894,571	1,639,265	1,607,345	2,025,546
Capital Outlay	28,864,253	42,761,034	24,634,345	25,393,921
Health Insurance Retirees/OPEB Trust Contributions	697,783	768,021	475,000	700,000
Grants, Donations & Insurance Recovery	2,121,590	2,440,194	1,341,015	1,392,126
Transfers to Other Funds	94,532,266	114,325,164	94,801,776	99,604,575
Appropriation Reserves	210,176	21,570	125,000	200,000
Internal Service Health & Dental Fund	15,367,518	14,848,943	16,589,450	18,697,400
Payments to Trustee	1,066,456	896,832	914,314	878,304
Debt Service	12,096,105	16,807,658	16,329,657	16,259,870
Pandemic Expenses	6,705,424	290,826	-	-
	<u>275,450,504</u>	<u>312,441,532</u>	<u>285,459,142</u>	<u>308,662,832</u>
Transfers	<u>(48,178,999)</u>	<u>(54,697,408)</u>	<u>(41,428,208)</u>	<u>(44,225,562)</u>
Total - Net	<u>\$ 227,271,505</u>	<u>\$ 257,744,124</u>	<u>\$ 244,030,934</u>	<u>\$ 264,437,270</u>

Expenditures By Type



**Summary of Funding Sources and Expenditures/Expenses
Fiscal Year 2025 Adopted Budget**

	Major - General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Enterprise Funds	Grand Total
Revenue							
Local	\$ 170,703,011	\$ 5,757,994	\$ -	\$ 2,253,000	\$ 6,574,598	\$ 24,566,744	\$ 209,855,347
State and Federal	15,671,923	7,248,155	246,120	2,583,440	500,000	15,000	26,264,638
Other Financing Sources	2,590,690	3,977,255	26,202,560	5,857,226	21,056,125	3,448,075	63,131,931
	<u>\$ 188,965,624</u>	<u>\$ 16,983,404</u>	<u>\$ 26,448,680</u>	<u>\$ 10,693,666</u>	<u>\$ 28,130,723</u>	<u>\$ 28,029,819</u>	<u>\$ 299,251,916</u>
Expenditures/Expenses	<u>\$ 188,965,624</u>	<u>\$ 17,259,560</u>	<u>\$ 26,448,680</u>	<u>\$ 17,267,877</u>	<u>\$ 29,258,860</u>	<u>\$ 29,462,231</u>	<u>\$ 308,662,832</u>
Net Change in Fund Balance/Net Assets	\$ -	\$ (276,156)	\$ -	\$ (6,574,211)	\$ (1,128,137)	\$ (1,432,412)	\$ (9,410,916)
Beginning Fund Balance/Net Assets, July 1, 2024	35,396,210	6,042,199	1,276,531	43,268,419	14,683,946	21,368,043	122,035,348
Ending Fund Balance/Net Assets, June 30, 2025	<u>\$ 35,396,210</u>	<u>\$ 5,766,043</u>	<u>\$ 1,276,531</u>	<u>\$ 36,694,208</u>	<u>\$ 13,555,809</u>	<u>\$ 19,935,631</u>	<u>\$ 112,624,432</u>

*The fund balance for the non-major funds in the aggregate is projected to decrease in fiscal year 2025. 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 2025 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	\$ 170,703,011	\$ 5,757,994	\$ -	\$ 2,253,000	\$ 6,574,598	\$ 24,566,744	\$ 209,855,347
State and Federal	15,671,923	7,248,155	246,120	2,583,440	500,000	15,000	26,264,638
Other Financing Sources	2,590,690	3,977,255	26,202,560	5,857,226	21,056,125	3,448,075	63,131,931
Less Interfund Transfers	(192,590)	(3,977,255)	(13,373,325)	(4,707,226)	(20,393,191)	(1,581,975)	(44,225,562)
	<u>\$ 188,773,034</u>	<u>\$ 13,006,149</u>	<u>\$ 13,075,355</u>	<u>\$ 5,986,440</u>	<u>\$ 7,737,532</u>	<u>\$ 26,447,844</u>	<u>\$ 255,026,354</u>
Beginning Fund Balance/Net Assets, July 1, 2024	35,396,210	6,042,199	1,276,531	43,268,419	14,683,946	21,368,043	122,035,348
Ending Fund Balance/Net Assets, June 30, 2025	<u>(35,396,210)</u>	<u>(5,766,043)</u>	<u>(1,276,531)</u>	<u>(36,694,208)</u>	<u>(13,555,809)</u>	<u>(19,935,631)</u>	<u>(112,624,432)</u>
	<u>\$ 188,773,034</u>	<u>\$ 13,282,305</u>	<u>\$ 13,075,355</u>	<u>\$ 12,560,651</u>	<u>\$ 8,865,669</u>	<u>\$ 27,880,256</u>	<u>\$ 264,437,270</u>
Expenditures/Expenses							
Expenditures/Expenses	\$ 188,965,624	\$ 17,259,560	\$ 26,448,680	\$ 17,267,877	\$ 29,258,860	\$ 29,462,231	\$ 308,662,832
Less Interfund Transfers	(39,382,371)	(2,501,995)	-	-	(263,664)	(2,077,532)	(44,225,562)
	<u>\$ 149,583,253</u>	<u>\$ 14,757,565</u>	<u>\$ 26,448,680</u>	<u>\$ 17,267,877</u>	<u>\$ 28,995,196</u>	<u>\$ 27,384,699</u>	<u>\$ 264,437,270</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 7/1/2024</u>	<u>Adopted FY2025</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>							
2005 VPSA School Bonds	7/15/2025	14,905,000	2,240,000	1,095,000	79,225	675	1,174,900
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	210,000	70,000	59,475	-	129,475
2012 VPSA School Bonds	7/15/2032	6,925,000	3,910,000	365,000	159,765	850	525,615
2014 VPSA School Bonds	1/15/2035	8,530,000	5,690,000	410,000	218,345	850	629,195
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	2,360,000	750,000	90,845	675	841,520
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	1,915,000	345,000	90,215	850	436,065
2016 VPSA School Bonds	7/15/2036	11,575,000	8,545,000	530,000	264,630	770	795,400
2017 VPSA School Bonds	7/15/2037	8,100,000	6,370,000	345,000	229,570	850	575,420
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,570,000	240,000	55,850	850	296,700
2018 VPSA School Bonds	7/15/2038	7,850,000	6,485,000	315,000	243,315	850	559,165
2019 VPSA School Bonds	7/15/2039	7,765,000	6,730,000	290,000	264,545	850	555,395
2020 VPSA School Bonds	7/15/2040	8,000,000	7,070,000	325,000	200,320	775	526,095
2021 VPSA School Bonds	7/15/2041	8,580,000	8,015,000	305,000	262,760	775	568,535
2022 VPSA School Bonds	7/15/2042	9,080,000	8,905,000	290,000	420,770	850	711,620
2024 VPSA School Bonds	7/15/2044	9,740,000	9,740,000	-	307,085	70,675	377,760
		<u>117,800,000</u>	<u>79,755,000</u>	<u>5,675,000</u>	<u>2,946,715</u>	<u>81,145</u>	<u>8,702,860</u>
<u>Lease Revenue Bonds</u>							
2016A VPFP VRA	10/1/2029	10,375,000	6,325,000	935,000	264,800	-	1,199,800
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	6,275,000	300,000	258,090	-	558,090
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	1,975,000	75,000	88,100	-	163,100
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	31,195,000	1,020,000	1,430,260	-	2,450,260
2022 Motorola Lease Purchase	1/1/2027	2,587,369	1,583,660	517,263	32,307	-	549,570
		<u>54,867,369</u>	<u>47,353,660</u>	<u>2,847,263</u>	<u>2,073,557</u>	<u>-</u>	<u>4,920,820</u>
<u>Enterprise Funds</u>							
<u>Revenue Bonds</u>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	2,790,000	675,000	125,690	-	800,690
2020 VRA Pooled	10/1/2030	1,245,000	930,000	115,000	44,715	-	159,715
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,510,000	-	422,590	1,100	423,690
		<u>17,295,000</u>	<u>13,230,000</u>	<u>790,000</u>	<u>592,995</u>	<u>1,100</u>	<u>1,384,095</u>
Total All Issues		<u>\$ 189,962,369</u>	<u>\$ 140,338,660</u>	<u>\$ 9,312,263</u>	<u>\$ 5,613,267</u>	<u>\$ 82,245</u>	<u>\$ 15,007,775</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 2025	5,675,000	2,946,715	2,330,000	2,041,250	517,263	32,307	790,000	592,995
FY 2026	6,235,000	2,846,616	2,455,000	1,920,197	527,815	21,755	635,000	556,478
FY 2027	5,330,000	2,578,522	2,575,000	1,794,528	538,582	10,987	665,000	523,166
FY 2028	4,640,000	2,296,815	2,705,000	1,664,328	-	-	700,000	488,187
FY 2029	4,845,000	2,091,158	2,840,000	1,531,087	-	-	740,000	451,287
FY 2030	4,610,000	1,898,770	2,975,000	1,393,678	-	-	825,000	411,184
FY 2031	4,485,000	1,722,588	1,900,000	1,275,581	-	-	865,000	367,878
FY 2032	4,665,000	1,540,409	1,990,000	1,180,725	-	-	745,000	326,622
FY 2033	4,845,000	1,355,446	2,090,000	1,083,225	-	-	785,000	287,416
FY 2034	4,505,000	1,185,191	2,185,000	987,172	-	-	820,000	250,387
FY 2035	4,665,000	1,023,729	2,275,000	893,119	-	-	855,000	215,841
FY 2036	4,185,000	866,204	2,375,000	793,497	-	-	890,000	179,850
FY 2037	4,345,000	715,920	2,480,000	689,438	-	-	925,000	142,416
FY 2038	3,685,000	574,326	2,595,000	580,697	-	-	960,000	103,538
FY 2039	3,235,000	451,929	2,705,000	467,888	-	-	995,000	63,215
FY 2040	2,785,000	347,080	2,255,000	361,241	-	-	1,035,000	21,346
FY 2041	2,320,000	256,410	2,355,000	260,159	-	-	-	-
FY 2042	1,865,000	178,150	2,290,000	158,081	-	-	-	-
FY 2043	1,370,000	107,673	2,395,000	53,813	-	-	-	-
FY 2044	715,000	55,375	-	-	-	-	-	-
FY 2045	750,000	18,713	-	-	-	-	-	-
	<u>\$ 79,755,000</u>	<u>\$ 25,057,739</u>	<u>\$ 45,770,000</u>	<u>\$ 19,129,704</u>	<u>\$ 1,583,660</u>	<u>\$ 65,049</u>	<u>\$ 13,230,000</u>	<u>\$ 4,981,806</u>

Consolidated Payments to Agencies

<u>Fund</u>		<u>FY2025 Adopted</u>
	<u>Exemplary Public Safety</u>	
General Fund	Colonial Community Corrections	\$ 149,503
General Fund	Heritage Humane Society	42,500
General Fund	HRPDC-Metrop. Medical Response System (MMRS)	14,361
General Fund	Magistrate	2,000
General Fund	Middle Peninsula Juvenile Detention (Merrimac Center)	164,094
General Fund	Peninsula Regional Animal Shelter	221,601
General Fund	Virginia Peninsula Regional Jail	3,134,400
General Fund	York-Poquoson Social Services-Comprehensive Services Act	532,680
General Fund	York-Poquoson Social Services-Local Match-Programs/Operations	2,448,471
	Sub-total Exemplary Public Safety	<u>\$ 6,709,610</u>
	<u>Excellent Educational Opportunities</u>	
General Fund	Child Development Resources	\$ 75,000
General Fund	Colonial Juvenile Services Commission	188,595
General Fund	Virginia Peninsula Community College	143,058
General Fund	Williamsburg Regional Library	826,845
General Fund	YMCA RF Wilkinson	100,000
General Fund	YMCA Victory	200,000
	Sub-total Excellent Educational Opportunities	<u>\$ 1,533,498</u>
	<u>Value-Driven Economic Development</u>	
Tourism Fund	Daughters of the American Revolution Comte de Grasse Chapter	\$ 10,000
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
Tourism Fund	Historic Triangle Recreational Facilities Authority	321,424
General Fund	Hampton Roads Alliance	80,555
General Fund	Hampton Roads Military & Federal Facilities Alliance	35,746
General Fund	Hampton Roads Workforce Council	17,835
Tourism Fund	Historic Triangle Recreational Facilities Authority-Operating Subsidy	400,000
Tourism Fund	Jamestown-Yorktown Foundation INC	100,000
General Fund	Launchpad Regional Incubator	34,500
General Fund	Sister Cities	5,000
General Fund	START Peninsula	7,004
General Fund	Small Business Development Center	10,000
Tourism Fund	Virginia Living Museum	5,000
General Fund	Virginia Peninsula Chamber of Commerce	17,500
Tourism Fund	Waterman's Museum	45,000
General Fund	Williamsburg Area Transit Authority (WATA)	347,191
General Fund	York County Chamber of Commerce	20,000
Tourism Fund	York County Historical Committee	20,166
Tourism Fund	York County Historical Museum	5,000
Tourism Fund	Yorktown Foundation-Administrative Support	4,000
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>\$ 1,643,097</u>
	<u>Outstanding Communications & Customer Service</u>	
General Fund	Boys and Girls Club	\$ 10,000
General Fund	Colonial Behavioral Health	1,172,000
General Fund	Community Services Grants	62,080
General Fund	Lackey Free Clinic	60,000
General Fund	Peninsula Community Foundation	5,000
General Fund	Peninsula Alcohol Safety Action Program (PASAP)	25,000
Grants & Donations Fund	Peninsula Emergency Medical Services (PEMS)	11,440

Fund

General Fund
 General Fund
 General Fund
 General Fund
 General Fund

Peninsula Health District
 Virginia Peninsula Mayors & Chairs on Homelessness
 Williamsburg Area Medical Assist Corp (Olde Towne)
 York County Arts Commission
 Yorktown Arts Foundation/On the Hill Gallery

Adopted

397,819
 14,454
 123,866
 75,000
 19,500

 \$ 1,976,159

Sub-total Outstanding Communication & Customer Service

Environmental Stewardship with a Focus on Resiliency

General Fund
 General Fund
 General Fund
 Sewer Fund
 General Fund
 Stormwater Fund
 Sewer Fund
 Sewer Fund
 Water Utility Fund
 Water Utility Fund

Colonial Soil & Water
 HRPDC-HR Clean Community System
 HRPDC-Member Contribution
 HRPDC-Municipal Construction Standards Committee
 HRPDC-Regional Stormwater Education
 HRPDC-Regional Stormwater Program
 HRPDC-Wastewater Programs
 HRPDC-HR Fog Study
 HRPDC-Regional Water Programs
 HRPDC-Sea Level

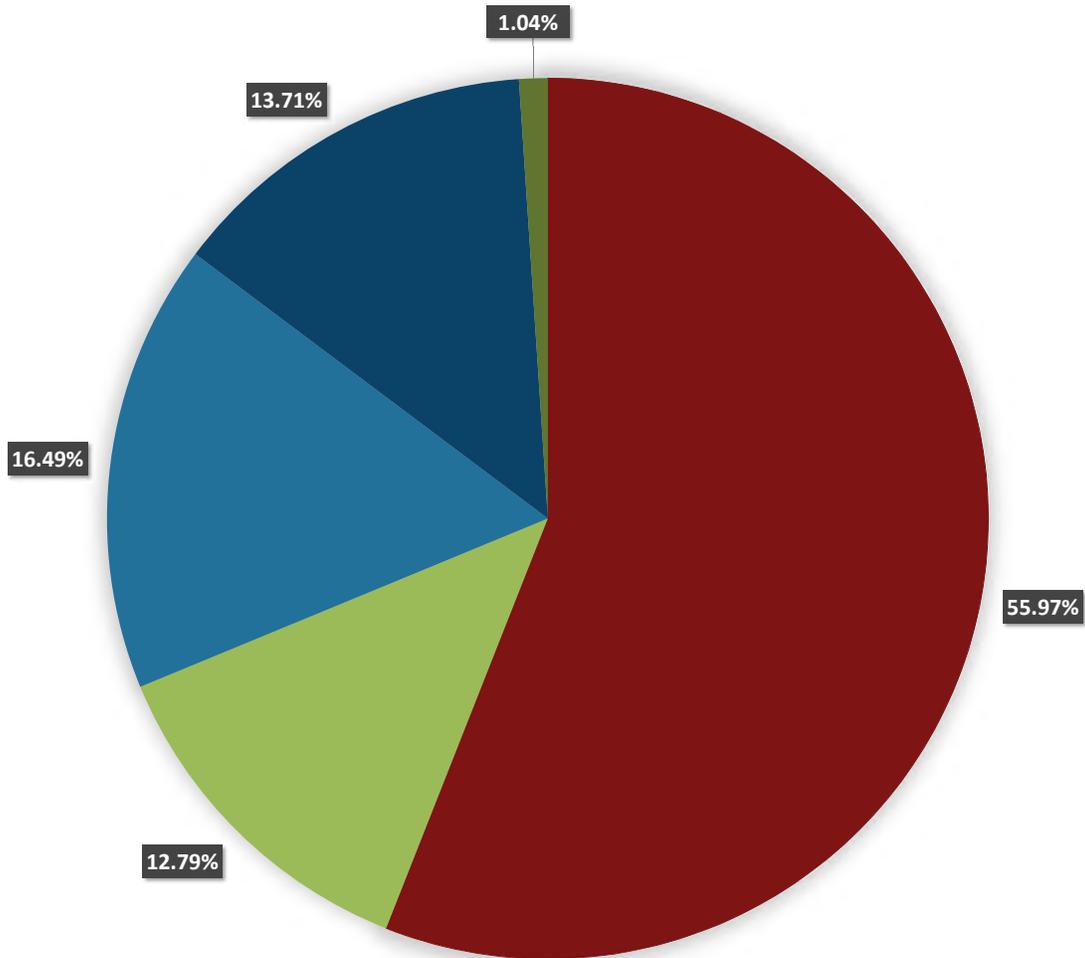
\$ 5,000
 4,650
 71,806
 2,682
 5,981
 12,651
 2,516
 4,676
 2,400
 12,809

Sub-total Environmental Stewardship with a Focus on Resiliency

\$ 125,171

Total

\$ 11,987,535



- 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>FY2025</u> <u>Adopted</u>
American Red Cross Hampton Roads Chapter	\$ 430
Avalon Center	4,000
Bacon Street Youth and Family Services	4,000
BikeWalk	970
Colonial Court Appt Spec Advocates (CASA)	2,600
Community Brain Injury Services/ The Denbigh House	2,240
Grace Historical Church Preservation	1,100
Historic Virginia Land Conservancy	1,550
Hospice House and Support Care of Williamsburg	5,480
Natasha House, Inc.	8,250
The Arc of Greater Williamsburg	2,750
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	2,860
Williamsburg - Meals on Wheels	2,850
York County - Meals on Wheels	5,550
Total	<u>\$ 62,080</u>

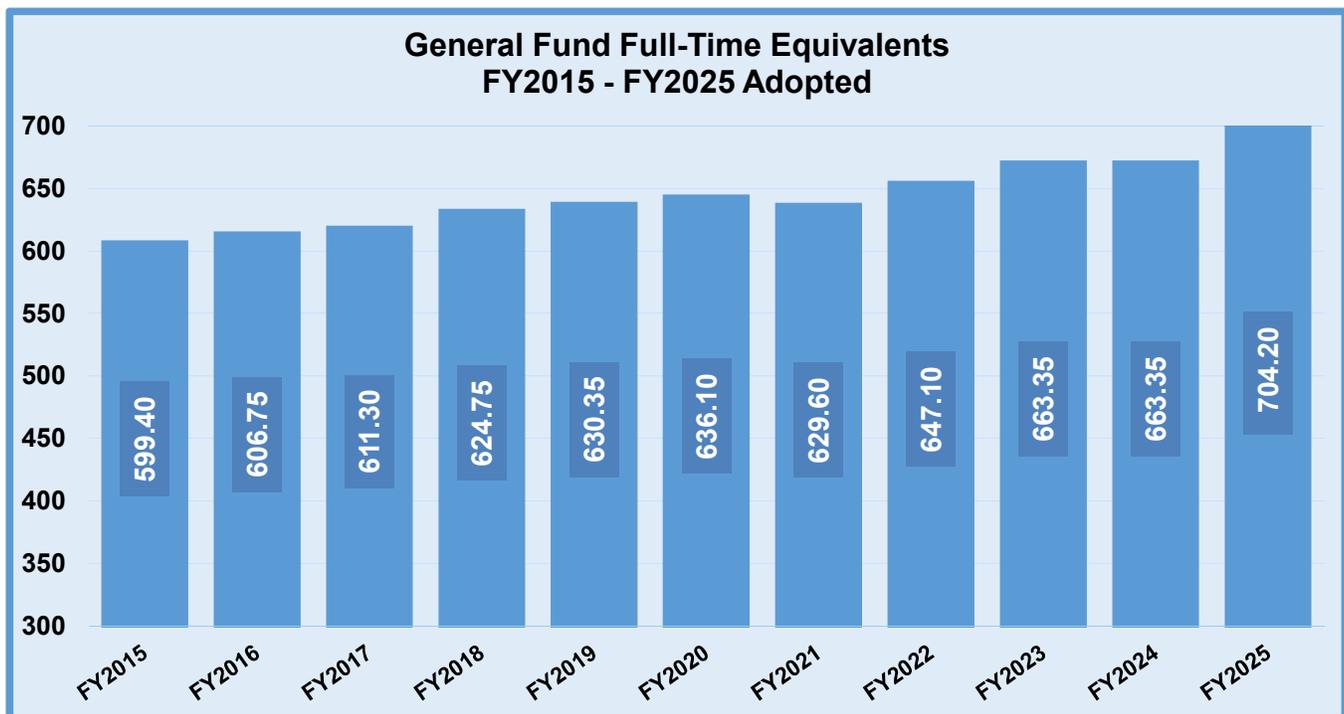
Summary of Total Entity Funded Full-time Equivalents (FTE's)

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Adopted FY2024</u>	<u>Adopted FY2025</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	4.55	4.55	4.55	4.55	-	
County Attorney	4.00	4.00	4.00	4.00	-	(A)
Public Affairs	7.50	8.00	6.00	5.85	(0.15)	(B)
General Registrar's Office	3.50	3.50	3.50	3.50	-	
Clerk of the Circuit Court	14.00	15.00	15.00	16.00	1.00	(C)
Commonwealth's Attorney	12.75	14.00	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	2.00	2.00	2.00	-	
Sheriff General Operations	14.00	14.00	15.00	15.00	-	
Law Enforcement	62.00	64.00	63.00	71.00	8.00	(D)
Investigations	13.00	13.00	14.00	14.00	-	
Civil Operations/Court Security	18.00	18.00	18.00	18.00	-	
Sheriff Community Services	13.50	15.50	15.50	15.50	-	
Fire & Life Safety Administration	4.50	4.50	4.50	4.50	-	
Fire & Rescue Operations	143.00	153.00	152.00	159.00	7.00	(E,F)
Technical Services & Special Operations	3.00	3.00	3.00	3.00	-	
Prevention & Community Safety	4.00	4.00	5.00	4.00	(1.00)	(F)
Fire & Life Safety Support Services	3.00	3.00	3.00	3.00	-	
Animal Services	2.00	2.00	2.00	3.00	1.00	(G)
Emergency Management	1.50	1.50	1.50	1.50	-	
Emergency Communications	47.00	46.50	46.50	71.50	25.00	(H,I)
Planning & Development Services - Administration	2.00	2.00	2.00	2.00	-	
Planning & Development Services - Building Safety	13.00	13.00	12.00	13.00	1.00	(J)
Planning & Development Services - Development Services	8.00	8.00	9.00	9.00	-	
Planning & Development Services - Planning	3.00	4.00	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	23.00	23.00	23.00	23.00	-	
Human Resources	8.00	8.00	9.00	10.00	1.00	(K)
Central Purchasing	5.00	5.00	5.00	5.00	-	
Commissioner of the Revenue	18.50	19.00	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	-	-	-	-	
Library Services	32.50	33.50	34.50	34.50	-	
Public Works Administration	2.00	2.00	2.00	2.00	-	
Engineering & Facility Maintenance	18.00	18.00	20.00	20.00	-	
Grounds Maintenance & Construction	43.00	43.00	43.00	43.00	-	(L,M,I,J)
Stormwater Operations	12.55	12.55	12.55	10.55	(2.00)	(M)
Mosquito Control	15.00	15.00	12.00	12.00	-	
Community Services Administration	3.75	3.75	3.75	3.75	-	
Housing	6.50	6.50	6.50	6.50	-	
Parks & Recreation	12.00	12.00	12.00	12.00	-	
Total General Fund	<u>647.10</u>	<u>663.35</u>	<u>663.35</u>	<u>704.20</u>	<u>40.85</u>	
Workers' Compensation Fund	1.00	1.00	1.00	1.00	-	
Tourism Fund	7.50	10.50	11.50	11.65	0.15	(B)
Social Services Fund	63.40	63.40	64.30	65.80	1.50	(N)
Yorktown Operations Fund	0.50	0.50	0.50	0.50	-	
Children & Family Services Fund	24.20	24.20	24.80	24.45	(0.35)	(O)
Vehicle Maintenance Fund	13.40	13.40	13.40	13.40	-	
Information Technology Fund	1.00	1.00	2.00	2.00	-	
Solid Waste Management Fund	12.10	12.10	11.10	11.10	-	
Sewer Utility Fund	64.15	64.65	66.65	65.65	(1.00)	(A)
Total Non-General Funds	<u>187.25</u>	<u>190.75</u>	<u>195.25</u>	<u>195.55</u>	<u>0.30</u>	
Total Entity	<u>834.35</u>	<u>854.10</u>	<u>858.60</u>	<u>899.75</u>	<u>41.15</u>	

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

Notes: Changes from FY2024 Adopted Budget to FY2025 Adopted Budget

- (A) Reclassification of 1.0 FTE to Human Resources, offset by a reclassification of 1.0 FTE from the Sewer Utility Fund.
- (B) Reclassification of 0.15 FTE from Public Affairs to Tourism.
- (C) Addition of 1.0 FTE Records Management Officer.
- (D) Addition of 4.0 FTE Sheriff's Deputies in July, plus 4.0 additional FTE Sheriff's Deputies mid-year.
- (E) Addition of 3.0 FTE Firefighters in July, plus 3.0 additional FTE Firefighters mid-year.
- (F) Reassignment of 1.0 FTE from Prevention & Community Safety to Fire & Rescue Operations.
- (G) Reclassification of 1.0 FTE from Work As Required to Regular Full Time.
- (H) Additional 23.0 FTE personnel due to James City County consolidation into Emergency Communications and reclassification of 1.0 FTE from Grounds Maintenance.
- (I) Reclassification of 1.0 FTE from Grounds Maintenance to Emergency Communications.
- (J) Reclassification of 1.0 FTE from Grounds Maintenance.
- (K) Reclassification of 1.0 FTE from County Attorney.
- (L) Reclassification of 2.0 FTE from Stormwater Operations, offset by reclassification of 1.0 FTE to Emergency Communications and 1.0 FTE to Building Safety.
- (M) Reclassification of 2.0 FTE to Grounds Maintenance.
- (N) Addition of 1.0 FTE Case Worker and reclassification of 0.5 FTE to 1.0 FTE.
- (O) Reclassifications of 0.60 FTE to 0.75 FTE, a 0.75 FTE to 1.0 FTE, and the elimination of a 0.75 FTE that net to a reduction of 0.35 FTE.



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**Adopted
Capital Improvements Program
FY2025-FY2030**

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 the School Division's 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.

FY 2025 Adopted CIP Projects

The majority of the fiscal year 2025 to 2030 capital plan involves repair and replacement of existing buildings and 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. Expansion 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 have been adopted for fiscal year 2025 along with the Board of Supervisors' strategic priorities that are addressed and the amount of funding recommended.

GENERAL FUND SUPPORTED PROJECTS

Administrative Services Projects-County Administration:

Exemplary Public Safety

Value-Driven Economic Development

Quality Technology Investments

Environmental Stewardship with a Focus on Resiliency

Maximize Outstanding Communications and Customer Service

Excellent Educational Opportunities

Building and Building Renovations:

\$1,000,000

Funding is for renovation of the Public Safety Building and reallocation/consolidation of IT personnel.

General Economic Development Activities:

\$300,000

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

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Mobile Data Terminals Replacement:

\$450,000

Funding is for replacement of Mobile Data Terminals in Sheriff's vehicles.

Automated External Defibrillator Replacement:

\$120,000

Funding is for replacement of Automated External Defibrillators in Sheriff's vehicles.

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.

Marine Patrol Unit:

\$213,000

Drug asset seizure funds will be used to purchase a Marine Patrol Vessel.

Public Safety Projects-Fire & Life Safety:

Exemplary Public Safety

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Environmental Stewardship with a Focus on Resiliency

Value-Driven Economic Development

Backup Power – Emergency Shelter & Disaster Support:

\$150,000

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

Fire and Rescue Apparatus:

\$2,550,000

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

Mobile Data Terminals Replacement:

\$250,000

Funding is for replacement of Mobile Data Terminals in Fire & Life Safety vehicles.

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.

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

Value-Driven Economic Development

Security in Public Buildings:

\$100,000

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:

\$150,000

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:

\$310,000

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

HVAC Replacement:

\$295,000

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:

\$250,000

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:

\$610,000

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.

Streetlight Conversion to LED:

\$350,000

Funding to convert existing streetlights to LEDs, which are more efficient, have longer lives, and reduce operating and maintenance costs.

Major Grounds Repair & Maintenance:

\$210,000

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:

\$250,000

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

Underground Utilities:

\$500,000

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

Transportation Improvements:

\$2,000,000

Funding provides safe havens for pedestrians and bicyclists, walkways and bikeways, new roadways and road or shoulder widening. These improvements 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.

Lightfoot/Mooretown Intersection Improvement:

\$400,000

Design phase to improve traffic conditions at the Lightfoot/Mooretown Road intersection.

Grounds Maintenance Equipment Storage:

\$125,000

Storage shelter to protect grounds maintenance equipment when not in use.

Water Street Improvements and Beautification:

\$250,000

Enhance pedestrian safety and provide better cohesion between the design elements of Riverwalk Landing and the eastern portion of Water Street.

Emergency Generator Lifecycle Replacement:

\$400,000

Scheduled funding for replacement of critical backup generators, with a typical life of 20-25 years.

Community Services Projects

Environmental Stewardship with a Focus on Resiliency

Quality Technology Investments

Maximize Outstanding Communications and Customer Service

Excellent Educational Opportunities

Exemplary Public Safety

Value-Driven Economic Development

Yorktown Wayfinding/Signage:

\$170,000

Funding to install pedestrian, bicycle, and vehicular signage and informational kiosks, as well as directional signage for attractions and businesses in the historic area and the Yorktown Waterfront.

Tourism Information Center/Dockmaster Building:

\$150,000

Funding for redesign and construction of new Tourism Information Center at Yorktown Beach.

Safety Improvements:

\$67,000

Funding for security upgrades to the Griffin-Yeates Center for Head Start.

STORMWATER FUND PROJECTS

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

The following stormwater projects are adopted for FY2025:

Project Name	Adopted Funding
Wormley Creek Headwaters/Edgehill Replacements	\$300,000
Marlbank Cove Ravine	200,000
Queens Lake Dam and Ravines	2,000,000
Brightwood Stream Restoration	1,000,000
In-House Stormwater Construction/Maintenance Projects	<u>400,000</u>
Total FY2025 Funding	<u>\$3,900,000</u>

Vehicle Maintenance Projects

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

Fleet Consulting Services:

\$80,000

Funding is to identify opportunities for fleet optimization and improvement which will help reduce costs, improve fleet program performance, streamline operations, manage data, and develop sustainable business practices.

Trolley Replacement:

\$500,000

Funding is to replace one existing trolley placed in service in 2013 with a 10-year service life, and add 2 smaller trolleys to accommodate the increase in tourism.

SEWER FUND PROJECTS

Exemplary Public Safety

Environmental Stewardship with a Focus on Resiliency

Maximize Outstanding Communications and Customer Service

The following sewer and sewer fund related projects are adopted for FY2025:

Project Name	Adopted Funding
Sewer Line Rehabilitation	\$1,500,000
Pump Station Rehabilitation	2,600,000
Emergency Generator Replacement	150,000
Single Axle 6 Ton Dump Truck Replacement	250,000
Brush Chipper Replacement	150,000
Don Juan Lift Station Retirement and Kiln Creek Sewer Extension	<u>300,000</u>
Total FY2025 Funding	<u>\$4,950,000</u>



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

	FY2022 Actual Amount	FY2023 Actual Amount	FY2024 Adopted Budget	FY2025 Adopted Budget	% of Total FY2025 Adopted Funding Sources
Funding Sources					
General Property Taxes	\$ 102,526,652	\$ 104,678,478	\$ 107,353,500	\$ 117,700,000	62.29%
Other Local Taxes	40,216,769	41,512,703	41,903,000	41,600,000	22.01%
Permits, Fees, and Regulatory Licenses	1,253,372	1,379,400	1,231,000	1,233,610	0.65%
Fines & Forfeitures	325,486	433,516	495,000	500,095	0.26%
Use of Money & Property	(64,767)	2,075,783	1,312,001	1,239,121	0.66%
Charges for Services	3,065,989	3,538,066	2,629,500	3,184,750	1.69%
Fiscal Agent Fees & Administration	284,637	304,179	290,140	335,000	0.18%
Miscellaneous	283,195	377,827	170,000	240,000	0.13%
Recovered Costs	1,637,475	1,584,666	1,688,639	4,670,435	2.47%
State Non-Categorical Aid	8,803,140	8,764,661	8,777,000	8,779,000	4.65%
State Shared Expenses	4,555,408	4,969,273	5,216,116	5,625,987	2.98%
State Categorical Aid	652,694	632,628	640,700	683,000	0.36%
State Grants	78,874	106,812	36,900	44,258	0.02%
Federal Paid in Lieu of Tax	11,640	12,469	11,000	12,000	0.01%
Federal Categorical Aid	10,453,520	968,159	622,385	527,678	0.28%
Non-Revenue Receipts	8,251,031	152,171	-	-	0.00%
Transfer from Other Funds	7,726,682	4,730,391	2,265,280	2,590,690	1.37%
Total Funding Sources	\$ 190,061,797	\$ 176,221,182	\$ 174,642,161	\$ 188,965,624	100.00%

					% Change Adopted 2024 - Adopted 2025
Expenditure by Functional Category					
Administrative Services	\$ 4,521,424	\$ 3,262,035	\$ 3,551,289	\$ 3,639,861	2.5%
Judicial Services	2,671,757	3,408,761	3,591,608	3,995,146	11.2%
Public Safety	35,885,535	44,989,392	48,061,777	55,096,617	14.6%
Planning & Development Services	2,443,638	2,925,082	3,394,136	3,774,658	11.2%
Management Services	8,913,196	11,157,673	11,954,596	13,273,903	11.0%
Education & Educational Services	68,401,817	71,236,889	73,467,588	76,059,349	3.5%
Human Services	3,964,737	4,574,103	4,803,626	5,248,062	9.3%
Public Works	9,183,339	10,630,921	11,586,504	12,422,147	7.2%
Community Services	12,224,015	3,585,953	3,970,487	4,531,513	14.1%
Capital Outlay & Fund Transfers	23,177,648	32,045,513	9,492,535	9,580,820	0.9%
Non-Departmental	8,851,110	2,117,040	768,015	1,343,548	74.9%
Total Expenditures	\$ 180,238,216	\$ 189,933,362	\$ 174,642,161	\$ 188,965,624	8.2%

FUND BALANCE SUMMARY FISCAL YEARS 2024-2025	
Beginning Fund Balance 7/1/2023	\$ 35,396,210
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	\$ 35,396,210
Projected FY2025 Funding Sources:	
Local	\$ 170,703,011
State & Federal	15,671,923
Other financing sources	2,590,690
	188,965,624
Projected FY2025 Expenditures	188,965,624
Net Change	-
Projected Fund Balance 6/30/2025	\$ 35,396,210

General Fund Revenues

	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues	\$ Change	%Change
Revenue Local Sources						
General Property Taxes						
Real estate taxes	\$ 76,419,942	\$ 78,096,876	\$ 84,000,000	\$ 91,500,000	\$ 7,500,000	8.9%
Penalties and interest	541,070	810,123	525,000	575,000	50,000	9.5%
Public Service Corp	3,320,870	3,452,531	3,303,500	2,500,000	(803,500)	-24.3%
Personal property taxes	22,064,116	22,089,431	19,300,000	22,900,000	3,600,000	18.7%
Mobile home taxes	23,051	23,421	25,000	25,000	-	0.0%
Machinery/Tools	157,603	206,096	200,000	200,000	-	0.0%
Subtotal	<u>102,526,652</u>	<u>104,678,478</u>	<u>107,353,500</u>	<u>117,700,000</u>	<u>10,346,500</u>	<u>9.6%</u>
Other Local Taxes						
Local sales tax	13,214,143	14,072,978	14,300,000	14,900,000	600,000	4.2%
Historic Triangle tax	5,427,724	5,663,665	5,800,000	6,000,000	200,000	3.4%
Lodging tax	1,898,000	2,047,278	2,100,000	2,000,000	(100,000)	-4.8%
Lodging tax penalty	20,602	3,277	-	-	-	0.0%
Lodging tax interest	3,301	1,414	-	-	-	0.0%
Meals tax	3,937,955	4,235,592	4,200,000	4,600,000	400,000	9.5%
Meals tax penalty	12,268	12,553	-	-	-	0.0%
Meals tax interest	2,062	2,960	-	-	-	0.0%
Cigarette tax	1,544,370	1,697,929	1,800,000	1,800,000	-	0.0%
Occupational license	8,616,648	8,920,650	8,500,000	9,100,000	600,000	7.1%
Occupational license penalty	31,025	29,559	-	-	-	0.0%
Occupational license interest	26,722	13,999	-	-	-	0.0%
Utility consumption tax	230,649	227,598	230,000	230,000	-	0.0%
Communications sales tax	939,749	912,475	950,000	900,000	(50,000)	-5.3%
Motor vehicle license	1,664,712	1,673,672	1,650,000	-	(1,650,000)	-100.0%
Bank franchise tax	367,538	441,022	375,000	425,000	50,000	13.3%
Franchise tax - Verizon surcharge	4,077	3,592	-	-	-	0.0%
Recordation tax	458,158	321,259	400,000	350,000	(50,000)	-12.5%
Deeds of conveyance	1,639,751	1,043,492	1,400,000	1,100,000	(300,000)	-21.4%
Short-term rental	14,030	25,813	18,000	25,000	7,000	38.9%
Motor vehicle rental tax	163,285	161,926	180,000	170,000	(10,000)	-5.6%
Subtotal	<u>40,216,769</u>	<u>41,512,703</u>	<u>41,903,000</u>	<u>41,600,000</u>	<u>(303,000)</u>	<u>-0.7%</u>
Permits, Fees, Regulatory Licenses						
Dog license	10,329	12,727	5,000	8,000	3,000	60.0%
Wetlands permits	1,558	2,040	1,500	2,000	500	33.3%
Ches Bay application fees	3,900	3,750	2,000	2,000	-	0.0%
Zoning fees	16,620	10,223	10,000	12,000	2,000	20.0%
Plan review fees	19,646	11,645	20,000	20,000	-	0.0%
Map maint fees	3,463	8,118	8,000	3,000	(5,000)	-62.5%
Planning/Public Works insp fees	3,057	2,600	3,000	3,000	-	0.0%
Board of Zoning/Subdivision	310	990	-	610	610	100.0%
Zoning verification	960	1,620	1,000	1,000	-	0.0%
Land transfer fees	2,593	2,025	2,500	2,500	-	0.0%
Electrical inspection fees	144,601	150,265	160,000	161,600	1,600	1.0%
Electrical inspection State surcharge	2,672	2,725	2,000	2,000	-	0.0%
Reinspection electrical	6,480	13,410	6,000	8,000	2,000	33.3%
Plumbing inspection fees	126,325	186,803	160,000	161,600	1,600	1.0%
Plumbing inspection State surcharge	2,247	3,464	3,000	3,000	-	0.0%
Reinspection plumbing	2,340	2,070	2,000	2,000	-	0.0%
Building inspection fees	643,595	599,918	550,000	555,500	5,500	1.0%
Building inspection State surcharge	11,415	11,068	6,000	6,000	-	0.0%
Reinspection building	2,340	3,690	4,000	2,500	(1,500)	-37.5%
Erosion inspection fees	100	-	1,000	-	(1,000)	-100.0%
Mechanical inspection fees	107,242	170,011	130,000	131,300	1,300	1.0%
Mechanical inspection State surcharge	2,040	3,259	2,000	2,000	-	0.0%
Reinspection mechanical	1,980	3,960	3,000	3,000	-	0.0%
Land disturbance permit	39,041	37,799	40,000	40,000	-	0.0%
Misc permits & licenses	1,200	1,200	1,000	1,000	-	0.0%
SW Ches Bay VSMP (No VA%)	29,360	66,970	35,000	35,000	-	0.0%
SW Mgmt W/VA%	21,484	34,504	40,000	40,000	-	0.0%
VA 28% SW Mgmt	24,224	7,896	18,000	10,000	(8,000)	-44.4%
Sheriff conceal weapon fees	18,518	24,650	15,000	15,000	-	0.0%
DMV fees	3,732	-	-	-	-	0.0%
Subtotal	<u>1,253,372</u>	<u>1,379,400</u>	<u>1,231,000</u>	<u>1,233,610</u>	<u>2,610</u>	<u>0.2%</u>

General Fund Revenues

	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues	\$ Change	%Change
Fines & Forfeitures						
Assessment courthouse	18,830	23,087	35,000	35,000	-	0.0%
Court fines	175,629	230,248	230,000	234,000	4,000	1.7%
Courthouse security	121,958	166,476	220,000	220,000	-	0.0%
Jail admission fee	4,639	6,638	6,000	6,000	-	0.0%
Misc FLS Fines	500	200	-	-	-	0.0%
Parking fines	3,930	3,000	4,000	5,000	1,000	25.0%
Restitution	-	3,867	-	95	95	100.0%
Subtotal	325,486	433,516	495,000	500,095	5,095	1.0%
Use of Money and Property						
Unrealized gain (loss) on invmts	(463,072)	71,315	1	-	(1)	-100.0%
Interest on deposits	84,925	1,666,376	1,000,000	929,121	(70,879)	-7.1%
Rents & Leases	224,103	216,332	20,000	15,000	(5,000)	-25.0%
Facility costs - YPDSS	20,936	20,785	22,000	25,000	3,000	13.6%
Tower rent	66,799	63,552	270,000	270,000	-	0.0%
Sale of equipment	521	35,036	-	-	-	0.0%
Disposal-surplus property	1,021	1,387	-	-	-	0.0%
Sale of Land and Buildings	-	-	-	-	-	0.0%
Subtotal	(64,767)	2,075,783	1,312,001	1,239,121	(72,880)	-5.6%
Charges for Services						
Excess Clerk of Court	169,657	124,988	125,000	115,000	(10,000)	-8.0%
DNA/blood	667	696	1,000	500	(500)	-50.0%
Treasurer-Sheriff fee recovery	308	40	2,000	500	(1,500)	-75.0%
Document Reprod Costs	429	621	1,000	500	(500)	-50.0%
Chg Commonwealth's Attny	4,913	5,056	5,500	6,000	500	9.1%
Court Appointed Attny Fees	3,053	4,717	6,000	6,000	-	0.0%
Admin fees - payroll deductions	3,175	3,105	3,000	3,000	-	0.0%
Sheriff fees	4,241	4,383	3,000	4,000	1,000	33.3%
Sheriff - Water Country Busch	44,479	57,914	-	-	-	0.0%
Sheriff - Miscellaneous	75,230	79,634	-	-	-	0.0%
Sheriff/School events	189,350	278,123	-	-	-	0.0%
Admin fees-Sheriff	9,430	9,667	-	-	-	0.0%
Sale of copies-Sheriff	3,455	4,557	2,500	-	(2,500)	-100.0%
Medic transport fee recovery	1,907,632	2,203,202	1,800,000	2,200,000	400,000	22.2%
Fire and Life Safety Command School	-	750	-	-	-	0.0%
Recreation fees/admissions	453,892	516,689	480,000	581,250	101,250	21.1%
Concessions	67,324	93,691	70,000	100,000	30,000	42.9%
Park facility fees & programs	113,262	132,540	115,000	150,000	35,000	30.4%
Safety Town registration	4,542	6,505	6,000	7,000	1,000	16.7%
Community Garden Fees	915	1,270	1,000	1,000	-	0.0%
Library Fines	42	51	-	-	-	0.0%
Book replacement	5,088	7,603	6,000	7,000	1,000	16.7%
Library copier	1,616	2,244	2,500	3,000	500	20.0%
GIS/CSS services	3,274	20	-	-	-	0.0%
Sale copies video tapes	15	-	-	-	-	0.0%
Subtotal	3,065,989	3,538,066	2,629,500	3,184,750	555,250	21.1%
Fiscal Agent Fees & Administration						
Colonial Juvenile Services Commission	9,695	9,003	9,640	10,346	706	7.3%
Colonial Behavioral Health	147,732	157,840	153,290	175,759	22,469	14.7%
Sewer Utility fund	78,650	80,230	78,650	90,875	12,225	15.5%
Peninsula Public Sports Facility Authority	-	5,651	-	-	-	0.0%
Solid Waste fund	46,040	49,080	46,040	55,570	9,530	20.7%
Water Utility fund	2,520	2,375	2,520	2,450	(70)	-2.8%
Subtotal	284,637	304,179	290,140	335,000	44,860	15.5%

General Fund Revenues

	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues	\$ Change	%Change
Miscellaneous						
Local Grants	-	-	-	-	-	0.0%
Miscellaneous	36,697	3,472	-	-	-	0.0%
Admin fees	113,493	141,434	115,000	125,000	10,000	8.7%
Return checks	6,275	7,312	5,000	5,000	-	0.0%
Miscellaneous maint premises	13,702	25,504	10,000	-	(10,000)	-100.0%
P-Card rebates	33,632	37,487	40,000	45,000	5,000	12.5%
Clerk Reimbursement	-	-	-	65,000	65,000	100.0%
Prior year exp refunds	73,152	161,808	-	-	-	0.0%
Signs Ches Bay/Wetlands	30	200	-	-	-	0.0%
Tax Sale - excess proceeds	6,178	-	-	-	-	0.0%
Current year exp refunds	-	591	-	-	-	0.0%
VRS Adjustment	36	19	-	-	-	0.0%
Subtotal	283,195	377,827	170,000	240,000	70,000	41.2%
Recovered Costs						
HRMMRS wages & fringes	479	-	-	-	-	0.0%
Hampton 911 merger	28,297	5,628	5,796	5,970	174	3.0%
Poquoson 911 merger	334,575	370,074	396,386	414,225	17,839	4.5%
Poquoson Cooperative Extension share	10,550	10,330	11,180	13,435	2,255	20.2%
Commissioner of Accounts - reimbursement	2	2	-	-	-	0.0%
VATF2 Deployment wages	75,609	66,658	-	-	-	0.0%
Williamsburg 911 merger	592,920	622,566	653,695	683,110	29,415	4.5%
James City County 911 merger	-	-	-	2,829,500	2,829,500	100.0%
Something in the Water dispatchers	-	1,635	-	-	-	0.0%
York-Poquoson courthouse	501,715	389,561	525,582	628,195	102,613	19.5%
Records Management System	34,000	67,000	67,000	67,000	-	0.0%
Recovered Cost misc	12,433	4,667	4,000	4,000	-	0.0%
Streetlight install	1,000	43,788	20,000	20,000	-	0.0%
Streetlight costs	33,491	-	-	-	-	0.0%
Signage	2,000	1,050	5,000	5,000	-	0.0%
RWL Repairs & Maintenance	10,404	1,707	-	-	-	0.0%
Subtotal	1,637,475	1,584,666	1,688,639	4,670,435	2,981,796	176.6%
Total Local	149,528,808	155,884,618	157,072,780	170,703,011	13,630,231	8.7%
Revenue from the State						
State Non-Categorical Aid						
Mobile home	26,691	5,317	15,000	15,000	-	0.0%
Rolling stock	16,913	17,664	20,000	22,000	2,000	10.0%
Prs Prp Tax Relief Act (PPTRA)	8,741,680	8,741,680	8,742,000	8,742,000	-	0.0%
Skill Games	17,856	-	-	-	-	0.0%
Subtotal	8,803,140	8,764,661	8,777,000	8,779,000	2,000	0.0%
State Shared Expenses						
Commonwealth's Attorney salary & fringe	576,966	597,748	648,619	719,275	70,656	10.9%
Sheriff salary & fringe	2,887,151	3,092,722	3,317,145	3,550,080	232,935	7.0%
Commissioner of Revenue salary & fringe	256,976	284,370	301,400	306,196	4,796	1.6%
Treasurer salary & fringe	170,459	209,507	222,350	282,231	59,881	26.9%
Registrar salary	80,280	89,704	92,750	93,000	250	0.3%
Electoral Board salary	-	-	9,000	9,000	-	0.0%
Clerk of Court salary & fringe	525,432	589,637	624,852	666,205	41,353	6.6%
Clerk of Court equipment	58,144	105,585	-	-	-	0.0%
Subtotal	4,555,408	4,969,273	5,216,116	5,625,987	409,871	7.9%

General Fund Revenues

	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues	\$ Change	%Change
State Categorical Aid						
Presidential Primary Reimbursement	1,503	-	-	-	-	0.0%
Wireless E-911 servs	399,736	355,082	367,200	410,000	42,800	11.7%
VA Supreme Court - Extradition	9,885	10,337	10,000	10,000	-	0.0%
Library Grant	178,310	202,312	200,000	200,000	-	0.0%
Court Service postage	8,576	10,213	8,500	8,000	(500)	-5.9%
VJCCCA	54,684	54,684	55,000	55,000	-	0.0%
Subtotal	652,694	632,628	640,700	683,000	42,300	6.6%
State Grants						
DCJS Victim/Witness	39,959	38,004	36,900	44,258	7,358	19.9%
DMV Animal Sterilization	1,876	1,407	-	-	-	0.0%
Emergency Home Repair	32,344	67,145	-	-	-	0.0%
Tax/Spay & Neuter Fund	195	256	-	-	-	0.0%
VA Commission of Arts	4,500	-	-	-	-	0.0%
VDEM - Public Assistance	-	-	-	-	-	0.0%
Subtotal	78,874	106,812	36,900	44,258	7,358	19.9%
Total State	14,090,116	14,473,374	14,670,716	15,132,245	461,529	3.1%
Revenue from the Federal Government						
Federal Paid in Lieu of Tax						
Payment in lieu of taxes	11,640	12,469	11,000	12,000	1,000	9.1%
Subtotal	11,640	12,469	11,000	12,000	1,000	9.1%
Federal Categorical Aid						
CDBG Business Assistance grant	2,610,948	-	-	-	-	0.0%
DCJS Domestic Violence	29,871	31,520	27,400	27,400	-	0.0%
DCJS Victim Witness	93,237	88,973	110,650	92,943	(17,707)	-16.0%
DEA Overtime & WAR	11,038	8,312	-	-	-	0.0%
DMV-Sheriff grants	22,684	26,829	-	-	-	0.0%
Housing Assistance Vouchers	122,165	167,885	132,000	132,000	-	0.0%
Library E-Rate	33,475	6,402	10,000	10,000	-	0.0%
Provider Relief Fund	9,937	-	-	-	-	0.0%
SAFER Grant	301,110	249,034	92,000	-	(92,000)	-100.0%
Assistance to Firefighters - COVID	9,564	-	-	-	-	0.0%
VDEM-LEMPG	50,335	50,335	50,335	50,335	-	0.0%
State Criminal Alien Assistance Program	-	12,896	-	-	-	0.0%
FEMA Public Assistance	153,754	61,967	-	-	-	0.0%
Coronavirus Relief Fund	-	-	-	-	-	0.0%
American Recovery Plan Act Funds	6,805,688	50,000	-	-	-	0.0%
Social Services CAP reimbursement	199,714	214,006	200,000	215,000	15,000	7.5%
Subtotal	10,453,520	968,159	622,385	527,678	(94,707)	-15.2%
Total Federal	10,465,160	980,628	633,385	539,678	(93,707)	-14.8%

General Fund Revenues

	FY2022 Actual Revenues	FY2023 Actual Revenues	FY2024 Adopted Revenues	FY2025 Adopted Revenues	\$ Change	%Change
Other Financing Sources						
Non-Revenue Receipts						
Insurance Recovery	61,323	25,225	-	-	-	0.0%
Recognition of SBITA - GASB 96	-	123,245	-	-	-	0.0%
Recognition of operating leases - GASB 87	8,189,708	3,701	-	-	-	0.0%
Subtotal	<u>8,251,031</u>	<u>152,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Transfer from Other Funds						
CDA Special Rev Fd Facilities	176,239	181,525	186,980	192,590	5,610	3.0%
School Bus parking lot	2	2	-	-	-	0.0%
School Grounds maintenance	1,206,600	1,206,600	1,279,300	1,506,300	227,000	17.7%
School Radio Maintenance	99,000	99,000	99,000	99,000	-	0.0%
School Resource officers	503,818	430,093	658,000	750,800	92,800	14.1%
School Video Services	42,000	42,000	42,000	42,000	-	0.0%
School Year-End Reversion	5,699,023	2,771,171	-	-	-	0.0%
Subtotal	<u>7,726,682</u>	<u>4,730,391</u>	<u>2,265,280</u>	<u>2,590,690</u>	<u>325,410</u>	14.4%
Total Other Sources	<u>15,977,713</u>	<u>4,882,562</u>	<u>2,265,280</u>	<u>2,590,690</u>	<u>325,410</u>	14.4%
General Fund Total	<u>\$ 190,061,797</u>	<u>\$ 176,221,182</u>	<u>\$ 174,642,161</u>	<u>\$ 188,965,624</u>	<u>\$ 14,323,463</u>	8.2%

GENERAL FUND REVENUES

General Property Taxes

Real Estate	\$ 84,000,000	\$ 91,500,000	\$ 7,500,000	8.9%
Public Service	3,303,500	2,500,000	(803,500)	-24.3%
Personal Property	19,300,000	22,900,000	3,600,000	18.7%
Mobile Homes	25,000	25,000	-	0.0%
Machinery & Tools	200,000	200,000	-	0.0%
Penalties	325,000	375,000	50,000	15.4%
Interest	200,000	200,000	-	0.0%
Total	\$ 107,353,500	\$ 117,700,000	\$ 10,346,500	9.6%

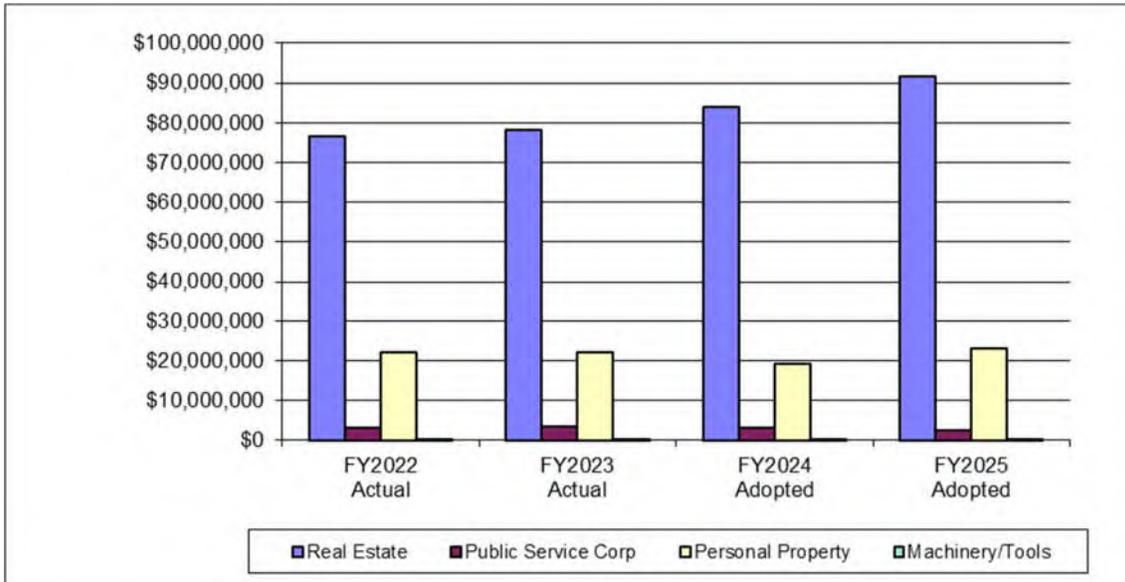
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2026 will be the next reassessment year. The real estate rate is adopted at \$0.74, per \$100 of assessed value, a three 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 CY2024, the adopted real estate rate is \$0.74, a three cent decrease, and the adopted personal property rate of \$3.80 is a \$0.10 reduction from the prior calendar year.

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 \$3.80 per \$100 of assessed valuation, a \$0.10 reduction from the prior year's rate. 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 \$3.80 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	\$ 0.7400	\$ 3.80	\$ 0.7400	\$ 0.00000001
2023	\$ 0.7700	\$ 3.90	\$ 0.7700	\$ 0.00000001
2022	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 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	FY2024	FY2025	\$ Change	% Change
	<u>Adopted</u>	<u>Adopted</u>		
Local Sales Tax	\$ 14,300,000	\$ 14,900,000	\$ 600,000	4.2%
Historic Triangle Tax	5,800,000	6,000,000	200,000	3.4%
Lodging Tax	2,100,000	2,000,000	(100,000)	-4.8%
Meals Tax	4,200,000	4,600,000	400,000	9.5%
Cigarette Tax	1,800,000	1,800,000	-	0.0%
Occupational License	8,500,000	9,100,000	600,000	7.1%
Utility Consumption Tax	230,000	230,000	-	0.0%
Communications Sales Tax	950,000	900,000	(50,000)	-5.3%
Motor Vehicle License	1,650,000	-	(1,650,000)	-100.0%
Franchise Tax	375,000	425,000	50,000	13.3%
Recordation Tax/Deeds of Conveyance	1,800,000	1,450,000	(350,000)	-19.4%
Rental Tax	198,000	195,000	(3,000)	-1.5%
Total	<u>\$ 41,903,000</u>	<u>\$ 41,600,000</u>	<u>\$ (303,000)</u>	-0.7%

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 decrease slightly.

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 \$0.40 per pack Cigarette tax in the same manner as cities in Virginia have been able to impose. The budget adopts a Cigarette tax of \$0.40 per pack. The County implemented a \$0.40 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

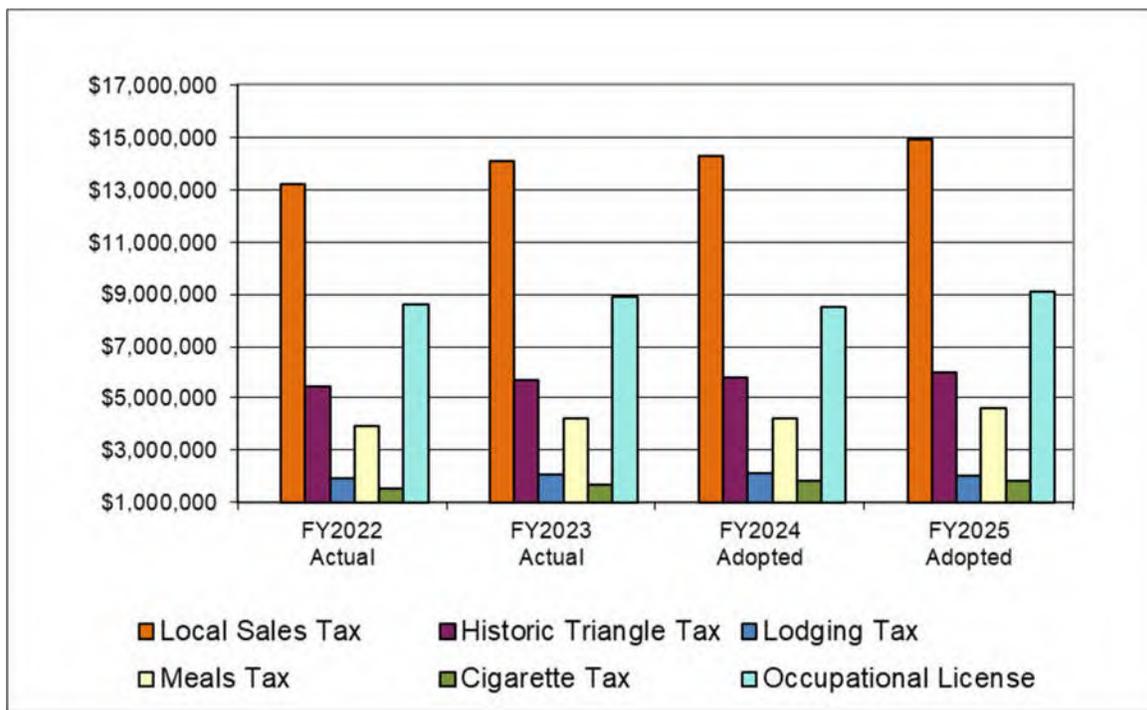
(“Utility Consumption Tax”) on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

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.

Adopted for FY2025 is the removal of the motor vehicle license that was an annual vehicle registration fee.

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 FY2025 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

Other Local Revenue

	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Permits, Fees and Regulatory Licenses				
Inspection Fees	\$ 1,032,000	\$ 1,041,500	\$ 9,500	0.9%
Permits, Fees & Licenses	<u>199,000</u>	<u>192,110</u>	<u>(6,890)</u>	-3.5%
Total	<u>\$ 1,231,000</u>	<u>\$ 1,233,610</u>	<u>\$ 2,610</u>	0.2%
Fines & Forfeitures	<u>\$ 495,000</u>	<u>\$ 500,095</u>	<u>\$ 5,095</u>	1.0%
Use of Money & Property				
Use of Money	\$ 1,000,001	\$ 929,121	\$ (70,880)	-7.1%
Use of Property	<u>312,000</u>	<u>310,000</u>	<u>(2,000)</u>	-0.6%
Total	<u>\$ 1,312,001</u>	<u>\$ 1,239,121</u>	<u>\$ (72,880)</u>	-5.6%

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 FY2025 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 remain consistent with current year trends. 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 decrease in revenue is expected.

	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Charges for Services				
Excess Clerk of Court/Land Records-				
Secure Remote Access	\$ 125,000	\$ 115,000	\$ (10,000)	-8.0%
Commonwealth's Attorney	5,500	6,000	500	9.1%
Law Enforcement	6,000	6,000	-	0.0%
Medic Transport Fee Recovery	1,800,000	2,200,000	400,000	22.2%
Parks & Recreation	672,000	839,250	167,250	24.9%
Library Fines & Fees	8,500	10,000	1,500	17.7%
Other	12,500	8,500	(4,000)	-32.0%
Total	<u>\$ 2,629,500</u>	<u>\$ 3,184,750</u>	<u>\$ 555,250</u>	21.1%
Fiscal Agent Fees	<u>\$ 290,140</u>	<u>\$ 335,000</u>	<u>\$ 44,860</u>	15.5%
Miscellaneous	<u>\$ 170,000</u>	<u>\$ 240,000</u>	<u>\$ 70,000</u>	41.2%
Recovered Costs				
York-Poquoson Courthouse	\$ 525,582	\$ 628,195	\$ 102,613	19.5%
Records Management System	67,000	67,000	-	0.0%
Streetlight Program	20,000	20,000	-	0.0%
Signage	5,000	5,000	-	0.0%
Hampton 911	5,796	5,970	174	3.0%
Poquoson 911	396,386	414,225	17,839	4.5%
Williamsburg 911	653,695	683,110	29,415	4.5%
JCC 911	-	2,829,500	2,829,500	100.0%
Poquoson Cooperative Extension	11,180	13,435	2,255	20.2%
Recovered Cost - Misc	4,000	4,000	-	0.0%
Total	<u>\$ 1,688,639</u>	<u>\$ 4,670,435</u>	<u>\$ 2,981,796</u>	176.6%

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 FY2025 adopted budget reflects medical transport services at a rate of 150% of the 2024 Medicare fee schedule rates. As of January 1, 2024 the rates are as follows:

Basic Life Support	\$659.00
Advanced Life Support	\$783.00
Advanced Life Support Level 2	\$1,133.00
Mileage	\$13.35

The adopted Parks & Recreation fees are as follows:

Youth Team Sports	\$60 for the first child; \$55 for each additional child for residents; \$100 for non-residents
Special Recreation Camp Summer Fun Program	\$375 County Residents; \$575 non-residents \$375 County Residents; \$575 non-residents
Before/After Program Care Summer Fun Program Field Trip Fever Program	\$160 County residents; \$230 non-residents \$40 County residents; \$50 non-residents
Tennis or Pickleball 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	\$8 per participant per session
Elementary/Middle School Gymnasium Rental	\$40 County residents per hour; Two (2) hour minimum; \$60 non-residents per hour; Two (2) hour minimum
Safety Town	\$40 resident; \$55 non-residents
Athletic Field Lights Use - Parks and School Sites	\$35 County residents per hour or any part thereof; \$60 non-residents per hour or any part thereof for athletic field lights per field - York County Little League and the Peninsula Youth Football and Cheerleading Organization are exempt from this fee
Park Athletic Fields	\$140 for residents per day per field; \$200 for non-residents per day per field for Tournaments, Camps and/or Games; \$50 per occurrence for field preparation \$35 for residents per hour for athletic field lights; \$60 for non-residents per hour

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 addition of James City County in 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

Revenue from the State

	FY2024	FY2025	\$ Change	% Change
	<u>Adopted</u>	<u>Adopted</u>		
Mobile Home	\$ 15,000	\$ 15,000	\$ -	0.0%
Rolling Stock	20,000	22,000	2,000	10.0%
PPTRA	8,742,000	8,742,000	-	0.0%
Commonwealth's Attorney	648,619	719,275	70,656	10.9%
Commissioner of the Revenue	301,400	306,196	4,796	1.6%
Treasurer	222,350	282,231	59,881	26.9%
Registrar & Electoral Board	101,750	102,000	250	0.3%
Sheriff	3,317,145	3,550,080	232,935	7.0%
Clerk of Court	624,852	666,205	41,353	6.6%
VJCCA	55,000	55,000	-	0.0%
VA Supreme Court Extradition	10,000	10,000	-	0.0%
Library Grant	200,000	200,000	-	0.0%
Court Service Postage	8,500	8,000	(500)	-5.9%
Wireless E-911	367,200	410,000	42,800	11.7%
DCJS Victim/Witness	36,900	44,258	7,358	19.9%
Total	<u>\$ 14,670,716</u>	<u>\$ 15,132,245</u>	<u>\$ 461,529</u>	3.1%

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 FY2025 adopted budget reflect 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

Revenue from the Federal Government

	FY2024	FY2025		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Payment in Lieu of Taxes	\$ 11,000	\$ 12,000	\$ 1,000	9.1%
DCJS Victim/Witness	110,650	92,943	(17,707)	-16.0%
DCJS Domestic Violence	27,400	27,400	-	0.0%
Social Svcs CAP Reimbursement	200,000	215,000	15,000	7.5%
Library E-rate	10,000	10,000	-	0.0%
SAFER Grant	92,000	-	(92,000)	-100.0%
LEMPG	50,335	50,335	-	0.0%
Housing Assistance Vouchers	132,000	132,000	-	0.0%
Total	<u>\$ 633,385</u>	<u>\$ 539,678</u>	<u>\$ (93,707)</u>	-14.8%

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 provided funding for four firefighters during FY2021 through FY2024. Fiscal year 2024 was the last year for this funding.

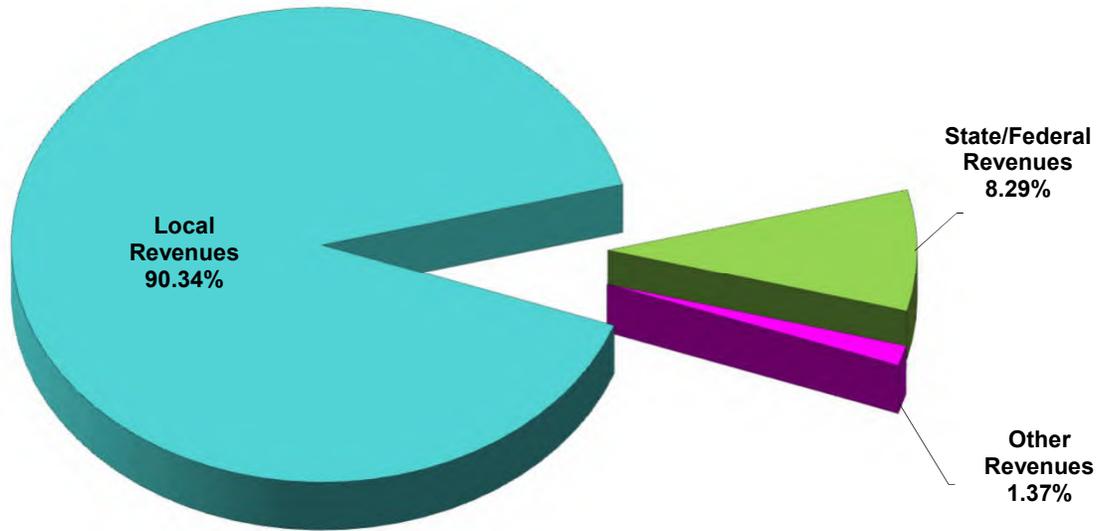
Other Financing Sources

Other Financing Sources

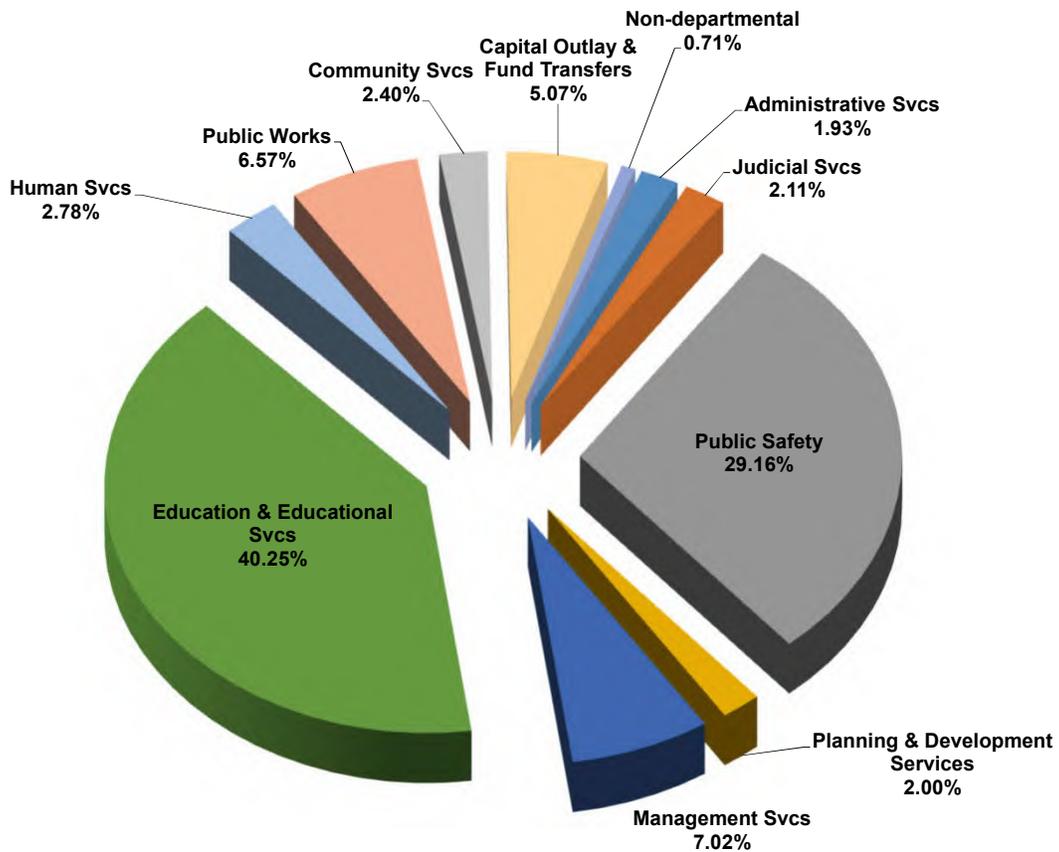
	FY2024	FY2025		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Transfers from Other Funds				
School Division	\$ 2,078,300	\$ 2,398,100	\$ 319,800	15.4%
CDA Special Revenue Fund	186,980	192,590	5,610	3.0%
Total	<u>\$ 2,265,280</u>	<u>\$ 2,590,690</u>	<u>\$ 325,410</u>	14.4%

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
FY2025 Adopted - BY SOURCE**



**GENERAL FUND EXPENDITURES
FY2025 Adopted - BY FUNCTIONAL AREA**



General Fund

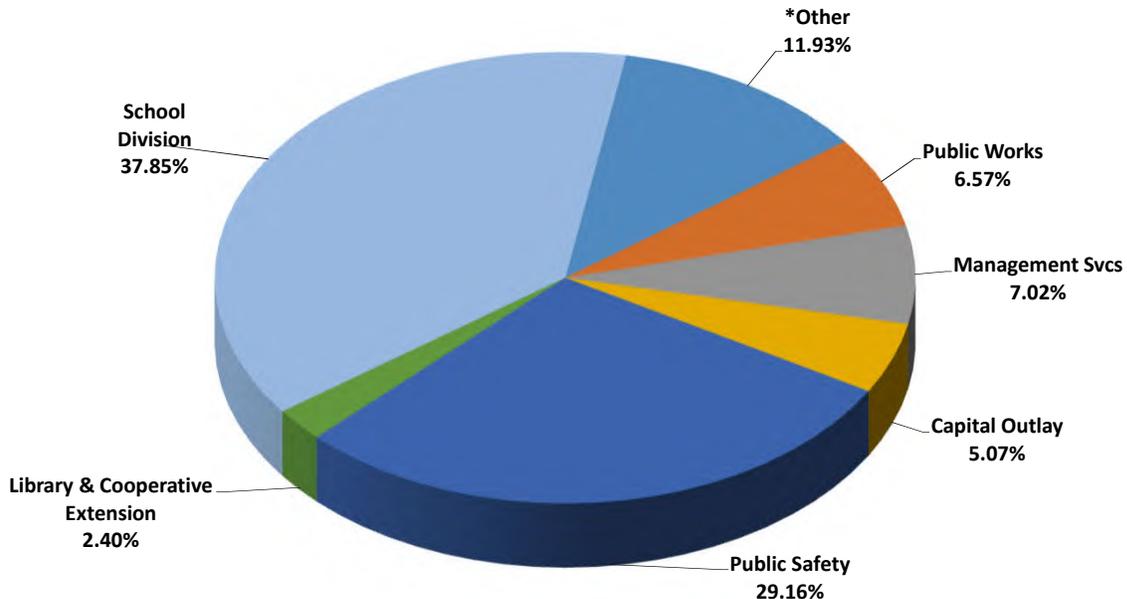
Expenditure Summary

Activity Title	FY2022 Actual Expenditures	FY2023 Actual Expenditures	FY2024 Adopted Budget	FY2025 Adopted Budget	\$ Change	% Change
Administrative Services						
Board of Supervisors	\$ 334,926	\$ 404,792	\$ 426,019	\$ 445,699	\$ 19,680	4.6%
County Administration	554,202	631,320	821,849	771,795	(50,054)	-6.1%
County Attorney	1,064,775	778,786	643,377	699,713	56,336	8.8%
Public Affairs	652,132	774,621	773,909	800,701	26,792	3.5%
General Registrar's Office	1,821,247	576,639	692,253	739,278	47,025	6.8%
Electoral Board	94,142	95,877	193,882	182,675	(11,207)	-5.8%
Subtotal	<u>4,521,424</u>	<u>3,262,035</u>	<u>3,551,289</u>	<u>3,639,861</u>	<u>88,572</u>	<u>2.5%</u>
Judicial Services						
Clerk of the Circuit Court	964,490	1,200,902	1,212,719	1,425,658	212,939	17.6%
Commonwealth's Attorney	1,127,395	1,472,154	1,605,998	1,722,647	116,649	7.3%
Victim-Witness Assistance Program	216,985	262,606	266,974	304,767	37,793	14.2%
Domestic Violence Program	55,737	63,916	92,574	99,126	6,552	7.1%
Circuit Court	72,664	136,007	177,088	188,973	11,885	6.7%
General District Court	13,346	16,455	30,210	37,150	6,940	23.0%
Juvenile & Domestic Relations Court	17,486	20,938	28,180	26,230	(1,950)	-6.9%
Colonial Juvenile Services Commission	203,023	234,663	175,865	188,595	12,730	7.2%
Magistrate	631	1,120	2,000	2,000	-	0.0%
Subtotal	<u>2,671,757</u>	<u>3,408,761</u>	<u>3,591,608</u>	<u>3,995,146</u>	<u>403,538</u>	<u>11.2%</u>
Public Safety						
Sheriff - General Operations	3,008,571	3,741,934	3,442,435	3,683,263	240,828	7.0%
Sheriff - Law Enforcement	6,109,461	7,213,532	7,547,759	8,908,654	1,360,895	18.0%
Sheriff - Investigations	1,602,695	1,717,945	1,970,216	2,061,654	91,438	4.6%
Sheriff - Civil Operations/Court Security	1,398,377	1,612,960	1,777,404	1,990,668	213,264	12.0%
Sheriff - Community Services	1,302,545	1,788,126	1,828,483	1,926,328	97,845	5.4%
Fire & Life Safety - Administration	533,591	602,123	795,066	845,134	50,068	6.3%
Fire & Life Safety - Fire & Rescue Operations	13,378,365	16,267,150	17,549,675	18,948,633	1,398,958	8.0%
Fire & Life Safety - Tech Services & Special Operations	473,740	542,155	695,150	744,768	49,618	7.1%
Fire & Life Safety - Prevention & Community Safety	375,088	440,695	437,580	552,775	115,195	26.3%
Fire & Life Safety - Support Services	670,830	701,067	758,542	855,930	97,388	12.8%
Fire & Life Safety - Animal Services	479,350	534,256	583,667	633,423	49,756	8.5%
Fire & Life Safety - Emergency Management	259,058	313,917	342,389	385,277	42,888	12.5%
Emergency Communications	4,381,096	5,194,124	5,364,677	8,408,533	3,043,856	56.7%
Radio Maintenance	1,472,073	1,252,249	1,420,438	1,509,727	89,289	6.3%
Security Services	102,837	128,504	218,500	168,500	(50,000)	-22.9%
Adult Corrections	109,047	2,690,025	3,105,566	3,284,405	178,839	5.8%
Juvenile Corrections	228,811	248,630	224,230	188,945	(35,285)	-15.7%
Subtotal	<u>35,885,535</u>	<u>44,989,392</u>	<u>48,061,777</u>	<u>55,096,617</u>	<u>7,034,840</u>	<u>14.6%</u>
Planning & Development Services						
Administration	308,798	372,969	392,690	419,019	26,329	6.7%
Building Safety	1,028,000	1,247,735	1,360,650	1,582,591	221,941	16.3%
Board of Zoning / Subdivision Appeals	3,058	2,286	5,910	5,910	-	0.0%
Development Services	751,836	879,653	1,124,736	1,214,485	89,749	8.0%
Planning	330,778	406,580	480,321	527,253	46,932	9.8%
Planning Commission	21,168	15,859	29,829	25,400	(4,429)	-14.9%
Subtotal	<u>2,443,638</u>	<u>2,925,082</u>	<u>3,394,136</u>	<u>3,774,658</u>	<u>380,522</u>	<u>11.2%</u>
Management Services						
Finance Administration	259,348	251,908	385,031	404,769	19,738	5.1%
Accounting & Financial Reporting	389,816	452,497	549,153	580,784	31,631	5.8%
Budget	217,798	311,230	336,295	399,971	63,676	18.9%
Fiscal Accounting Services	807,442	944,781	937,689	948,935	11,246	1.2%
Central Purchasing	435,449	520,097	537,900	582,697	44,797	8.3%
Central Insurance	163,225	269,260	296,258	479,252	182,994	61.8%
Information Technology	2,390,026	2,856,181	3,006,629	3,215,106	208,477	6.9%
Human Resources	829,714	1,255,318	1,339,746	1,658,225	318,479	23.8%
Commissioner of the Revenue	1,300,424	1,594,537	1,738,986	1,790,409	51,423	3.0%
Treasurer	910,410	1,171,000	1,301,629	1,453,835	152,206	11.7%
Real Estate Assessment	647,058	786,456	976,799	1,009,422	32,623	3.3%
Economic Development	98,182	201,130	208,630	214,394	5,764	2.8%
Department of Economic and Tourism Development	464,304	543,278	339,851	536,104	196,253	57.8%
Subtotal	<u>8,913,196</u>	<u>11,157,673</u>	<u>11,954,596</u>	<u>13,273,903</u>	<u>1,319,307</u>	<u>11.0%</u>

General Fund Expenditure Summary

Activity Title	FY2022 Actual <u>Expenditures</u>	FY2023 Actual <u>Expenditures</u>	FY2024 Adopted <u>Budget</u>	FY2025 Adopted <u>Budget</u>	\$ Change	% Change
Education & Educational Services						
School Ops & Capital/Debt Svc - Local	65,089,924	67,529,262	69,312,889	71,528,984	2,216,095	3.2%
Library Services	3,250,537	3,653,710	4,070,695	4,441,402	370,707	9.1%
Cooperative Extension	61,356	53,917	84,004	88,963	4,959	5.9%
Subtotal	<u>68,401,817</u>	<u>71,236,889</u>	<u>73,467,588</u>	<u>76,059,349</u>	<u>2,591,761</u>	3.5%
Human Services						
Social Services - Local Share	2,385,868	2,511,430	2,613,581	2,985,651	372,070	14.2%
Payments to Outside Entities	1,578,869	2,062,673	2,190,045	2,262,411	72,366	3.3%
Subtotal	<u>3,964,737</u>	<u>4,574,103</u>	<u>4,803,626</u>	<u>5,248,062</u>	<u>444,436</u>	9.3%
Public Works						
Administration	202,150	238,574	272,382	275,309	2,927	1.1%
Engineering & Facility Maintenance	3,400,428	4,122,300	4,460,819	5,142,223	681,404	15.3%
Grounds Maintenance & Construction	3,519,311	4,152,147	4,389,583	4,661,081	271,498	6.2%
Stormwater Operations	1,144,870	1,189,289	1,420,686	1,237,689	(182,997)	-12.9%
Mosquito Control	916,580	928,611	1,043,034	1,105,845	62,811	6.0%
Subtotal	<u>9,183,339</u>	<u>10,630,921</u>	<u>11,586,504</u>	<u>12,422,147</u>	<u>835,643</u>	7.2%
Community Services						
Administration	303,638	385,104	402,505	599,779	197,274	49.0%
Housing	3,226,045	850,292	840,860	865,524	24,664	2.9%
Parks & Recreation	8,694,332	2,350,557	2,727,122	3,066,210	339,088	12.4%
Subtotal	<u>12,224,015</u>	<u>3,585,953</u>	<u>3,970,487</u>	<u>4,531,513</u>	<u>561,026</u>	14.1%
Capital Outlay & Fund Transfers						
Capital Outlay & Fund Transfers	23,177,648	32,045,513	9,492,535	9,580,820	88,285	0.9%
Subtotal	<u>23,177,648</u>	<u>32,045,513</u>	<u>9,492,535</u>	<u>9,580,820</u>	<u>88,285</u>	0.9%
Non-Departmental						
Contributions	428,262	385,431	396,220	586,304	190,084	48.0%
Non-Departmental Employee Benefits	1,507,248	1,419,213	246,795	557,244	310,449	125.8%
Appropriated Reserves	210,176	21,570	125,000	200,000	75,000	60.0%
Emergencies and Disasters	6,705,424	290,826	-	-	-	0.0%
Subtotal	<u>8,851,110</u>	<u>2,117,040</u>	<u>768,015</u>	<u>1,343,548</u>	<u>575,533</u>	74.9%
Totals	<u>\$ 180,238,216</u>	<u>\$ 189,933,362</u>	<u>\$ 174,642,161</u>	<u>\$ 188,965,624</u>	<u>\$ 14,323,463</u>	8.2%

Use of General Fund Expenditures Fiscal Year 2025 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.



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.

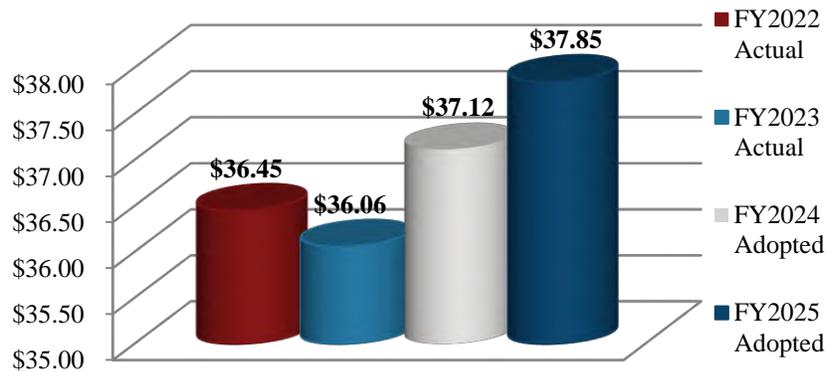
Public Affairs

- 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Public Meetings	181	180	183	186
Number of Boards and Commission Members appointed	108	91	92	101
Number of Contracts reviewed and approved	100	134	150	150
Citizen Communications (Social Media Posts, Subscriber Emails & Citizen News Editions)	26,772	43,613	67,197	68,231
Website Page Views	3,020,564	3,384,558	3,203,526	3,203,526

Public Affairs - FY23 July 1, 2022 - June 30, 2023

YorkCounty.gov Website

3,384,558
Total Pageviews

Desktop 51.2%
Mobile 48%

Facebook Posts: **620**

Total Subscribers Email: **51,525**

Hours Watched YouTube: **2.1K**

Media Contacts: **605**

FOIAs Fulfilled: **320**

49 Press Releases

Followers: 2022: 14,000 | 2023: 15,000

@yorkcountytva ★★★★★

Latest County Information

CITIZEN NEWS Weekly Newsletters Sent to **Over 2,716** Subscribers via Email Each Week

CITIZEN NEWS Quarterly February, May, August & November

WYGG TV 990-330-3300

YGSD tv Cox 47 Verizon 39

24/7 Announcement Channel Cox 48/HD 86 Verizon 40

Meetings Broadcast - 54 Programs Produced - 118

Most Popular Post April 11, 2023
1,176 likes | 121 comments | 136 shares
Total Reached - 59,010

YouTube @YorkCountyVirginiaUS
Total Views - 257,834

**York County
Departmental Budget Documents**

Board of Supervisors

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 152,727	\$ 175,298	\$ 184,796	\$ 187,597
Contractual Services	120,737	153,854	151,880	152,880
Internal Services	15,831	11,635	19,243	23,197
Other Charges	43,260	61,335	66,600	73,600
Materials & Supplies	2,371	2,670	3,500	8,425
Total Budgetary Costs	<u>\$ 334,926</u>	<u>\$ 404,792</u>	<u>\$ 426,019</u>	<u>\$ 445,699</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 334,926	\$ 404,792	\$ 426,019	\$ 445,699
Total Revenues	<u>\$ 334,926</u>	<u>\$ 404,792</u>	<u>\$ 426,019</u>	<u>\$ 445,699</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Other Charges is due to an increase in meetings and conference expenses.
- Materials & Supplies has increased to cover File Cloud Software.

York County
Departmental Budget Documents

County Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 487,909	\$ 563,828	\$ 725,887	\$ 661,239
Contractual Services	195	464	3,305	5,350
Internal Services	37,305	36,219	41,257	50,806
Other Charges	21,370	25,833	41,800	41,800
Materials & Supplies	7,423	4,976	9,600	12,600
Total Budgetary Costs	<u>\$ 554,202</u>	<u>\$ 631,320</u>	<u>\$ 821,849</u>	<u>\$ 771,795</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 554,202	\$ 631,320	\$ 821,849	\$ 771,795
Total Revenues	<u>\$ 554,202</u>	<u>\$ 631,320</u>	<u>\$ 821,849</u>	<u>\$ 771,795</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	4.55	4.55	4.55	4.55
Total Staffing	<u>4.55</u>	<u>4.55</u>	<u>4.55</u>	<u>4.55</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 566,976	\$ 702,877	\$ 602,247	\$ 653,539
Contractual Services	465,993	40,670	5,775	6,730
Internal Services	8,330	7,757	9,530	10,744
Other Charges	4,625	6,388	8,345	8,925
Materials & Supplies	9,865	21,094	17,480	19,025
Capital Outlay	8,986	-	-	750
Total Budgetary Costs	\$ 1,064,775	\$ 778,786	\$ 643,377	\$ 699,713

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,064,775	\$ 778,786	\$ 643,377	\$ 699,713
Total Revenues	\$ 1,064,775	\$ 778,786	\$ 643,377	\$ 699,713

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalentents (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	4.00	4.00	4.00	4.00

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Affairs

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 576,786	\$ 708,932	\$ 659,895	\$ 673,579
Contractual Services	20,681	18,245	39,020	48,845
Internal Services	48,000	41,284	53,519	59,602
Other Charges	4,530	4,086	17,675	15,675
Materials & Supplies	2,135	2,074	3,800	3,000
Total Budgetary Costs	<u>\$ 652,132</u>	<u>\$ 774,621</u>	<u>\$ 773,909</u>	<u>\$ 800,701</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 610,132	\$ 732,621	\$ 731,909	\$ 758,701
Transfers from Other Funds	42,000	42,000	42,000	42,000
Total Revenues	<u>\$ 652,132</u>	<u>\$ 774,621</u>	<u>\$ 773,909</u>	<u>\$ 800,701</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalent (FTE's)	7.50	8.00	6.00	5.85
Total Staffing	<u>7.50</u>	<u>8.00</u>	<u>6.00</u>	<u>5.85</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increased due to routine increases in software costs.
- 0.15 FTE was reclassified from Public Affairs to Tourism.

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

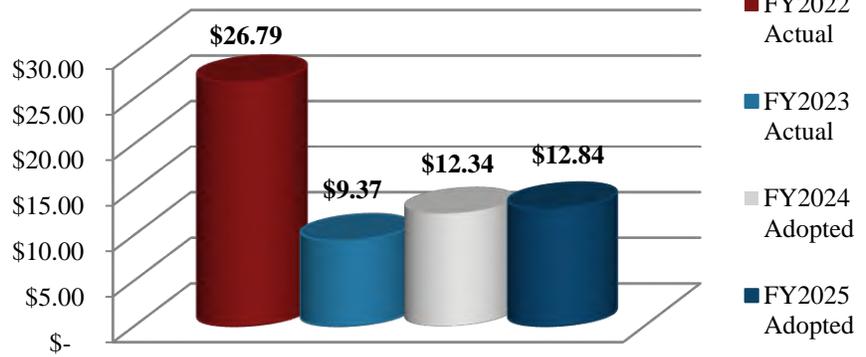
- Registers all qualified York County residents to vote.
- Complies with federal, state, and local election laws.
- Provides timely and quality service to residents, candidates, news media, and elected officials.
- Increases public awareness of voter registration and absentee voting processes.
- Assists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

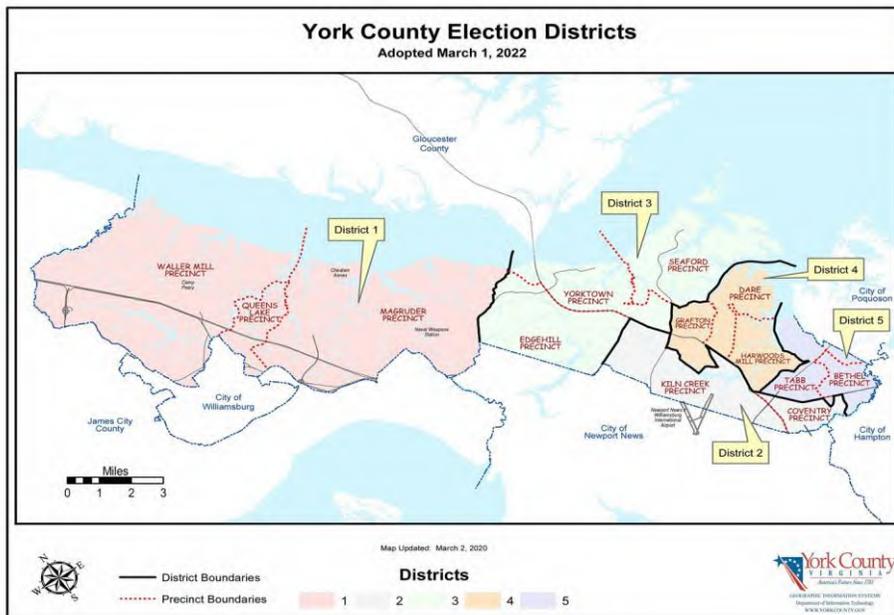
Election Services

General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Registered Voters	50,094	50,339	52,000	52,000
Number of Absentee Voters:				
November	14,249	12,033	20,000	15,000
March	–	–	10,000	–
June	–	–	5,000	–
Number of ballots printed each Election:				
November	39,100	52,950	54,000	54,000
March	–	–	78,000	–
June	–	–	78,000	–



York County
Departmental Budget Documents

General Registrar's Office

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 289,076	\$ 407,585	\$ 481,027	\$ 514,206
Contractual Services	4,012	12,330	16,950	39,700
Internal Services	22,151	26,702	51,901	40,347
Other Charges	12,973	18,049	28,025	28,075
Materials & Supplies	2,692	2,061	3,850	3,950
Leases & Rentals	1,487,700	109,912	110,500	113,000
Capital Outlay	2,643	-	-	-
Total Budgetary Costs	<u>\$ 1,821,247</u>	<u>\$ 576,639</u>	<u>\$ 692,253</u>	<u>\$ 739,278</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,740,967	\$ 486,935	\$ 599,503	\$ 646,278
State Shared Expenses	80,280	89,704	92,750	93,000
Total Revenues	<u>\$ 1,821,247</u>	<u>\$ 576,639</u>	<u>\$ 692,253</u>	<u>\$ 739,278</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increased due to pursuing new a vendor to provide early voting and absentee ballot services.

York County
Departmental Budget Documents

Electoral Board

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 26,040	\$ 19,965	\$ 13,132	\$ 14,065
Contractual Services	65,719	69,747	170,690	158,800
Other Charges	1,735	4,077	5,710	5,460
Materials & Supplies	648	2,088	4,350	4,350
Total Budgetary Costs	<u>\$ 94,142</u>	<u>\$ 95,877</u>	<u>\$ 193,882</u>	<u>\$ 182,675</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 92,639	\$ 95,877	\$ 184,882	\$ 173,675
State Shared Expenses	-	-	9,000	9,000
State Aid & Grants	1,503	-	-	-
Total Revenues	<u>\$ 94,142</u>	<u>\$ 95,877</u>	<u>\$ 193,882</u>	<u>\$ 182,675</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Decrease in Contractual Services is due to fewer elections taking place in FY2025.

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; and 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.

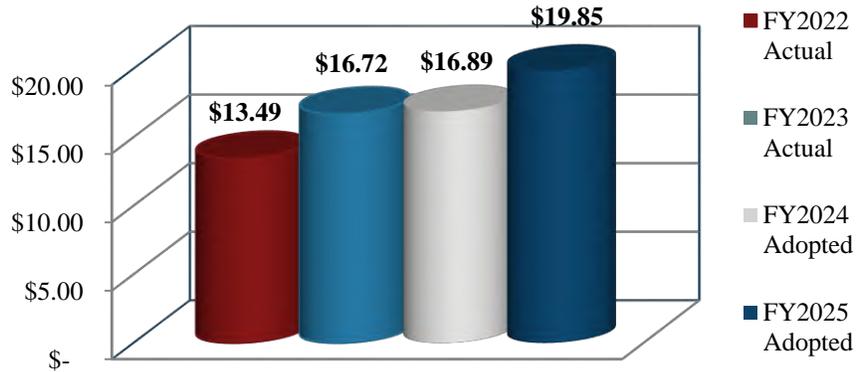
Court Services

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 memorialize 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

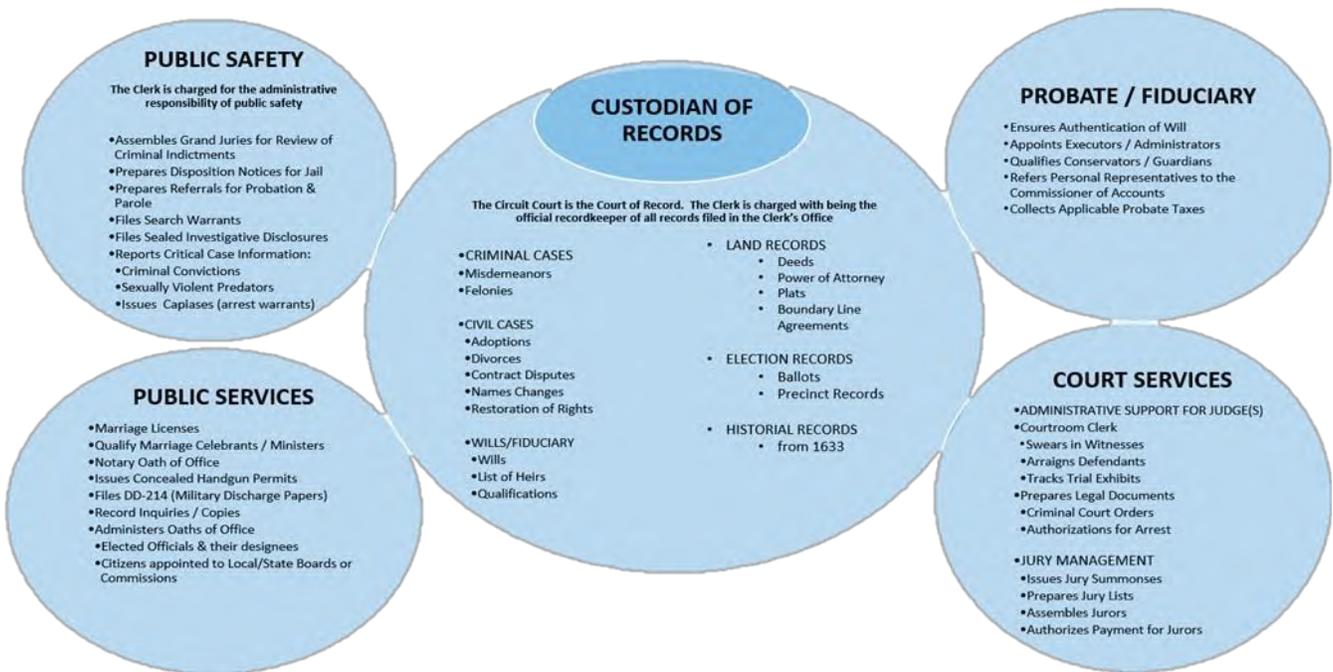


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Grand Juries	5	6	6	6
Number of court proceedings/cases	2,112	2,371	2,200+/-	2,200+/-
Number of deeds recorded	24,016	19,537	21,000+/-	21,000+/-



York County
Departmental Budget Documents

Clerk of the Circuit Court

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 895,930	\$ 1,107,920	\$ 1,163,731	\$ 1,367,064
Contractual Services	9,371	14,517	20,940	27,000
Internal Services	7,289	5,333	6,998	10,544
Other Charges	6,844	7,196	12,100	12,100
Materials & Supplies	6,373	7,006	8,950	8,950
Capital Outlay	38,683	58,930	-	-
Total Budgetary Costs	\$ 964,490	\$ 1,200,902	\$ 1,212,719	\$ 1,425,658

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 199,659	\$ 367,833	\$ 450,867	\$ 568,453
Permits, Fees, Regulatory Licenses	2,593	2,025	2,500	2,500
Charges For Services	170,086	125,609	126,000	115,500
Miscellaneous	-	-	-	65,000
State Shared Expenses	583,576	695,222	624,852	666,205
State Aid & Grants	8,576	10,213	8,500	8,000
Total Revenues	\$ 964,490	\$ 1,200,902	\$ 1,212,719	\$ 1,425,658

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	14.00	15.00	15.00	16.00
Total Staffing	14.00	15.00	15.00	16.00

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increased primarily because of the increase in jury compensation from \$30 to \$50 per day, as mandated by the General Assembly.
- 1.0 FTE Records Management Officer was added for FY2025.

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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 are 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 eight attorneys and numerous paralegals and legal assistants.
- Supervises the Victim-Witness Assistance program and the Domestic Violence Program.
- Prosecutes felonies and misdemeanors in the Circuit Court, General District Court, and Juvenile and Domestic Relations Court.
- 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 assists 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,054,066	\$ 1,400,658	\$ 1,510,708	\$ 1,606,125
Contractual Services	15,863	16,407	22,345	22,920
Internal Services	31,759	28,602	39,070	49,908
Other Charges	20,088	15,708	21,205	29,784
Materials & Supplies	5,391	10,779	12,670	13,910
Capital Outlay	228	-	-	-
Total Budgetary Costs	<u>\$ 1,127,395</u>	<u>\$ 1,472,154</u>	<u>\$ 1,605,998</u>	<u>\$ 1,722,647</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 350,390	\$ 615,319	\$ 685,879	\$ 727,872
Fines & Forfeitures	194,459	253,335	265,000	269,000
Charges For Services	5,580	5,752	6,500	6,500
State Shared Expenses	576,966	597,748	648,619	719,275
Total Revenues	<u>\$ 1,127,395</u>	<u>\$ 1,472,154</u>	<u>\$ 1,605,998</u>	<u>\$ 1,722,647</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	12.75	14.00	14.00	14.00
Total Staffing	<u>12.75</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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

Victim-Witness Assistance Program

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 198,935	\$ 241,707	\$ 243,347	\$ 271,359
Contractual Services	4,539	3,510	4,455	5,103
Internal Services	7,810	7,757	9,530	10,744
Other Charges	4,098	6,322	7,259	14,640
Materials & Supplies	1,603	3,310	2,383	2,921
Total Budgetary Costs	<u>\$ 216,985</u>	<u>\$ 262,606</u>	<u>\$ 266,974</u>	<u>\$ 304,767</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 83,789	\$ 135,629	\$ 119,424	\$ 167,566
Federal Aid & Grants	93,237	88,973	110,650	92,943
State Aid & Grants	39,959	38,004	36,900	44,258
Total Revenues	<u>\$ 216,985</u>	<u>\$ 262,606</u>	<u>\$ 266,974</u>	<u>\$ 304,767</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Other Charges increased due to an increased investment in Personnel Development.

York County
Departmental Budget Documents

Domestic Violence Program

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 51,699	\$ 59,968	\$ 86,091	\$ 91,914
Contractual Services	948	1,206	1,130	1,280
Internal Services	2,083	1,939	2,333	2,812
Other Charges	1,007	350	2,330	2,380
Materials & Supplies	-	453	690	740
Total Budgetary Costs	<u>\$ 55,737</u>	<u>\$ 63,916</u>	<u>\$ 92,574</u>	<u>\$ 99,126</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 25,866	\$ 32,396	\$ 65,174	\$ 71,726
Federal Aid & Grants	29,871	31,520	27,400	27,400
Total Revenues	<u>\$ 55,737</u>	<u>\$ 63,916</u>	<u>\$ 92,574</u>	<u>\$ 99,126</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	0.75	0.75	0.75	0.75
Total Staffing	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.

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Other Court – Related Judicial Services

Department Overview

Other Court-Related Judicial Services encompasses multiple 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 promptly hear and decide 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 and 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 \$5,000 or less and share authority with the circuit court to hear cases with claims between \$5,000 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.
- Hears other cases including those pertaining to: children accused of delinquent acts, traffic infractions, or status offenses; children in need of services or supervision; children for whom relief of custody or termination of parental rights is sought; children seeking emancipation; adults accused of child abuse or neglect, or of offenses against a family or household member; spouses seeking support after separation; and enforcement of support orders.

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

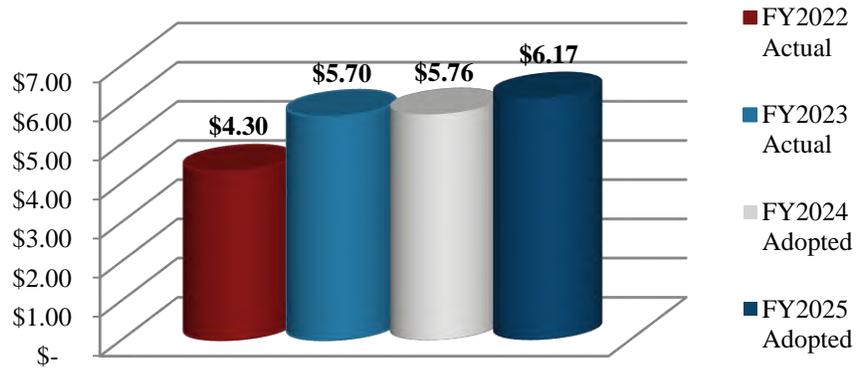
- As an independent judicial officer of the Commonwealth of Virginia, provides judicial services 24 hours a day, 7 days a week, 365 days a year.
- Issues arrest processes and summonses on the basis of complaints by citizens and law enforcement officers.
- Issues search warrants to law enforcement officials.
- 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Circuit Court cases	3,453	4,325	4,057	3,954
General District Court cases	14,650	18,498	20,000	20,000
Juvenile & Domestic Relations Court cases	3,114	3,546	3,726	3,621
Percentage of Juvenile Justice youth completing programs	94%	92%	75%	175%
York processes issued by the Magistrate	5,654	5,864	7,000	7,000

**York County
Departmental Budget Documents**

Circuit Court

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 65,444	\$ 131,448	\$ 166,885	\$ 176,718
Contractual Services	59	539	800	800
Internal Services	4,165	1,939	2,333	3,515
Other Charges	1,098	503	2,970	2,340
Materials & Supplies	1,898	1,578	4,100	5,600
Total Budgetary Costs	<u>\$ 72,664</u>	<u>\$ 136,007</u>	<u>\$ 177,088</u>	<u>\$ 188,973</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ (429,051)	\$ (253,554)	\$ (348,494)	\$ (439,222)
Recovered Costs	501,715	389,561	525,582	628,195
Total Revenues	<u>\$ 72,664</u>	<u>\$ 136,007</u>	<u>\$ 177,088</u>	<u>\$ 188,973</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	1.50	2.00	2.00	2.00
Total Staffing	<u>1.50</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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**

General District Court

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 5,921	\$ 6,566	\$ 18,160	\$ 19,200
Internal Services	-	-	200	300
Other Charges	5,240	6,999	8,000	10,300
Materials & Supplies	2,185	2,890	3,850	7,350
Total Budgetary Costs	<u>\$ 13,346</u>	<u>\$ 16,455</u>	<u>\$ 30,210</u>	<u>\$ 37,150</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 10,293	\$ 11,738	\$ 24,210	\$ 31,150
Charges For Services	3,053	4,717	6,000	6,000
Total Revenues	<u>\$ 13,346</u>	<u>\$ 16,455</u>	<u>\$ 30,210</u>	<u>\$ 37,150</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- The increase in Other Charges is primarily driven by an increased investment in Personnel Development.
- Materials & Supplies increased due to the need to replace worn out office supplies.

York County
Departmental Budget Documents

Juvenile & Domestic Relations Court

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 3,870	\$ 4,696	\$ 5,280	\$ 5,530
Internal Services	-	396	500	300
Other Charges	7,162	9,429	11,600	12,100
Materials & Supplies	6,454	5,660	9,600	7,100
Capital Outlay	-	757	1,200	1,200
Total Budgetary Costs	<u>\$ 17,486</u>	<u>\$ 20,938</u>	<u>\$ 28,180</u>	<u>\$ 26,230</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 17,486	\$ 20,938	\$ 28,180	\$ 26,230
Total Revenues	<u>\$ 17,486</u>	<u>\$ 20,938</u>	<u>\$ 28,180</u>	<u>\$ 26,230</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Materials & Supplies decreased because the budget for 1-time expenses in FY2024 was removed in FY2025.

**York County
Departmental Budget Documents**

Colonial Juvenile Services Commission

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 203,023	\$ 234,663	\$ 175,865	\$ 188,595
Total Budgetary Costs	<u>\$ 203,023</u>	<u>\$ 234,663</u>	<u>\$ 175,865</u>	<u>\$ 188,595</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 148,339	\$ 179,979	\$ 120,865	\$ 133,595
State Aid & Grants	54,684	54,684	55,000	55,000
Total Revenues	<u>\$ 203,023</u>	<u>\$ 234,663</u>	<u>\$ 175,865</u>	<u>\$ 188,595</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Contractual Services increased due to an increase in the requested County support for FY2025.

**York County
Departmental Budget Documents**

Magistrate

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Materials & Supplies	\$ 631	\$ 1,120	\$ 2,000	\$ 2,000
Total Budgetary Costs	<u>\$ 631</u>	<u>\$ 1,120</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 631	\$ 1,120	\$ 2,000	\$ 2,000
Total Revenues	<u>\$ 631</u>	<u>\$ 1,120</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- There are no significant changes programmed for FY2025.

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 hijacking 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 Courthouse. This includes staffing the control room, the Circuit Court, General District Court, as well as the 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

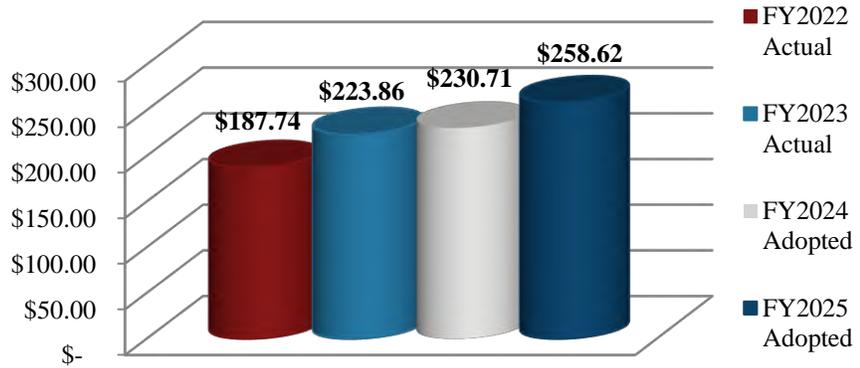
- Provide deputies at high school and middle school campuses to maintain security on school grounds and act as a law enforcement liaison.
- Provide a DARE program to the elementary and middle schools in York County and special classes (Class Action) on the severity and consequences of criminal activities 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of calls for service	85,244	81,692	84,790	84,800
Response time in minutes	5.05	5.02	5.00	5.00
Total social media followers	70,000	71,635	75,000	75,000



York County
Departmental Budget Documents

Sheriff - General Operations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 2,516,398	\$ 3,093,151	\$ 2,630,716	\$ 2,880,204
Contractual Services	61,212	70,513	101,232	101,450
Internal Services	180,597	221,569	216,160	246,146
Other Charges	164,914	193,749	190,490	202,028
Materials & Supplies	78,790	155,614	295,737	244,635
Leases & Rentals	6,660	7,338	8,100	8,800
Total Budgetary Costs	<u>\$ 3,008,571</u>	<u>\$ 3,741,934</u>	<u>\$ 3,442,435</u>	<u>\$ 3,683,263</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 2,115,600	\$ 2,649,690	\$ 3,318,632	\$ 2,935,769
Charges For Services	326,185	434,278	5,500	4,000
Recovered Costs	34,000	67,000	67,000	67,000
State Shared Expenses	522,901	580,629	41,303	666,494
State Aid & Grants	9,885	10,337	10,000	10,000
Total Revenues	<u>\$ 3,008,571</u>	<u>\$ 3,741,934</u>	<u>\$ 3,442,435</u>	<u>\$ 3,683,263</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	14.00	14.00	15.00	15.00
Total Staffing	<u>14.00</u>	<u>14.00</u>	<u>15.00</u>	<u>15.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Materials & Supplies is attributed to replacement laptops purchased in FY2024.

York County
Departmental Budget Documents

Sheriff - Law Enforcement

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 4,432,353	\$ 5,125,163	\$ 5,722,676	\$ 6,297,900
Contractual Services	181,461	195,587	268,062	355,508
Internal Services	968,084	1,056,753	1,099,898	1,299,290
Other Charges	88,739	83,954	105,350	108,620
Materials & Supplies	153,533	213,340	190,738	293,841
Capital Outlay	277,546	509,462	161,035	553,495
Grants, Donations, & Insurance Recovery	7,745	29,273	-	-
Total Budgetary Costs	<u>\$ 6,109,461</u>	<u>\$ 7,213,532</u>	<u>\$ 7,547,759</u>	<u>\$ 8,908,654</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 5,161,777	\$ 6,222,908	\$ 7,475,413	\$ 7,800,775
Fines & Forfeitures	3,930	3,000	4,000	5,000
State Shared Expenses	921,070	960,795	68,346	1,102,879
Federal Aid & Grants	22,684	26,829	-	-
Total Revenues	<u>\$ 6,109,461</u>	<u>\$ 7,213,532</u>	<u>\$ 7,547,759</u>	<u>\$ 8,908,654</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	62.00	64.00	63.00	71.00
Total Staffing	<u>62.00</u>	<u>64.00</u>	<u>63.00</u>	<u>71.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the addition of 4.0 FTE as new deputies and an additional 4.0 FTE mid-year.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Increase in Contractual Services is attributed to a new contract for in car cameras.
- Materials & Supplies has increased due to uniforms and equipment for the new deputies.
- An increase in Capital Outlay for the replacement of vehicles and equipment as well as the purchase of additional vehicles for new deputies.

York County
Departmental Budget Documents

Sheriff - Investigations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,170,062	\$ 1,305,375	\$ 1,478,526	\$ 1,611,291
Contractual Services	38,279	55,075	72,344	86,875
Internal Services	286,005	300,552	354,316	297,558
Other Charges	33,718	33,923	51,400	52,200
Materials & Supplies	67,869	23,020	12,630	12,730
Capital Outlay	6,762	-	1,000	1,000
Total Budgetary Costs	<u>\$ 1,602,695</u>	<u>\$ 1,717,945</u>	<u>\$ 1,970,216</u>	<u>\$ 2,061,654</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,168,477	\$ 1,213,322	\$ 1,934,911	\$ 1,491,948
State Shared Expenses	423,180	496,311	35,305	569,706
Federal Aid & Grants	11,038	8,312	-	-
Total Revenues	<u>\$ 1,602,695</u>	<u>\$ 1,717,945</u>	<u>\$ 1,970,216</u>	<u>\$ 2,061,654</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	13.00	13.00	14.00	14.00
Total Staffing	<u>13.00</u>	<u>13.00</u>	<u>14.00</u>	<u>14.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased due to decreases in vehicle maintenance costs as well as information technology cost decreases.

York County
Departmental Budget Documents

Sheriff - Civil Operations / Court Security

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,302,407	\$ 1,515,350	\$ 1,634,975	\$ 1,842,301
Contractual Services	7,328	5,582	9,355	9,855
Internal Services	76,346	75,364	86,224	92,632
Other Charges	10,395	6,661	11,150	11,205
Materials & Supplies	1,275	10,003	15,700	26,675
Capital Outlay	626	-	20,000	8,000
Total Budgetary Costs	<u>\$ 1,398,377</u>	<u>\$ 1,612,960</u>	<u>\$ 1,777,404</u>	<u>\$ 1,990,668</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 850,364	\$ 1,069,773	\$ 1,511,832	\$ 1,353,164
Permits, Fees, Regulatory Licenses	18,518	24,650	15,000	15,000
Fines & Forfeitures	126,597	173,114	226,000	226,000
State Shared Expenses	402,898	345,423	24,572	396,504
Total Revenues	<u>\$ 1,398,377</u>	<u>\$ 1,612,960</u>	<u>\$ 1,777,404</u>	<u>\$ 1,990,668</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	18.00	18.00	18.00	18.00
Total Staffing	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Increase in Materials & Supplies is attributed to replacement of aging security equipment.
- Capital Outlay has a decrease due to the purchase of replacement MDT's in FY2024.

York County
Departmental Budget Documents

Sheriff - Community Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,138,983	\$ 1,566,226	\$ 1,627,703	\$ 1,686,411
Contractual Services	-	-	3,000	-
Internal Services	105,969	89,355	108,655	123,582
Other Charges	12,520	19,127	17,795	34,615
Materials & Supplies	45,073	67,144	68,130	81,720
Capital Outlay	-	46,274	3,200	-
Total Budgetary Costs	<u>\$ 1,302,545</u>	<u>\$ 1,788,126</u>	<u>\$ 1,828,483</u>	<u>\$ 1,926,328</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 371,081	\$ 839,456	\$ 1,133,594	\$ 580,263
State Shared Expenses	427,646	518,577	36,889	595,265
Transfers from Other Funds	503,818	430,093	658,000	750,800
Total Revenues	<u>\$ 1,302,545</u>	<u>\$ 1,788,126</u>	<u>\$ 1,828,483</u>	<u>\$ 1,926,328</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	13.50	15.50	15.50	15.50
Total Staffing	<u>13.50</u>	<u>15.50</u>	<u>15.50</u>	<u>15.50</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Other Charges is attributed to an increase in Personnel Development.
- Materials & Supplies increase for the purchase of video production 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, minimize exposure to hazardous situations, prepare for an emergency or community disaster, and prevent fires and injuries.
- To provide 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.
- To 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.
- To manage a comprehensive logistics program to include department facilities, apparatus, equipment, systems, and supplies.
- To 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 ensures 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 support 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

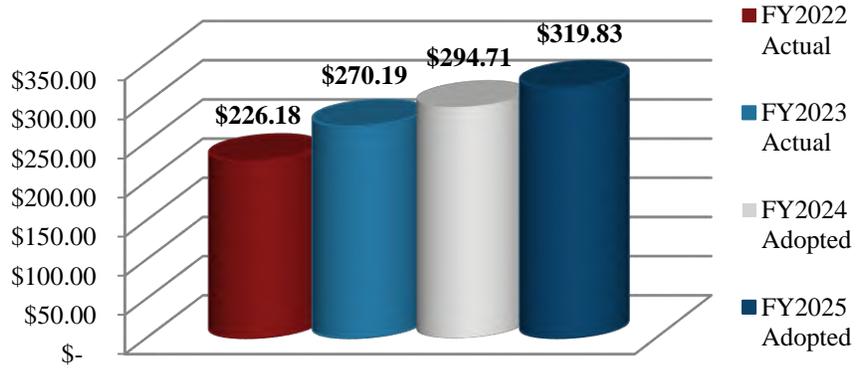
- Responds to requests involving domestic animals as well as assists with wild animals posing a threat to the health, safety and welfare of the public.
- Works to ensure compliance with applicable Virginia and York County animal control codes, laws, ordinances and regulations.
- Educates the public on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

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Fire and Rescue incident responses	12,072	13,033	13,000	13,000
Number of patients transported	5,335	5,870	6,000	6,000
Average Fire & Rescue incident response time (minutes)	5.05	4.80	5.00	5.00
Fire code inspections	377	466	450	450
Animal Services calls	2,002	2,130	2,000	2,000



York County
Departmental Budget Documents

Fire & Life Safety - Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 365,126	\$ 417,880	\$ 607,034	\$ 654,029
Contractual Services	2,456	3,553	3,065	3,110
Internal Services	40,588	38,024	41,228	48,506
Other Charges	124,314	141,381	142,269	138,019
Materials & Supplies	1,107	1,285	1,470	1,470
Total Budgetary Costs	<u>\$ 533,591</u>	<u>\$ 602,123</u>	<u>\$ 795,066</u>	<u>\$ 845,134</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 533,591	\$ 602,123	\$ 795,066	\$ 845,134
Total Revenues	<u>\$ 533,591</u>	<u>\$ 602,123</u>	<u>\$ 795,066</u>	<u>\$ 845,134</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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

Fire & Life Safety - Fire & Rescue Operations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 11,970,882	\$ 14,487,999	\$ 15,920,382	\$ 17,164,092
Contractual Services	196,862	226,023	209,900	269,500
Internal Services	990,345	1,317,758	1,197,132	1,276,660
Other Charges	32,234	33,559	35,261	34,881
Materials & Supplies	175,523	200,836	187,000	203,500
Grants, Donations, & Insurance Recovery	12,519	975	-	-
Total Budgetary Costs	\$ 13,378,365	\$ 16,267,150	\$ 17,549,675	\$ 18,948,633

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 11,073,534	\$ 13,748,056	\$ 15,657,675	\$ 16,748,633
Fines & Forfeitures	500	200	-	-
Charges For Services	1,907,632	2,203,202	1,800,000	2,200,000
Recovered Costs	76,088	66,658	-	-
Federal Aid & Grants	320,611	249,034	92,000	-
Total Revenues	\$ 13,378,365	\$ 16,267,150	\$ 17,549,675	\$ 18,948,633

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	143.00	153.00	152.00	159.00
Total Staffing	143.00	153.00	152.00	159.00

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes 1.0 FTE that was reassigned from Prevention & Community Safety to Fire & Rescue Operations, as well as the addition of 3.0 new FTE Firefighters, plus an additional 3.0 FTE Firefighters mid-year.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- An increase in Contractual Services includes an increase in EMS billing services and an increase in the cost of medical examinations.
- Materials & Supplies increased due to the need to purchase new uniforms and purchase replacements for those that need them.

York County
Departmental Budget Documents

Fire & Life Safety - Technical Services & Special Operations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 281,983	\$ 369,864	\$ 460,088	\$ 487,490
Contractual Services	6,597	17,511	22,565	31,950
Internal Services	40,221	52,672	60,077	63,088
Other Charges	4,696	4,942	5,090	5,290
Materials & Supplies	64,567	97,166	145,330	126,950
Capital Outlay	66,112	-	2,000	30,000
Grants, Donations, & Insurance Recovery	9,564	-	-	-
Total Budgetary Costs	<u>\$ 473,740</u>	<u>\$ 542,155</u>	<u>\$ 695,150</u>	<u>\$ 744,768</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 473,740	\$ 542,155	\$ 695,150	\$ 744,768
Total Revenues	<u>\$ 473,740</u>	<u>\$ 542,155</u>	<u>\$ 695,150</u>	<u>\$ 744,768</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increased for required testing of ladders and hoses.
- The Capital Outlay increase encompasses the cost to outfit two replacement vehicles with warning and communications equipment.
- Materials & Supplies decrease is due to the removal of non-emergent repairs & replacements.

York County
Departmental Budget Documents

Fire & Life Safety - Prevention & Community Safety

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 325,391	\$ 383,889	\$ 375,541	\$ 486,435
Contractual Services	1,015	1,433	1,800	1,800
Internal Services	33,690	34,231	41,796	39,347
Other Charges	3,851	5,167	4,893	5,643
Materials & Supplies	11,141	15,975	13,550	19,550
Total Budgetary Costs	<u>\$ 375,088</u>	<u>\$ 440,695</u>	<u>\$ 437,580</u>	<u>\$ 552,775</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 375,088	\$ 440,695	\$ 437,580	\$ 552,775
Total Revenues	<u>\$ 375,088</u>	<u>\$ 440,695</u>	<u>\$ 437,580</u>	<u>\$ 552,775</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	5.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>5.00</u>	<u>4.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- 1.0 FTE was reassigned from Prevention & Community Safety to Fire & Rescue Operations.
- Materials & Supplies increased due to the need for new and replacement uniforms, as well as an increase in community engagement and educational programs in schools.

York County
Departmental Budget Documents

Fire & Life Safety - Support Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 372,067	\$ 409,204	\$ 442,286	\$ 450,446
Contractual Services	93,083	70,503	97,156	145,986
Internal Services	34,540	35,737	37,298	39,535
Other Charges	47,408	86,639	64,262	99,923
Materials & Supplies	123,732	98,984	117,540	120,040
Total Budgetary Costs	<u>\$ 670,830</u>	<u>\$ 701,067</u>	<u>\$ 758,542</u>	<u>\$ 855,930</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 670,830	\$ 701,067	\$ 758,542	\$ 855,930
Total Revenues	<u>\$ 670,830</u>	<u>\$ 701,067</u>	<u>\$ 758,542</u>	<u>\$ 855,930</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Increase in Contractual Services is comprised of maintenance and repairs for essential medical equipment.
- Other Charges increased due to an increased investment in Personnel Development.
- Materials & Supplies increase primarily driven by increase in educational materials.

York County
Departmental Budget Documents

Fire & Life Safety - Animal Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 195,269	\$ 223,725	\$ 261,086	\$ 288,592
Contractual Services	223,222	250,101	247,770	271,292
Internal Services	41,722	54,801	60,998	59,826
Other Charges	5,260	3,638	5,947	6,255
Materials & Supplies	3,756	1,991	7,866	7,458
Capital Outlay	10,121	-	-	-
Total Budgetary Costs	<u>\$ 479,350</u>	<u>\$ 534,256</u>	<u>\$ 583,667</u>	<u>\$ 633,423</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 466,950	\$ 519,866	\$ 578,667	\$ 625,423
Permits, Fees, Regulatory Licenses	10,329	12,727	5,000	8,000
State Aid & Grants	2,071	1,663	-	-
Total Revenues	<u>\$ 479,350</u>	<u>\$ 534,256</u>	<u>\$ 583,667</u>	<u>\$ 633,423</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	3.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes the reclassification of 1.0 FTE from Work As Required to Regular Full Time.
- Contractual Services increased primarily because of an increase in the County's contribution to the Peninsula Regional Animal Shelter.

York County
Departmental Budget Documents

Fire & Life Safety - Emergency Management

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 208,399	\$ 263,310	\$ 293,422	\$ 312,664
Contractual Services	13,958	14,064	14,300	14,361
Internal Services	33,892	33,369	30,585	54,047
Other Charges	2,749	2,888	3,682	3,805
Materials & Supplies	60	286	400	400
Total Budgetary Costs	<u>\$ 259,058</u>	<u>\$ 313,917</u>	<u>\$ 342,389</u>	<u>\$ 385,277</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 208,723	\$ 263,582	\$ 292,054	\$ 334,942
Federal Aid & Grants	50,335	50,335	50,335	50,335
Total Revenues	<u>\$ 259,058</u>	<u>\$ 313,917</u>	<u>\$ 342,389</u>	<u>\$ 385,277</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.

Emergency Communications, Radio Maintenance, & Security Services

Department Overview

The Peninsula Regional 9-1-1 Emergency Communications Center is tasked with ensuring the public of the Counties of York and James City and the Cities of Poquoson and Williamsburg receive reliable and professional responses to emergency and non-emergency calls, thereby enhancing regional public safety efforts through technological advancements.



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 making the region safer.

Goals:

- Provide continuous improvement of systems and services through research and implementation of industry “best practices” by following the Virginia 9-1-1 Comprehensive Plan for 9-1-1 and Operations, Professional Development, Technical Systems, Data Development, Maintenance and Support, Analysis and Planning.
- Enhance performance management processes and service outcomes by sustaining a robust quality assurance program, ensuring operational efficiency and adherence to guidelines and protocols.
- Monitor the accuracy of Next Generation 911 (NG911) services as they develop in handling E-911 wireless calls, tracking wireless and total E-911 call volumes, recurrent equipment costs, and personnel costs for the Virginia 911 Services Board.
- Adopt new training standards established by the Department of Criminal Justice Services; provide ongoing training opportunities to enhance staff knowledge in various public safety facets.

Emergency Communications

- Responds to all calls for service, utilizing Enhanced 911 System, Text to 911, and NG911 technology.
- Dispatches personnel and apparatus over diverse radio systems and a Computer Aided Dispatch (CAD) System.
- Offers pre-arrival Emergency Medical Dispatch (EMD) information on all medical calls.
- Conducts National Crime Information Center (NCIC) and Virginia Criminal Information Network (VCIN) teletype operations which ensure criminal and investigative information is shared with appropriate authorities within the County and on a regional, state, and federal level. Manages a Regional Records Management System for Law Enforcement Agencies, maintaining criminal records and coordinating with other jurisdictions.
- Receives and responds to court subpoenas and Freedom of Information Act (FOIA) requests for audio transmissions and data records. Audio and data recordings are also maintained per national standards for investigative, quality assurance, and training purposes.
- Answers after-hour calls for County services, dispatches appropriate on-call workers, and creates ticket requests accordingly.
- Monitors cameras at key locations throughout the County to include intrusion/fire alarms for County buildings, receives and dispatches all commercial and residential security, fire, and medical alarm request calls received from both private alarm service providers and central stations; responds to Surry and National Warning Systems Instaphones.

Radio Maintenance

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

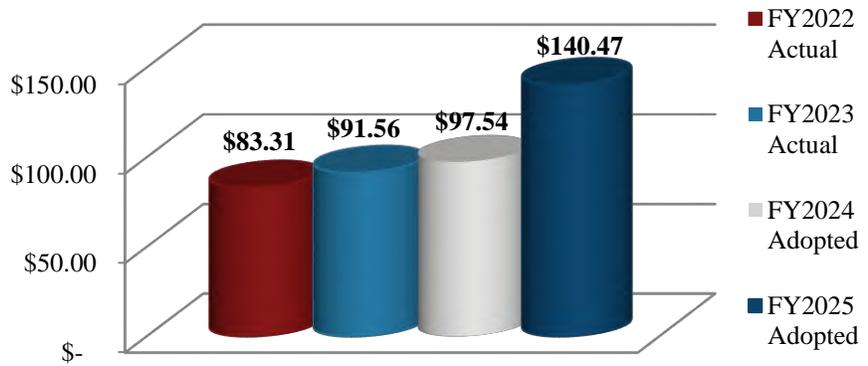
Security Services

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

Emergency Communications, Radio Maintenance, & Security Services

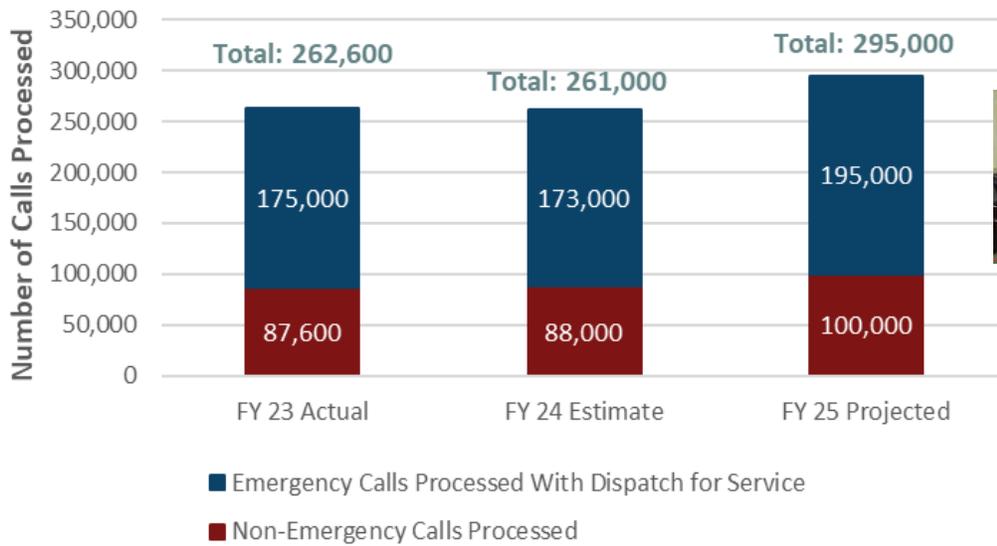


General Fund Expenditures Per Capita



Key Service Indicators:

Emergency Communications Center



York County
Departmental Budget Documents

Emergency Communications

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 3,378,401	\$ 4,128,726	\$ 4,150,314	\$ 6,832,898
Contractual Services	728,091	758,077	856,433	1,014,781
Internal Services	95,421	117,503	141,650	208,109
Other Charges	145,473	139,283	172,735	293,900
Materials & Supplies	32,108	32,019	43,545	58,845
Leases & Rentals	-	6,287	-	-
Capital Outlay	1,602	12,229	-	-
Total Budgetary Costs	\$ 4,381,096	\$ 5,194,124	\$ 5,364,677	\$ 8,408,533

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 2,737,112	\$ 3,549,152	\$ 3,829,015	\$ 3,747,496
Recovered Costs	955,792	999,903	1,055,877	3,932,805
State Shared Expenses	189,456	190,987	13,585	219,232
State Aid & Grants	399,736	355,082	367,200	410,000
Transfers from Other Funds	99,000	99,000	99,000	99,000
Total Revenues	\$ 4,381,096	\$ 5,194,124	\$ 5,364,677	\$ 8,408,533

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	47.00	46.50	46.50	71.50
Total Staffing	47.00	46.50	46.50	71.50

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes an increase of 23.0 FTE for the consolidation with James City County as well as the reclassification of 1.0 FTE as VCIN Technician and 1.0 FTE as dispatcher.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Contractual Services has increased due to the consolidation with James City County.
- An increase in Other Charges is attributed to an increase in Academy costs.
- An increase Recovered Costs Revenue is attributed to the James City County contribution as part of the consolidation.

**York County
Departmental Budget Documents**

Radio Maintenance

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 107,100	\$ 107,100	\$ 112,500	\$ 112,500
Materials & Supplies	183	7	-	-
Leases & Rentals	168,136	42,560	43,850	45,152
Transfers to Other Funds	1,196,654	1,102,582	1,264,088	1,352,075
Total Budgetary Costs	<u>\$ 1,472,073</u>	<u>\$ 1,252,249</u>	<u>\$ 1,420,438</u>	<u>\$ 1,509,727</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,405,274	\$ 1,188,697	\$ 1,150,438	\$ 1,239,727
Use of Money & Property	66,799	63,552	270,000	270,000
Total Revenues	<u>\$ 1,472,073</u>	<u>\$ 1,252,249</u>	<u>\$ 1,420,438</u>	<u>\$ 1,509,727</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 91,411	\$ 125,871	\$ 211,500	\$ 161,500
Materials & Supplies	11,426	2,633	7,000	7,000
Total Budgetary Costs	<u>\$ 102,837</u>	<u>\$ 128,504</u>	<u>\$ 218,500</u>	<u>\$ 168,500</u>

<u>Funding Sources</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 102,837	\$ 128,504	\$ 218,500	\$ 168,500
Total Revenues	<u>\$ 102,837</u>	<u>\$ 128,504</u>	<u>\$ 218,500</u>	<u>\$ 168,500</u>

<u>Staffing Summary</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- There are no significant changes programmed for FY2025.

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Adult & Juvenile Corrections

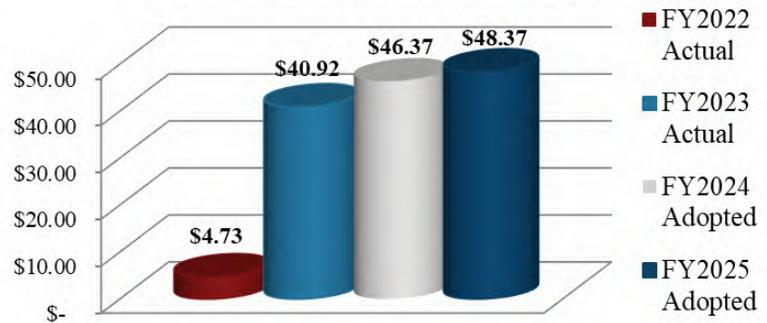
Department Overview

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 programs 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 2,724,646	\$ 2,677,129	\$ 3,105,566	\$ 3,284,405
Grants, Donations, & Insurance Recovery	(2,615,599)	12,896	-	-
Total Budgetary Costs	<u>\$ 109,047</u>	<u>\$ 2,690,025</u>	<u>\$ 3,105,566</u>	<u>\$ 3,284,405</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 109,047	\$ 2,677,129	\$ 3,105,566	\$ 3,284,405
Federal Aid & Grants	-	12,896	-	-
Total Revenues	<u>\$ 109,047</u>	<u>\$ 2,690,025</u>	<u>\$ 3,105,566</u>	<u>\$ 3,284,405</u>

Major Budget Variances

- An increase in funding is provided to the Regional Jail based on average percentage of the prisoner population on a rolling 5-year basis.

York County
Departmental Budget Documents

Juvenile Corrections

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 220,518	\$ 239,290	\$ 214,780	\$ 179,095
Other Charges	252	259	750	750
Materials & Supplies	1,259	1,946	1,900	1,900
Leases & Rentals	6,782	7,135	6,800	7,200
Total Budgetary Costs	<u>\$ 228,811</u>	<u>\$ 248,630</u>	<u>\$ 224,230</u>	<u>\$ 188,945</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 228,811	\$ 248,630	\$ 224,230	\$ 188,945
Total Revenues	<u>\$ 228,811</u>	<u>\$ 248,630</u>	<u>\$ 224,230</u>	<u>\$ 188,945</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, provides professional guidance per the York County Code on current building and zoning regulations, and supports those who are requesting assistance.



Mission

Guide residents and businesses toward thoughtful development that meets the County zoning, subdivision, and building regulations in a coordinated and streamlined process. Assist the community in defining and realizing a shared vision for long-range physical development.

Goals:

- Improve the efficiency of the staff in the implementation of the existing zoning and subdivision 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 synchronized and streamlined process.
- Oversee the review process and recommend reasonable changes to the comprehensive plan and its implementation tools and the zoning and subdivision ordinances 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, boards, and committees.

Planning

- Maintain an up-to-date Comprehensive Plan and Zoning Ordinance for the County as mandated by the Code of Virginia.
- Provide accurate and timely demographic and economic data and projections to staff and line agencies, boards, commissions, the School Division, and the general public.
- Provide staff services to the Board of Supervisors, Planning Commission, Historic Yorktown Design Committee, Historic Triangle Bicycle Advisory Committee, School Division, County Administrator, and other staff and line agencies, boards, and commissions.
- Participate in the coordination with the Virginia Department of Transportation (VDOT), the Hampton Roads Planning District Commission and committees, and other regional bodies/entities.

Planning & Development Services

Development Services

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

Building Safety

- Provide comments and code requirements to builders, developers, and residents of the County that are clearly defined and timely.
- Conduct inspections within 24 hours on all buildings within the jurisdiction that are under construction or hazardous to the public.
- Maintain proficiency in the application and understanding of the 2021 State adopted building codes.
- Improve customer service through professional training and technology upgrades.

Planning Commission

- Review, conduct public hearings, and make recommendations to the Board on applications for Rezoning, Special Use Permits, Planned Developments, and Special Exceptions.
- Develop and provide recommendations for revision of the Comprehensive Plan elements as needed and propose programs and ordinances to implement those Comprehensive Plan elements.
- Develop and make recommendations in coordination with VDOT for road, neighborhood and traffic improvements/enhancements.

Board of Zoning/Subdivision Appeals

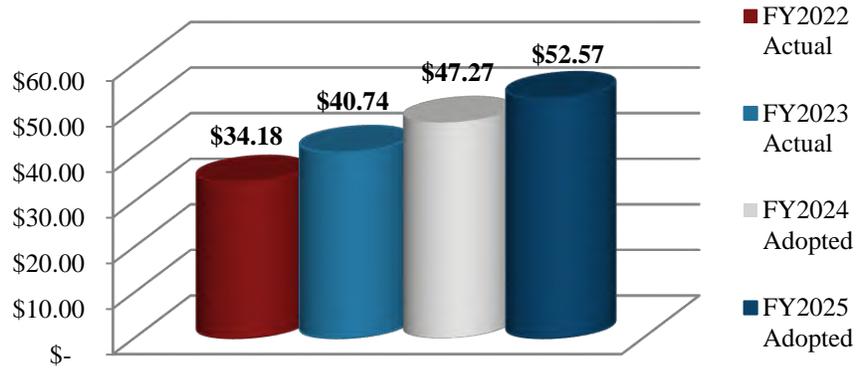
- Meet on a monthly or as-needed basis to decide requests for appeals and variances received from the development community and County residents in accordance with the standards and guidelines set forth in the Code of Virginia and the York County Zoning and Subdivision Ordinances.
- Conduct public hearings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



Planning & Development Services

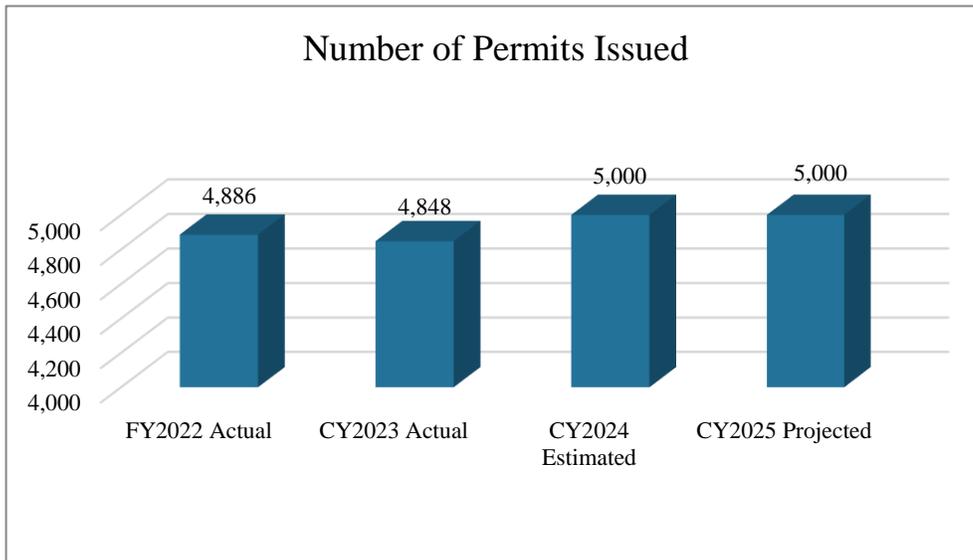


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	CY2023 Actual*	CY2024 Estimated	CY2025 Projected
Number of Permits Issued	4,886	4,848	5,000	5,000
Total Number of Inspections	17,362	17,534	18,000	18,000



* All data for service indicators after FY2022 are provided in Calendar Year (CY) figures.

York County
Departmental Budget Documents

Planning & Development Services - Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 304,415	\$ 370,234	\$ 374,591	\$ 398,768
Contractual Services	-	-	150	150
Internal Services	-	-	4,665	5,623
Other Charges	4,248	2,696	12,294	13,488
Materials & Supplies	135	39	990	990
Total Budgetary Costs	<u>\$ 308,798</u>	<u>\$ 372,969</u>	<u>\$ 392,690</u>	<u>\$ 419,019</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 308,768	\$ 372,769	\$ 392,690	\$ 419,019
Miscellaneous	30	200	-	-
Total Revenues	<u>\$ 308,798</u>	<u>\$ 372,969</u>	<u>\$ 392,690</u>	<u>\$ 419,019</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- The increase in Other Charges is due to an increase in the cost of dues and memberships.

York County
Departmental Budget Documents

Planning & Development Services - Planning

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 255,010	\$ 314,880	\$ 385,007	\$ 349,392
Contractual Services	60,215	69,864	73,405	154,686
Internal Services	8,615	9,071	11,096	14,962
Other Charges	3,208	8,654	6,713	4,713
Materials & Supplies	3,730	4,111	4,100	3,500
Total Budgetary Costs	<u>\$ 330,778</u>	<u>\$ 406,580</u>	<u>\$ 480,321</u>	<u>\$ 527,253</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 330,778	\$ 406,580	\$ 480,321	\$ 527,253
Total Revenues	<u>\$ 330,778</u>	<u>\$ 406,580</u>	<u>\$ 480,321</u>	<u>\$ 527,253</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	3.00	4.00	4.00	4.00
Total Staffing	<u>3.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. In addition, a high-ranking employee transferred out of this division, and another retired, resulting in an overall decrease in personnel cost.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Contractual Services increased to hire a planning consultant to prepare an area plan.

York County
Departmental Budget Documents

Planning & Development Services - Development Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 658,587	\$ 762,234	\$ 973,572	\$ 1,059,149
Contractual Services	33,698	38,928	46,250	47,180
Internal Services	47,216	66,591	72,184	82,226
Other Charges	10,373	7,644	20,310	16,260
Materials & Supplies	1,835	4,256	9,420	9,420
Capital Outlay	127	-	3,000	250
Total Budgetary Costs	<u>\$ 751,836</u>	<u>\$ 879,653</u>	<u>\$ 1,124,736</u>	<u>\$ 1,214,485</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 724,400	\$ 854,680	\$ 1,092,736	\$ 1,186,875
Permits, Fees, Regulatory Licenses	27,436	24,973	32,000	27,610
Total Revenues	<u>\$ 751,836</u>	<u>\$ 879,653</u>	<u>\$ 1,124,736</u>	<u>\$ 1,214,485</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	8.00	8.00	9.00	9.00
Total Staffing	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- The Other Charges decrease is composed of reductions for Postal Services, Telecommunications, and Personnel Development.
- Capital Outlay decreased due to the removal of one-time FY2024 expenses.

York County
Departmental Budget Documents

Planning & Development Services - Building Safety

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 867,072	\$ 1,065,926	\$ 1,147,164	\$ 1,329,618
Contractual Services	14,486	21,613	29,336	30,350
Internal Services	94,619	116,268	129,412	153,973
Other Charges	31,697	35,139	36,050	39,050
Materials & Supplies	15,152	8,789	11,188	22,100
Capital Outlay	4,974	-	7,500	7,500
Total Budgetary Costs	<u>\$ 1,028,000</u>	<u>\$ 1,247,735</u>	<u>\$ 1,360,650</u>	<u>\$ 1,582,591</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ (25,277)	\$ 97,092	\$ 332,650	\$ 544,091
Permits, Fees, Regulatory Licenses	1,053,277	1,150,643	1,028,000	1,038,500
Total Revenues	<u>\$ 1,028,000</u>	<u>\$ 1,247,735</u>	<u>\$ 1,360,650</u>	<u>\$ 1,582,591</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	13.00	13.00	12.00	13.00
Total Staffing	<u>13.00</u>	<u>13.00</u>	<u>12.00</u>	<u>13.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes the reclassification of 1.0 FTE from Grounds Maintenance to Building Safety.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Materials & Supplies increase is composed of the cost of purchasing new code books and technical bulletins.

York County
Departmental Budget Documents

Planning & Development Services - Planning Commission

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 6,190	\$ 4,952	\$ 8,000	\$ 8,000
Contractual Services	12,973	10,205	20,000	15,000
Other Charges	2,005	702	1,729	2,300
Materials & Supplies	-	-	100	100
Total Budgetary Costs	<u>\$ 21,168</u>	<u>\$ 15,859</u>	<u>\$ 29,829</u>	<u>\$ 25,400</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 4,548	\$ 5,636	\$ 19,829	\$ 13,400
Permits, Fees, Regulatory Licenses	16,620	10,223	10,000	12,000
Total Revenues	<u>\$ 21,168</u>	<u>\$ 15,859</u>	<u>\$ 29,829</u>	<u>\$ 25,400</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Contractual Services decrease is due to a decrease in the cost of advertising Public Hearings.

York County
Departmental Budget Documents

Planning & Development Services - Board of Zoning / Subdivision Appeals

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,351	\$ 802	\$ 1,500	\$ 1,500
Contractual Services	707	1,484	2,760	2,760
Other Charges	1,000	-	1,650	1,650
Total Budgetary Costs	<u>\$ 3,058</u>	<u>\$ 2,286</u>	<u>\$ 5,910</u>	<u>\$ 5,910</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 3,058	\$ 2,286	\$ 5,910	\$ 5,910
Total Revenues	<u>\$ 3,058</u>	<u>\$ 2,286</u>	<u>\$ 5,910</u>	<u>\$ 5,910</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- There are no significant changes programmed for FY2025.

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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 accounts payable for the County.
- Manages and mitigates risks to county assets, staff and residents.
- Processes payroll for the County and Colonial Behavioral Health.
- Manages grant programs for the County.

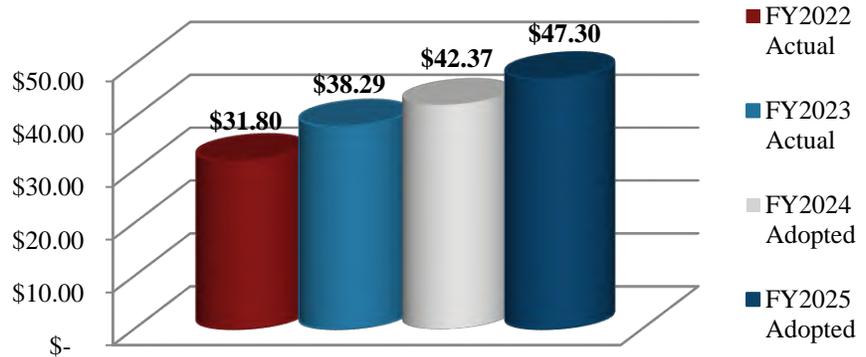
Central Purchasing

- Maximizes the purchasing value of public funds.
- Provides for fair and equitable treatment of all persons involved in public purchasing by the County and School Division.
- 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

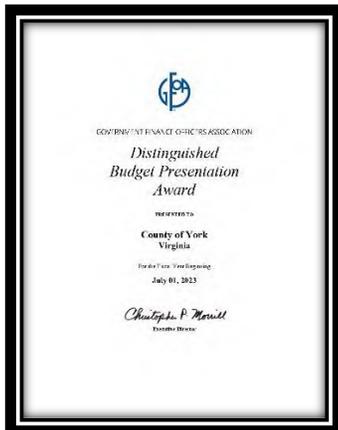


General Fund Expenditures Per Capita



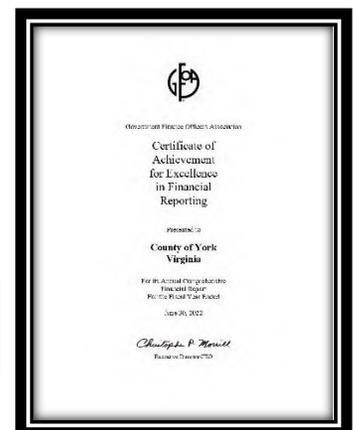
Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Moody's Bond Rating	Aa1	Aa1	Aa1	Aa1
Standard & Poor Bond Rating	AAA	AAA	AAA	AAA
Grant Dollars Managed	\$12,819,476	\$3,835,820	\$3,900,000	\$3,900,000
Purchase Orders Executed	1,494	1,624	1,650	1,650



York has received the GFOA's Distinguished Budget Award for 20 consecutive years!

York has received the GFOA's Certificate of Excellence in Financial Reporting for 37 consecutive years!



York County
Departmental Budget Documents

Finance Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 200,673	\$ 198,102	\$ 311,154	\$ 332,437
Contractual Services	45,749	43,833	46,100	46,300
Internal Services	5,745	5,333	12,277	11,432
Other Charges	6,388	3,733	9,800	9,900
Materials & Supplies	793	907	5,700	4,700
Total Budgetary Costs	<u>\$ 259,348</u>	<u>\$ 251,908</u>	<u>\$ 385,031</u>	<u>\$ 404,769</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 259,348	\$ 251,908	\$ 385,031	\$ 404,769
Total Revenues	<u>\$ 259,348</u>	<u>\$ 251,908</u>	<u>\$ 385,031</u>	<u>\$ 404,769</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

York County
Departmental Budget Documents

Accounting & Financial Reporting

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 374,577	\$ 435,257	\$ 524,557	\$ 553,976
Contractual Services	753	889	1,700	1,700
Internal Services	11,454	11,150	15,261	17,573
Other Charges	2,373	4,704	5,735	5,735
Materials & Supplies	659	497	1,900	1,800
Total Budgetary Costs	<u>\$ 389,816</u>	<u>\$ 452,497</u>	<u>\$ 549,153</u>	<u>\$ 580,784</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 389,816	\$ 452,497	\$ 549,153	\$ 580,784
Total Revenues	<u>\$ 389,816</u>	<u>\$ 452,497</u>	<u>\$ 549,153</u>	<u>\$ 580,784</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 193,232	\$ 252,637	\$ 302,032	\$ 359,121
Contractual Services	14,736	7,170	16,100	20,450
Internal Services	7,289	7,757	10,113	11,950
Capital Outlay	-	26,816	-	-
Leases & Rentals	-	12,500	-	-
Other Charges	2,028	2,959	5,450	5,450
Materials & Supplies	513	1,391	2,600	3,000
Total Budgetary Costs	<u>\$ 217,798</u>	<u>\$ 311,230</u>	<u>\$ 336,295</u>	<u>\$ 399,971</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 217,798	\$ 311,230	\$ 336,295	\$ 399,971
Total Revenues	<u>\$ 217,798</u>	<u>\$ 311,230</u>	<u>\$ 336,295</u>	<u>\$ 399,971</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase in Contractual Services is attributed to a new contract for Debt Management Software.

York County
Departmental Budget Documents

Fiscal Accounting Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 701,730	\$ 881,119	\$ 868,816	\$ 875,406
Contractual Services	4,825	1,490	2,900	1,800
Internal Services	34,466	34,817	39,023	39,629
Other Charges	7,768	9,138	10,600	11,000
Materials & Supplies	5,237	9,359	8,050	9,800
Leases & Rentals	48,160	8,231	8,300	8,300
Capital Outlay	5,256	627	-	3,000
Total Budgetary Costs	<u>\$ 807,442</u>	<u>\$ 944,781</u>	<u>\$ 937,689</u>	<u>\$ 948,935</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 804,267	\$ 941,676	\$ 934,689	\$ 945,935
Charges For Services	3,175	3,105	3,000	3,000
Total Revenues	<u>\$ 807,442</u>	<u>\$ 944,781</u>	<u>\$ 937,689</u>	<u>\$ 948,935</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	9.00	9.00	9.00	9.00
Total Staffing	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase in Capital Outlay is for the repairs and maintenance on AED's.

York County
Departmental Budget Documents

Central Purchasing

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 414,226	\$ 496,523	\$ 506,668	\$ 547,813
Contractual Services	1,932	2,516	2,200	2,900
Internal Services	10,469	9,765	13,612	15,464
Other Charges	7,660	5,938	13,170	14,270
Materials & Supplies	1,162	5,355	2,250	2,250
Total Budgetary Costs	<u>\$ 435,449</u>	<u>\$ 520,097</u>	<u>\$ 537,900</u>	<u>\$ 582,697</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 401,817	\$ 482,610	\$ 497,900	\$ 537,697
Miscellaneous	33,632	37,487	40,000	45,000
Total Revenues	<u>\$ 435,449</u>	<u>\$ 520,097</u>	<u>\$ 537,900</u>	<u>\$ 582,697</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 6,225	\$ 6,112	\$ 6,500	\$ 6,500
Other Charges	157,000	263,148	289,758	472,752
Total Budgetary Costs	<u>\$ 163,225</u>	<u>\$ 269,260</u>	<u>\$ 296,258</u>	<u>\$ 479,252</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 163,225	\$ 269,260	\$ 296,258	\$ 479,252
Total Revenues	<u>\$ 163,225</u>	<u>\$ 269,260</u>	<u>\$ 296,258</u>	<u>\$ 479,252</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalentents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Other Charges increase for increase in Insurance and Workers Compensation Premium.

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

To strategically plan, deploy, and manage innovative technology solutions that support the County's operations, improve service delivery, and foster community engagement.



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.



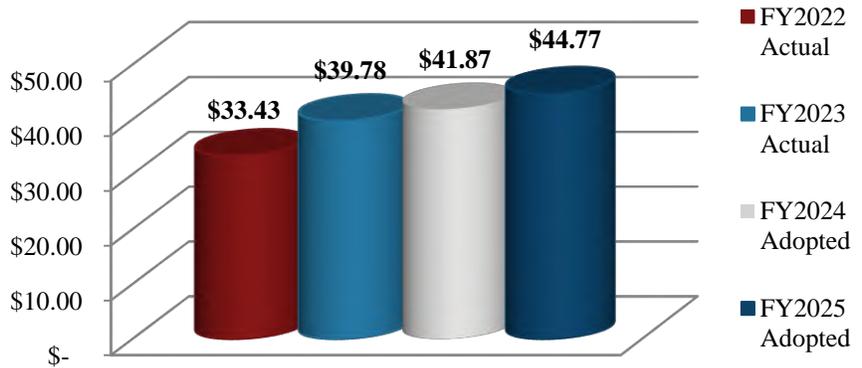
Information Technology

- Provides Information Technology asset management, fiscal oversight, and helpdesk support necessary to meet all the County departments' hardware needs, ongoing troubleshooting, and fiscal goals in the technology space.
- Administers and operates the County's wide area network electronically connecting all facilities and maintains the IT infrastructure, 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of help desk calls and work orders	3,780	4,425	4,625	4,825
Number of computers deployed	950	1,120	1,200	1,250



York County
Departmental Budget Documents

Information Technology

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 2,199,910	\$ 2,666,131	\$ 2,791,843	\$ 2,976,265
Contractual Services	33,361	36,141	40,300	38,000
Internal Services	128,900	130,694	121,111	152,966
Other Charges	16,262	11,038	24,075	24,575
Materials & Supplies	8,837	9,284	14,300	11,300
Capital Outlay	2,756	2,893	15,000	12,000
Total Budgetary Costs	<u>\$ 2,390,026</u>	<u>\$ 2,856,181</u>	<u>\$ 3,006,629</u>	<u>\$ 3,215,106</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 2,386,752	\$ 2,856,161	\$ 3,006,629	\$ 3,215,106
Charges For Services	3,274	20	-	-
Total Revenues	<u>\$ 2,390,026</u>	<u>\$ 2,856,181</u>	<u>\$ 3,006,629</u>	<u>\$ 3,215,106</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	23.00	23.00	23.00	23.00
Total Staffing	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.

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Department of Human Resources

Department Overview

The Human Resources Department is responsible for recruiting, selecting and retaining professional talent to deliver quality services of the County; evaluating classification and compensation to include maintenance of the pay and classification plan; development and application of personnel policies and procedures; facilitation of employee relations matters and professional training and development; promoting wellness and healthy lifestyles; and the administration of employee benefits such as medical and dental insurance, retirement, life insurance, and other voluntary benefits.



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.



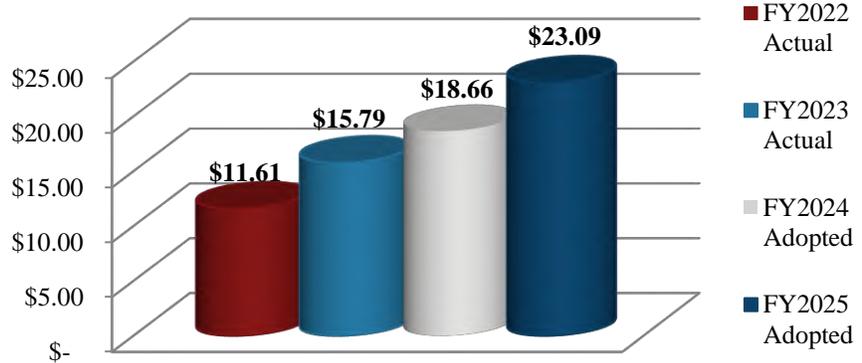
Human Resources

- 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. This includes workplace safety and mandated personnel trainings and supervisory and employee career advancement modules.
- Develops and encourages participation in leadership training and educational reimbursement programs for the professional growth and development of York County's future leaders.

Department of Human Resources

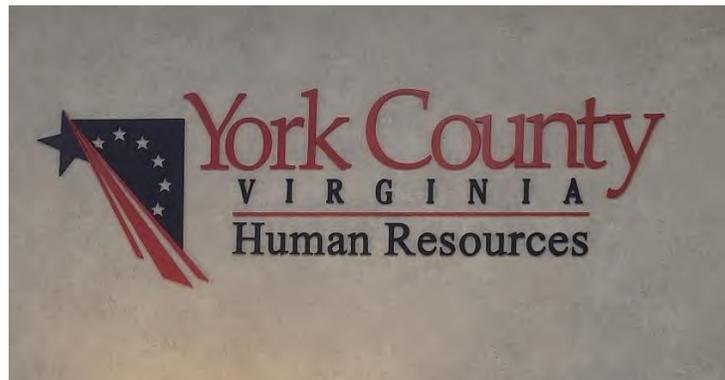


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Percent of positions filled within 90 days of initial advertisement	91.70%	50.30%	100.00%	100.00%
Number of Applications Received	4,447	3,987	5,500	5,750
Number of New Hires	238	234	275	280
Number of Promotions	130	109	75	100
Retirements - Average number of County service years	22	25	28	26
Number of E-Learn Courses Completed by County Employees	1,073	590	2,000	1,800



York County
Departmental Budget Documents

Human Resources

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 601,390	\$ 911,170	\$ 1,104,015	\$ 1,425,944
Contractual Services	53,691	7,685	79,797	57,300
Internal Services	20,832	20,361	29,740	47,096
Other Charges	141,950	180,939	117,094	120,885
Materials & Supplies	11,851	13,358	9,100	7,000
Leases & Rentals	-	61,237	-	-
Capital Outlay	-	60,568	-	-
Total Budgetary Costs	\$ 829,714	\$ 1,255,318	\$ 1,339,746	\$ 1,658,225

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 829,714	\$ 1,255,318	\$ 1,339,746	\$ 1,658,225
Total Revenues	\$ 829,714	\$ 1,255,318	\$ 1,339,746	\$ 1,658,225

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	8.00	8.00	9.00	10.00
Total Staffing	8.00	8.00	9.00	10.00

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes an increase of 1.0 FTE for a reclassification from County Attorney.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

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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.

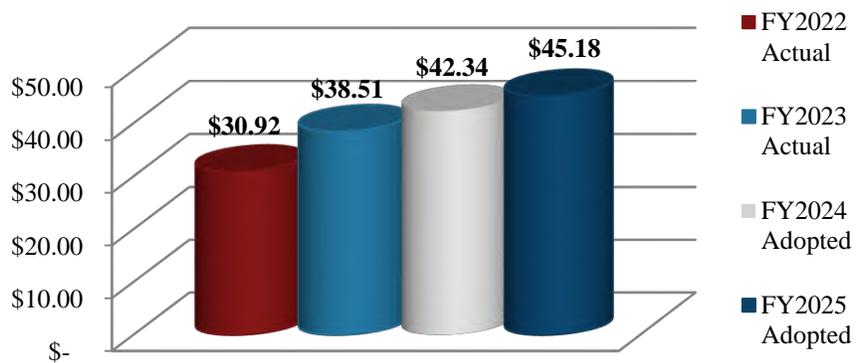
Treasurer

- 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Tax relief for elderly and/or disabled applications	1,115	1,522	1,550	1,550
Tax bills processed (RE, PP, & UB)	279,175	285,475	289,894	295,023
Number of delinquent notices processed	30,229	31,334	29,171	29,687
Number of business licenses collected	5,548	5,449	5,713	5,814





Your Guide to York County Taxes

Sarah K. Webb
Commissioner of the Revenue

P.O. Box 190 Yorktown, VA 23690-0190
(757) 890-3381 Fax (757) 890-3389
e-mail: rskdic@yorkcounty.gov

Candice D. Kelley
Treasurer

P.O. Box 251 Yorktown, VA 23690-0251
(757) 890-3420
e-mail: treas@yorkcounty.gov

Offices located in the Finance Bldg.
120 Alexander-Hamilton Blvd.
Yorktown, VA 23690

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





York County
Departmental Budget Documents

Commissioner of the Revenue

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,210,738	\$ 1,458,354	\$ 1,566,450	\$ 1,623,640
Contractual Services	17,683	21,678	29,120	9,235
Internal Services	42,260	41,270	49,100	59,849
Other Charges	20,595	24,391	28,190	34,060
Materials & Supplies	9,148	48,844	66,126	63,625
Total Budgetary Costs	<u>\$ 1,300,424</u>	<u>\$ 1,594,537</u>	<u>\$ 1,738,986</u>	<u>\$ 1,790,409</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,043,448	\$ 1,310,167	\$ 1,437,586	\$ 1,484,213
State Shared Expenses	256,976	284,370	301,400	306,196
Total Revenues	<u>\$ 1,300,424</u>	<u>\$ 1,594,537</u>	<u>\$ 1,738,986</u>	<u>\$ 1,790,409</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	18.50	19.00	19.00	19.00
Total Staffing	<u>18.50</u>	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Decrease in Contractual Services for a decrease in data processing fees.
- Increase in Other Charges for an increase in Personnel Development for required certifications.

York County
Departmental Budget Documents

Treasurer

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 715,874	\$ 910,781	\$ 1,029,002	\$ 1,136,915
Contractual Services	74,806	86,663	103,505	129,650
Internal Services	28,636	27,148	32,072	40,770
Other Charges	84,993	103,629	129,050	138,450
Materials & Supplies	6,101	6,398	8,000	8,050
Leases & Rentals	-	12,000	-	-
Capital Outlay	-	24,381	-	-
Total Budgetary Costs	<u>\$ 910,410</u>	<u>\$ 1,171,000</u>	<u>\$ 1,301,629</u>	<u>\$ 1,453,835</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 609,965	\$ 812,707	\$ 957,279	\$ 1,041,104
Permits, Fees, Regulatory Licenses	3,732	-	-	-
Charges For Services	308	40	2,000	500
Miscellaneous	125,946	148,746	120,000	130,000
State Shared Expenses	170,459	209,507	222,350	282,231
Total Revenues	<u>\$ 910,410</u>	<u>\$ 1,171,000</u>	<u>\$ 1,301,629</u>	<u>\$ 1,453,835</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increase is attributed to an increase in Bank service charges.
- Increase in Other Charges for increased 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

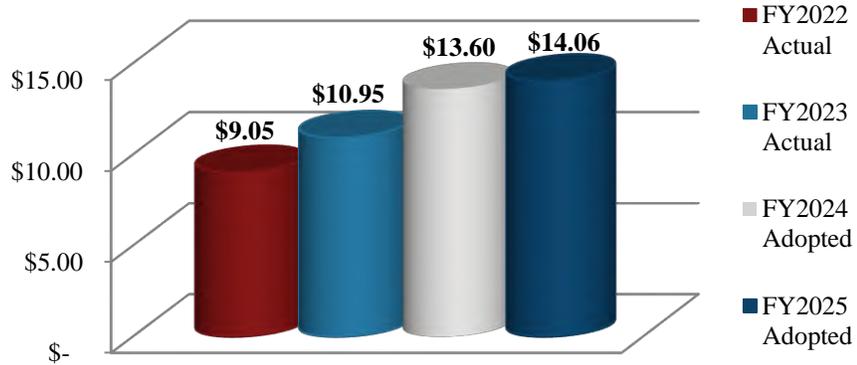
- Administers the Land Use Program.
- Collects inputs and maintains the real property data in an accurate and timely manner.
- Provides real estate information to the taxpayers and real estate professionals.
- Assists other elements of the York County government in all real estate matters.
- Promotes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



Real Estate Assessment



General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Parcels Assessed	26,066	25,474	27,184	26,000
Number of Tax Exempt Parcels	832	827	879	840
Number of New Housing Units Built	184	260	150	200

- Customer Satisfaction Survey
- Reassessment FAQs
- Assessment Process and Overview
- Appeal Process
- Calendar and Deadlines
- General FAQs
- Function & Responsibilities
- General Reassessments
- Land Use Program
- Property Information Search
- Property Sales
- Real Estate Assessment

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.

Real estate assessments, in York County, are conducted on a biennial cycle, and as part of the 2024 reassessment staff are reviewing sales, updating photographs and reviewing previously issued building permits.

Appraisers will be in marked County vehicles, wearing employee badges, and will knock or ring the doorbell to let you know they are on site and the reason for their visit.

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



The results of the 2024 reassessment will be effective January 1, 2024

Watch the Board of Equalization Presentation from the Dec. 19 BOS Meeting (replay).



Contact Us

Maria Kattmann
Real Estate Assessor

Email
Phone: 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
Fax: 757-890-4078

Hours

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

Directory

York County
Departmental Budget Documents

Real Estate Assessment

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 523,173	\$ 674,140	\$ 758,132	\$ 797,883
Contractual Services	51,857	42,418	106,703	107,795
Internal Services	37,147	39,689	47,374	61,879
Other Charges	22,932	18,932	48,520	26,645
Materials & Supplies	11,949	10,627	16,070	15,220
Capital Outlay	-	650	-	-
Total Budgetary Costs	<u>\$ 647,058</u>	<u>\$ 786,456</u>	<u>\$ 976,799</u>	<u>\$ 1,009,422</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 647,058	\$ 786,456	\$ 976,799	\$ 1,009,422
Total Revenues	<u>\$ 647,058</u>	<u>\$ 786,456</u>	<u>\$ 976,799</u>	<u>\$ 1,009,422</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Decrease in Other Charges is attributed to a decrease in postage for non-assessment year.

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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 proactive 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.



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)

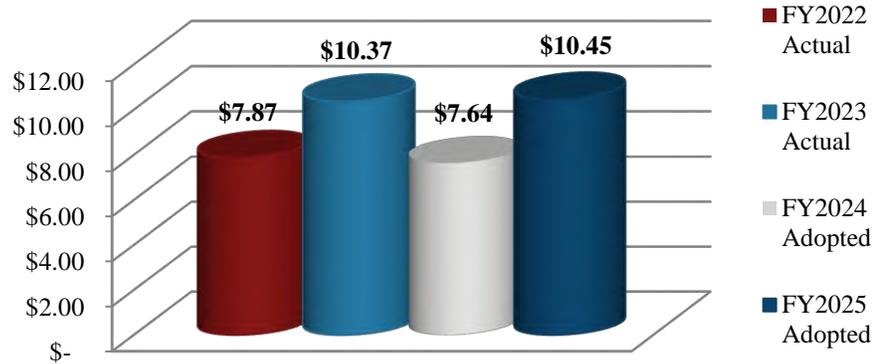
The YCCC's mission is to support York County's existing business community, attract new businesses, and continue to be the voice of business. The YCCC maintains an office in York County and partners with the Department of Economic & Tourism Development on multiple business assistance programs.

Other Programs as Approved

Start Peninsula, Hampton Roads Workforce Council, 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



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Trolley Ridership	59,952	68,701	75,000	80,000
Event Attendance	99,570	114,066	121,667	130,000
Web Page Views – Visit Yorktown	609,438	623,739	640,000	650,000
Facebook Reach – Visit Yorktown	973,900	4,400,000	4,500,000	4,600,000
Instagram Reach – Visit Yorktown	52,571	116,400	120,000	124,000
Value of Private Investment Incentives Awarded	265,474	257,752	250,000	265,000
Value of Related Private Investment*	3,490,469	3,328,075	3,300,000	3,500,000
# Net New Businesses	115	68	74	82
Value of Commercial Building Permits	213,364,893	103,077,709	113,385,480	124,723,728

* Due to the nature of project development, full value of private investment may have not yet been realized as of the time of this report.



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

- APRIL 12th How Podcasting Can Help Your Home-Based Business | Gretchen Beidel | Odd Movie
- MAY 10th Cybersecurity for Home-Based Businesses | Heather Engel | Strategic Cyber Partners
- JUNE 14th Using Direct Email Marketing to Grow Your Home-Based Business | Constant Contact
- JULY 12th The Living Business Plan | Jolie Spiers | Small Business Development Center
- AUGUST 9th Social Media Tips for Home-Based Business Owners | Tina Lester | Southern Trade Realty
- SEPTEMBER 13th Tools to Help Find Your Work/Life Balance | Sean Cronin | Clouds Valley
- OCTOBER 11th How Home-Based Businesses Can Effectively Use Print Advertising | Melissa James | Creative Copy & Design

All sessions will be held virtually via Zoom. Advance registration required.
Register once to attend all sessions at peninsulaebb2023.evenfrite.com

**York County
Departmental Budget Documents**

Economic Development

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 25,000	\$ 30,000	\$ 32,500	\$ 37,500
Contributions/Committees/Direct Payments	73,182	171,130	176,130	176,894
Total Budgetary Costs	<u>\$ 98,182</u>	<u>\$ 201,130</u>	<u>\$ 208,630</u>	<u>\$ 214,394</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 98,182	\$ 201,130	\$ 208,630	\$ 214,394
Total Revenues	<u>\$ 98,182</u>	<u>\$ 201,130</u>	<u>\$ 208,630</u>	<u>\$ 214,394</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- The Contractual Services increase is due to an increase in the County's contribution to the Peninsula Chamber of Commerce.

York County
Departmental Budget Documents

Department of Economic and Tourism Development

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 375,785	\$ -	\$ -	\$ -
Contractual Services	27,327	-	-	-
Internal Services	20,618	-	-	-
Other Charges	38,972	91	-	-
Materials & Supplies	856	-	-	-
Transfers to Other Funds	746	543,187	339,851	536,104
Total Budgetary Costs	<u>\$ 464,304</u>	<u>\$ 543,278</u>	<u>\$ 339,851</u>	<u>\$ 536,104</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 464,304	\$ 543,278	\$ 339,851	\$ 536,104
Total Revenues	<u>\$ 464,304</u>	<u>\$ 543,278</u>	<u>\$ 339,851</u>	<u>\$ 536,104</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalent (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

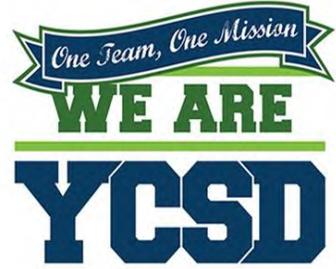
Major Budget Variances

- 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:

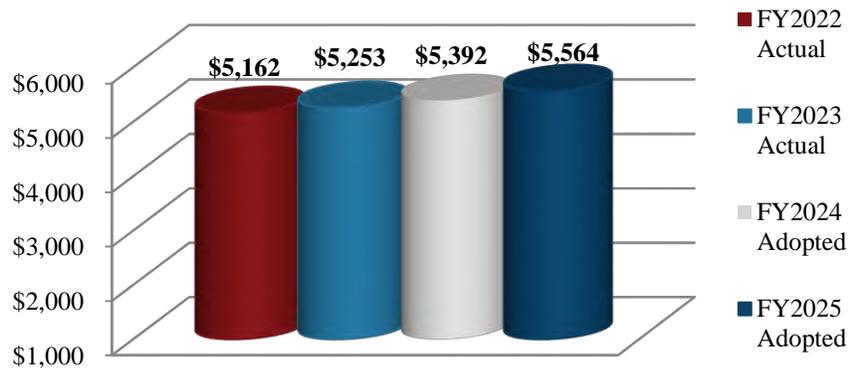
- Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.
- Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.
- Attract 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
York County School Division graduation rate (percentage)	97.5%	98.0%	97.5%*	97.5%*
SOL performance (percentage passed):				
<i>English Reading</i>	87%	87%	87%*	87%*
<i>Math</i>	85%	86%	85%*	85%*
Value of Capital Improvement project dollars	\$10,160,920	\$19,371,405	\$13,369,070	\$16,020,545
* 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.

SAFETY

Provide safe, secure, and caring environments that support the whole child.

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.

PRIORITIES ————

COLLECTIVE COMMITMENT

SUPPORTIVE CULTURE

HIGHLY EFFECTIVE TALENT

FUTURE READY GRADUATES

**York County
Departmental Budget Documents**

School Ops & Capital / Debt Svc - Local

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers - School Operations	\$ 56,837,094	\$ 59,287,094	\$ 60,987,094	\$ 63,177,094
Transfers - School Debt Service	8,252,830	8,242,168	8,325,795	8,351,890
Total Budgetary Costs	\$ 65,089,924	\$ 67,529,262	\$ 69,312,889	\$ 71,528,984

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 65,089,924	\$ 67,529,262	\$ 69,312,889	\$ 71,528,984
Total Revenues	\$ 65,089,924	\$ 67,529,262	\$ 69,312,889	\$ 71,528,984

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	-	-	-	-

Major Budget Variances

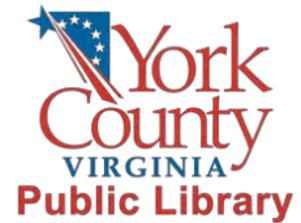
- The operating transfer from the County to the school division was increased by \$2,190,000 for FY2025.

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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. The Library serves County residents and the wider community with quality materials, community engagement, and lifelong learning opportunities.



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:

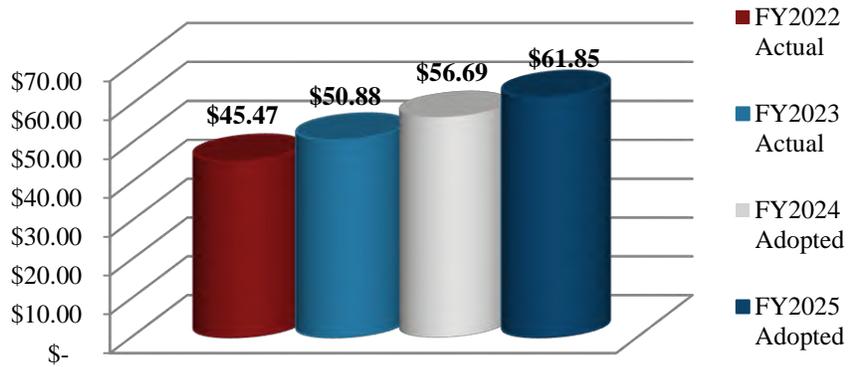
- Be a premier provider of adult information services including the evaluation of content, use of resources in print and electronic formats; understanding and facilitating user needs in collections, technologies, and systems that support the retrieval of information.
- Be a premier provider of Youth 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.
- Provide 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

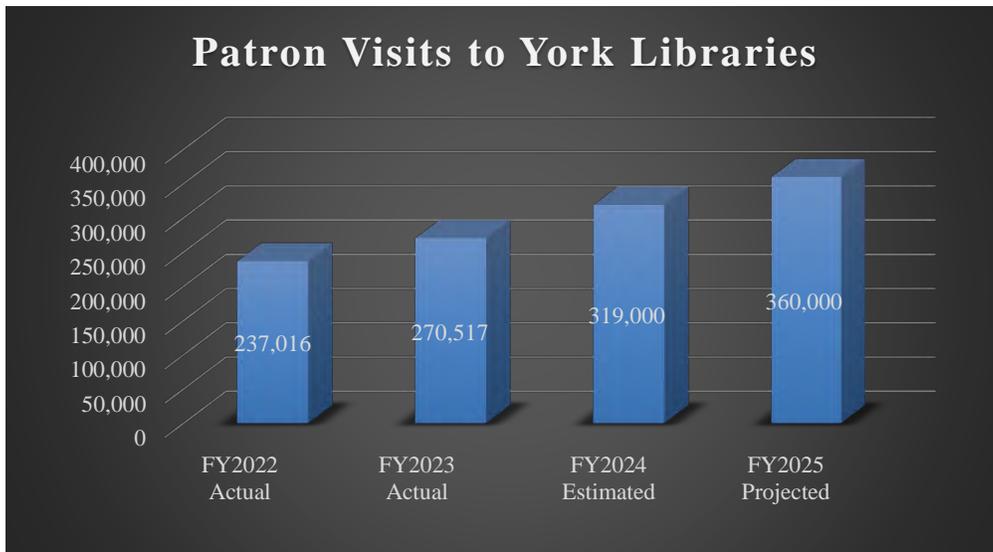


General Fund Expenditures Per Capita



Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of Checkouts	433,600	488,392	561,000	600,000
Number of Patron Visits	237,016	270,517	319,000	360,000
Number of Programs	655	875	1000	1000
Program Attendance	20,020	21,538	24,000	25,000
Registered Patrons	37,112*	40,351	44,600	48,600



*FY2022 Actual figure varies from that previously published due to a purge of records that took place in November of 2023.

York County
Departmental Budget Documents

Library Services

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,812,604	\$ 2,153,465	\$ 2,445,716	\$ 2,649,265
Contractual Services	760,239	822,490	923,665	957,845
Internal Services	202,683	199,043	204,750	343,492
Other Charges	9,920	8,486	13,000	13,200
Materials & Supplies	408,046	441,138	454,964	451,000
Leases & Rentals	3,923	961	1,600	1,600
Capital Outlay	32,543	28,127	27,000	25,000
Grants, Donations, & Insurance Recovery	20,579	-	-	-
Total Budgetary Costs	<u>\$ 3,250,537</u>	<u>\$ 3,653,710</u>	<u>\$ 4,070,695</u>	<u>\$ 4,441,402</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 3,032,006	\$ 3,435,098	\$ 3,852,195	\$ 4,221,402
Charges For Services	6,746	9,898	8,500	10,000
State Aid & Grants	178,310	202,312	200,000	200,000
Federal Aid & Grants	33,475	6,402	10,000	10,000
Total Revenues	<u>\$ 3,250,537</u>	<u>\$ 3,653,710</u>	<u>\$ 4,070,695</u>	<u>\$ 4,441,402</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	32.50	33.50	34.50	34.50
Total Staffing	<u>32.50</u>	<u>33.50</u>	<u>34.50</u>	<u>34.50</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increase is comprised of an increase in the County's contribution to the Williamsburg Regional Library and price increases for software, licenses and other service contracts.

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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:

- Practice 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.
- 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.



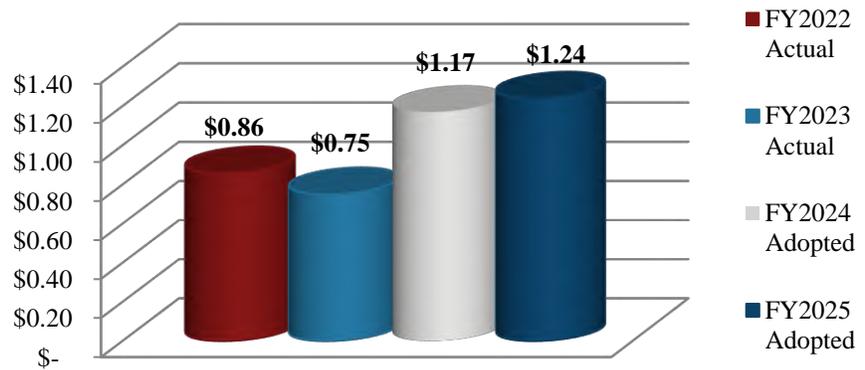
Programs:

- 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 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Number of educational programs offered	28	35	32	32
Number of youth attending 4-H Camp	184	184	184	184
Number of volunteers utilized	288	280	280	280



York County
Departmental Budget Documents

Cooperative Extension

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 51,335	\$ 41,194	\$ 67,258	\$ 70,604
Internal Services	9,372	10,580	12,546	14,159
Other Charges	421	1,372	3,400	3,150
Materials & Supplies	228	771	800	1,050
Total Budgetary Costs	<u>\$ 61,356</u>	<u>\$ 53,917</u>	<u>\$ 84,004</u>	<u>\$ 88,963</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 50,806	\$ 43,587	\$ 72,824	\$ 75,528
Recovered Costs	10,550	10,330	11,180	13,435
Total Revenues	<u>\$ 61,356</u>	<u>\$ 53,917</u>	<u>\$ 84,004</u>	<u>\$ 88,963</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

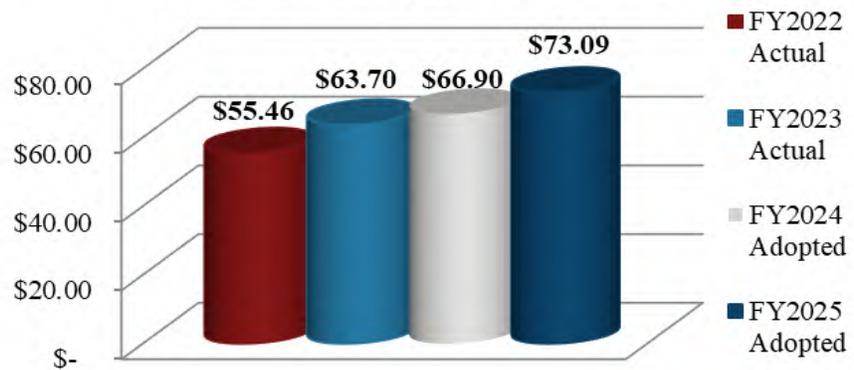
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Human Services

Department Overview

Human Services manages, provides service, and aids residents who need assistance in the areas of health services, social services and financial assistance, in addition to contributing to outside agencies and organizations that assist with low income families, disabilities, and other general needs.

General Fund Expenditures Per Capita



Mission

Social Services is responsible for protecting vulnerable children and adults, as well as promoting self-sufficiency, self-support, and self-esteem for all York County citizens. This activity provides contractual support for the following programs:



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. 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

- **Child Development Resources** Provides early childhood developmental programs for economically disadvantaged or otherwise qualified York County families.
- **Community Services Grants** Agencies supported in FY2024 include 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, VFW Post 960, Virginia Peninsula Food Bank, Washington-Rochambeau Rev. Route Association, 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 323	\$ -	\$ 1,440	\$ -
Contractual Services	4,500	4,500	4,500	4,500
Transfers to Other Funds	2,381,045	2,506,930	2,607,641	2,981,151
Total Budgetary Costs	<u>\$ 2,385,868</u>	<u>\$ 2,511,430</u>	<u>\$ 2,613,581</u>	<u>\$ 2,985,651</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 2,186,154	\$ 2,297,424	\$ 2,413,581	\$ 2,770,651
Federal Aid & Grants	199,714	214,006	200,000	215,000
Total Revenues	<u>\$ 2,385,868</u>	<u>\$ 2,511,430</u>	<u>\$ 2,613,581</u>	<u>\$ 2,985,651</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Major Budget Variances

- The increase in Transfers to Other Funds reflects 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 1,370,243	\$ 1,461,963	\$ 1,556,565	\$ 1,644,820
Grants, Donations, & Insurance Recovery	208,626	600,710	633,480	617,591
Total Budgetary Costs	<u>\$ 1,578,869</u>	<u>\$ 2,062,673</u>	<u>\$ 2,190,045</u>	<u>\$ 2,262,411</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,578,869	\$ 2,062,673	\$ 2,190,045	\$ 2,262,411
Total Revenues	<u>\$ 1,578,869</u>	<u>\$ 2,062,673</u>	<u>\$ 2,190,045</u>	<u>\$ 2,262,411</u>

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 this 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:

- Ensure that 95% of crucial preventive maintenance tasks are completed according to schedule, aim to have no outstanding customer requests for minor work exceeding 30 days, promptly address at least 98% of emergency issues within a 24-hour timeframe, and deliver timely responses to high-priority major work orders.
- Provide a grounds maintenance program for 42 linear miles of gateway corridors.
- Provide efficient, responsive, and cost effective maintenance of School and County grounds; design and construct appealing landscapes for 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, upgrades and installs building automation systems to reduce loads, replaces 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 42 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.

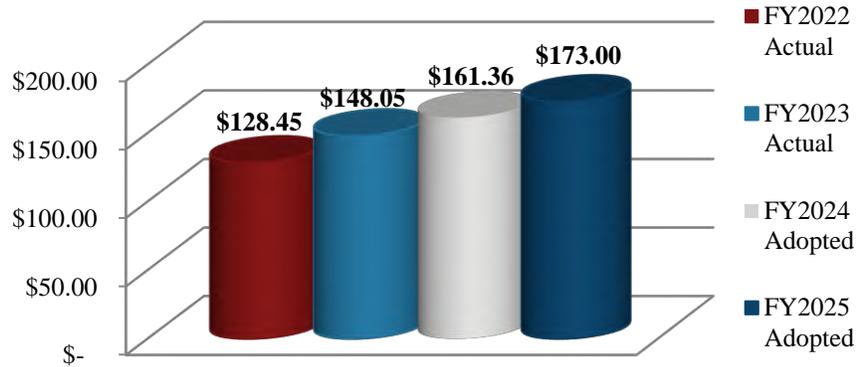
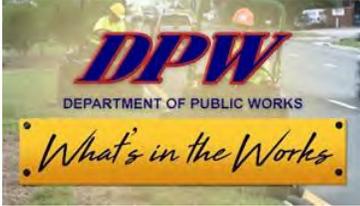
Mosquito Control – Stormwater Operations

- 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



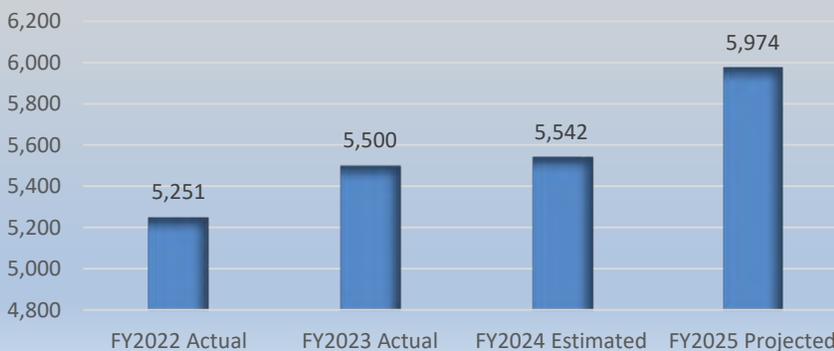
Key Service Indicators:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Work Orders Opened*	5,251	5,500	5,542	5,974
Percent of Customer Requests Completed in 30 Days	99.40%	97.50%	91.50%	96.40%
Miles of Roadway Mowed	39	39	42	42
Number of Completed Work Orders	5,208	5,301	5,195	5,664

* Work Order numbers were updated to new method of calculation. This changed the FY22 Actuals from what was reported in FY24.



Work Orders Opened



York County
Departmental Budget Documents

Public Works - Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 159,354	\$ 174,841	\$ 191,016	\$ 203,166
Contractual Services	2,604	2,457	3,050	3,600
Internal Services	34,196	56,850	65,581	57,208
Other Charges	3,570	2,929	10,235	9,035
Materials & Supplies	2,426	1,497	2,500	2,300
Total Budgetary Costs	<u>\$ 202,150</u>	<u>\$ 238,574</u>	<u>\$ 272,382</u>	<u>\$ 275,309</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 202,150	\$ 238,574	\$ 272,382	\$ 275,309
Total Revenues	<u>\$ 202,150</u>	<u>\$ 238,574</u>	<u>\$ 272,382</u>	<u>\$ 275,309</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

York County
Departmental Budget Documents

Public Works - Engineering & Facility Maintenance

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,215,558	\$ 1,531,456	\$ 1,768,317	\$ 1,968,903
Contractual Services	724,658	823,692	923,400	1,105,871
Internal Services	169,759	189,763	197,202	241,864
Other Charges	1,032,837	1,233,961	1,279,400	1,522,450
Materials & Supplies	249,934	274,186	286,500	294,135
Leases & Rentals	1,182	-	3,000	3,000
Capital Outlay	-	67,288	3,000	6,000
Grants, Donations, & Insurance Recovery	6,500	1,954	-	-
Total Budgetary Costs	<u>\$ 3,400,428</u>	<u>\$ 4,122,300</u>	<u>\$ 4,460,819</u>	<u>\$ 5,142,223</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 3,353,531	\$ 4,075,753	\$ 4,435,819	\$ 5,117,223
Recovered Costs	46,895	46,545	25,000	25,000
Transfers from Other Funds	2	2	-	-
Total Revenues	<u>\$ 3,400,428</u>	<u>\$ 4,122,300</u>	<u>\$ 4,460,819</u>	<u>\$ 5,142,223</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	18.00	18.00	20.00	20.00
Total Staffing	<u>18.00</u>	<u>18.00</u>	<u>20.00</u>	<u>20.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services increase is attributed to an increase in custodial contract costs.
- An increase in Other Charges is for an increase in electrical services.

York County
Departmental Budget Documents

Public Works - Grounds Maintenance & Construction

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 2,338,817	\$ 2,815,379	\$ 3,054,147	\$ 3,186,271
Contractual Services	340,833	278,268	354,295	401,385
Internal Services	551,728	596,982	581,536	645,220
Other Charges	11,611	10,761	16,030	12,530
Materials & Supplies	236,143	234,382	320,075	338,675
Leases & Rentals	-	678	1,500	1,500
Capital Outlay	40,179	207,020	62,000	75,500
Grants, Donations, & Insurance Recovery	-	8,677	-	-
Total Budgetary Costs	<u>\$ 3,519,311</u>	<u>\$ 4,152,147</u>	<u>\$ 4,389,583</u>	<u>\$ 4,661,081</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 2,312,711	\$ 2,945,547	\$ 3,110,283	\$ 3,154,781
Transfers from Other Funds	1,206,600	1,206,600	1,279,300	1,506,300
Total Revenues	<u>\$ 3,519,311</u>	<u>\$ 4,152,147</u>	<u>\$ 4,389,583</u>	<u>\$ 4,661,081</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	43.00	43.00	43.00	43.00
Total Staffing	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Contractual Services is to cover new contract for mowing and landscaping of (2) libraries.
- Capital Outlay increase is attributed to the replacement of aging grounds fleet equipment.

York County
Departmental Budget Documents

Public Works - Stormwater Operations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 954,213	\$ 1,002,461	\$ 1,195,272	\$ 1,010,947
Contractual Services	19,176	19,841	21,195	25,231
Internal Services	133,173	131,917	165,819	153,511
Other Charges	30,504	26,742	27,850	27,950
Materials & Supplies	7,804	8,328	10,550	20,050
Total Budgetary Costs	<u>\$ 1,144,870</u>	<u>\$ 1,189,289</u>	<u>\$ 1,420,686</u>	<u>\$ 1,237,689</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,025,203	\$ 1,036,330	\$ 1,283,186	\$ 1,108,689
Permits, Fees, Regulatory Licenses	119,667	152,959	137,500	129,000
Total Revenues	<u>\$ 1,144,870</u>	<u>\$ 1,189,289</u>	<u>\$ 1,420,686</u>	<u>\$ 1,237,689</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalent (FTE's)	12.55	12.55	12.55	10.55
Total Staffing	<u>12.55</u>	<u>12.55</u>	<u>12.55</u>	<u>10.55</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the reclassification of 2.0 FTE from Stormwater to Grounds Maintenance.

York County
Departmental Budget Documents

Public Works - Mosquito Control

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 752,777	\$ 784,511	\$ 846,653	\$ 904,450
Contractual Services	11,732	11,063	12,470	5,775
Internal Services	74,853	76,800	103,861	111,770
Other Charges	7,564	7,767	9,600	9,100
Materials & Supplies	63,384	29,964	64,450	67,250
Capital Outlay	6,270	18,506	6,000	7,500
Total Budgetary Costs	<u>\$ 916,580</u>	<u>\$ 928,611</u>	<u>\$ 1,043,034</u>	<u>\$ 1,105,845</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 916,580	\$ 928,611	\$ 1,043,034	\$ 1,105,845
Total Revenues	<u>\$ 916,580</u>	<u>\$ 928,611</u>	<u>\$ 1,043,034</u>	<u>\$ 1,105,845</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	15.00	15.00	12.00	12.00
Total Staffing	<u>15.00</u>	<u>15.00</u>	<u>12.00</u>	<u>12.00</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Contractual Services is attributed to switching from uniform rental to clothing purchases.

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

Consistently provide a wide range of services that directly enhance the quality of life for all residents of York County.

Goals:

- Serve eligible preschoolers and their families through a comprehensive array of services in education, health, family support, and mental health to promote children's school readiness.
- 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 and preventative services 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 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

- Develops 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.
- Inspects 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.
- Oversees and implement programs to assist first time home buyers.
- Assists eligible residents with emergency home repairs to prevent them from having to vacate their homes due to deterioration of the dwelling.

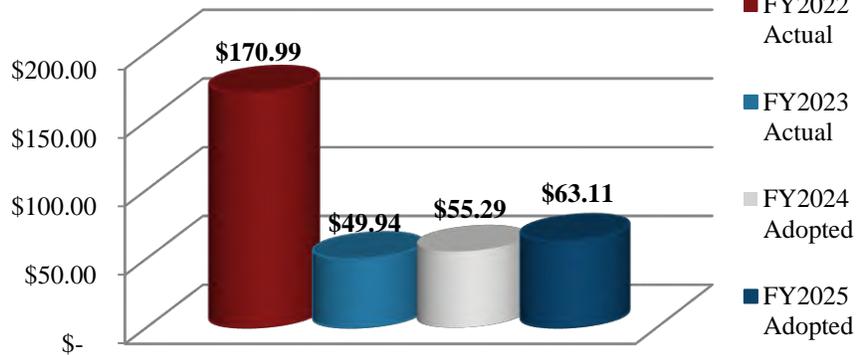
Parks and Recreation

- 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.
- Promotes 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:

	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Baseline Number of Vouchers	267	397	398	398
Affordable Housing Units Preserved	72	67	75	75
Homeless Families Housed	58	88	90	85
Evictions Prevented	63	132	100	100
Recreation Program Participation	16,458	22,500	22,500	22,500
Senior Center Participants	12,750	15,000	15,000	15,000



York County
Departmental Budget Documents

Community Services - Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 260,067	\$ 331,049	\$ 349,637	\$ 514,051
Contractual Services	15,088	22,897	21,280	46,550
Internal Services	14,293	15,635	14,398	22,038
Other Charges	9,837	10,617	15,390	14,840
Materials & Supplies	4,353	2,273	1,800	2,300
Capital Outlay	-	2,633	-	-
Total Budgetary Costs	<u>\$ 303,638</u>	<u>\$ 385,104</u>	<u>\$ 402,505</u>	<u>\$ 599,779</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 303,638	\$ 385,104	\$ 402,505	\$ 599,779
Total Revenues	<u>\$ 303,638</u>	<u>\$ 385,104</u>	<u>\$ 402,505</u>	<u>\$ 599,779</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	3.75	3.75	3.75	3.75
Total Staffing	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 Contractual Services is attributed to contribution towards YMCA-First Tee Program.

York County
Departmental Budget Documents

Community Services - Housing

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 474,122	\$ 553,479	\$ 586,207	\$ 588,384
Contractual Services	171,967	169,586	194,000	200,827
Internal Services	21,350	29,779	33,892	42,638
Other Charges	13,427	25,731	17,301	23,375
Materials & Supplies	7,109	11,577	9,460	10,300
Grants, Donations, & Insurance Recovery	2,538,070	60,140	-	-
Total Budgetary Costs	<u>\$ 3,226,045</u>	<u>\$ 850,292</u>	<u>\$ 840,860</u>	<u>\$ 865,524</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 460,588	\$ 615,262	\$ 708,860	\$ 733,524
State Aid & Grants	32,344	67,145	-	-
Federal Aid & Grants	2,733,113	167,885	132,000	132,000
Total Revenues	<u>\$ 3,226,045</u>	<u>\$ 850,292</u>	<u>\$ 840,860</u>	<u>\$ 865,524</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	6.50	6.50	6.50	6.50
Total Staffing	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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

Community Services - Parks & Recreation

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,218,249	\$ 1,461,684	\$ 1,626,605	\$ 1,917,835
Contractual Services	116,922	99,470	222,046	263,113
Internal Services	89,658	118,887	145,864	124,296
Other Charges	81,804	120,187	134,935	153,666
Materials & Supplies	142,672	160,566	206,672	215,800
Leases & Rentals	7,019,333	385,763	387,000	387,500
Contributions/Committees/Direct Payments	7,000	4,000	4,000	4,000
Capital Outlay	18,694	-	-	-
Total Budgetary Costs	<u>\$ 8,694,332</u>	<u>\$ 2,350,557</u>	<u>\$ 2,727,122</u>	<u>\$ 3,066,210</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 8,055,312	\$ 1,601,132	\$ 2,056,122	\$ 2,227,960
Charges For Services	639,020	749,425	671,000	838,250
Total Revenues	<u>\$ 8,694,332</u>	<u>\$ 2,350,557</u>	<u>\$ 2,727,122</u>	<u>\$ 3,066,210</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- An increase in Contractual Services is attributed to an increase in Sports Officials.
- Other Charges increased due to increased sports camps.
- An increase in Materials & Supplies for Food & Food Service Supplies increased cost.

Capital Outlay & Non-Departmental

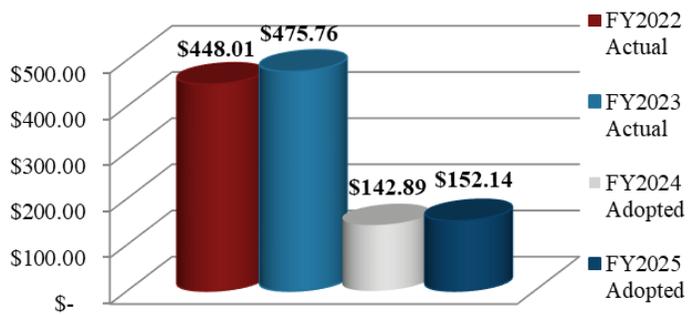
Department Overview

Capital Outlay & Non-Departmental includes activities related to various departments, which are not specific to one department. This is accomplished through the activities 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

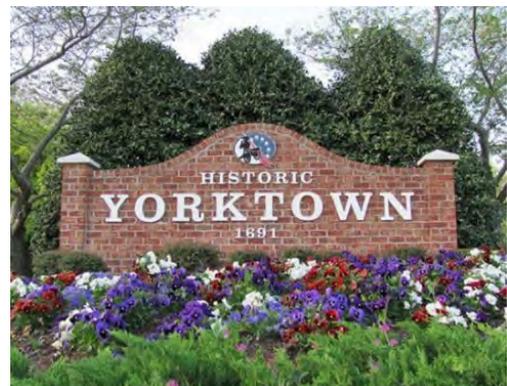
- This activity accounts for the following: termination pay; retiree health & dental insurance; unemployment compensation; employee assistance program; safety committee program; administrative costs for flexible spending accounts; and other miscellaneous employee benefits.

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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers to Other Funds	\$ 23,177,648	\$ 32,045,513	\$ 9,492,535	\$ 9,580,820
Total Budgetary Costs	<u>\$ 23,177,648</u>	<u>\$ 32,045,513</u>	<u>\$ 9,492,535</u>	<u>\$ 9,580,820</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 23,177,648	\$ 32,045,513	\$ 9,492,535	\$ 9,580,820
Total Revenues	<u>\$ 23,177,648</u>	<u>\$ 32,045,513</u>	<u>\$ 9,492,535</u>	<u>\$ 9,580,820</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfer to Tourism Fund	\$ 300,000	\$ -	\$ -	\$ -
Transfer to Children & Family Services Fund	360,000	385,000	360,000	460,000
Transfer to Grants Fund	-	232,499	-	-
Transfer to County Debt Service Fund	3,423,870	5,268,508	4,932,535	4,920,820
Transfer to County Capital Fund	15,358,533	16,153,483	4,000,000	4,000,000
Transfer to Stormwater Fund	200,000	200,000	200,000	200,000
Transfer to Solid Waste	190,000	-	-	-
Transfer to Vehicle Fund	-	500,000	-	-
Transfer to IT Fund	-	750,000	-	-
Transfer to Workers Compensation Fund	100,000	100,000	-	-
Transfer to Revenue Stabilization Fund	423,392	-	-	-
Transfer to Health & Dental Fund	750,000	1,000,000	-	-
Transfer to School Construction Fund	1,243,000	3,466,023	-	-
Transfer to School Health & Dental Fund	828,853	-	-	-
Transfer to School Technology Fund	-	3,990,000	-	-
Total Budgetary Costs	<u>\$ 23,177,648</u>	<u>\$ 32,045,513</u>	<u>\$ 9,492,535</u>	<u>\$ 9,580,820</u>

York County
Departmental Budget Documents

Contributions

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 185,000	\$ 141,833	\$ 155,000	\$ 320,000
Contributions/Committees/Direct Payments	170,762	170,958	171,220	171,804
Grants, Donations, & Insurance Recovery	72,500	72,640	70,000	94,500
Total Budgetary Costs	<u>\$ 428,262</u>	<u>\$ 385,431</u>	<u>\$ 396,220</u>	<u>\$ 586,304</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 423,762	\$ 385,431	\$ 396,220	\$ 586,304
State Aid & Grants	4,500	-	-	-
Total Revenues	<u>\$ 428,262</u>	<u>\$ 385,431</u>	<u>\$ 396,220</u>	<u>\$ 586,304</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
York County Arts Commission	\$ 72,500	\$ 72,640	\$ 70,000	\$ 75,000
Yorktown Arts Foundation/On the Hill Gallery	-	-	-	19,500
Peninsula Regional YMCA	125,000	125,000	125,000	275,000
Boys & Girls Club	60,000	-	-	10,000
Hampton Roads Military & Federal Facilities	34,704	34,900	35,160	35,746
Peninsula Community Foundation	-	-	-	5,000
Zweibruken Exchange Program	-	16,833	30,000	30,000
Virginia Peninsula Community College	136,058	136,058	136,060	136,058
Total Budgetary Costs	<u>\$ 428,262</u>	<u>\$ 385,431</u>	<u>\$ 396,220</u>	<u>\$ 586,304</u>

York County
Departmental Budget Documents

Non-Departmental

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 785,797	\$ 616,345	\$ (305,342)	\$ (228,746)
Contractual Services	-	-	30,000	30,000
Other Charges	23,584	34,847	47,137	55,990
Health Insurance Retirees/OPEB Trust Contributions	697,783	768,021	475,000	700,000
Grants, Donations, & Insurance Recovery	84	-	-	-
Total Budgetary Costs	<u>\$ 1,507,248</u>	<u>\$ 1,419,213</u>	<u>\$ 246,795</u>	<u>\$ 557,244</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,507,248	\$ 1,419,213	\$ 246,795	\$ 557,244
Total Revenues	<u>\$ 1,507,248</u>	<u>\$ 1,419,213</u>	<u>\$ 246,795</u>	<u>\$ 557,244</u>

Major Budget Variances

- An increase in Health Insurance Retirees/OPEB Trust Contributions for increase in insurance premiums and increase in contribution to OPEB trust.

**York County
Departmental Budget Documents**

Appropriated Reserves

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Appropriation Reserves	\$ 210,176	\$ 21,570	\$ 125,000	\$ 200,000
Total Budgetary Costs	\$ 210,176	\$ 21,570	\$ 125,000	\$ 200,000

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 210,176	\$ 21,570	\$ 125,000	\$ 200,000
Total Revenues	\$ 210,176	\$ 21,570	\$ 125,000	\$ 200,000

Major Budget Variances

- There are no significant changes programmed for FY2025.

**York County
Departmental Budget Documents**

Emergencies and Disasters

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Pandemic Expenses	\$ 6,705,424	\$ 290,826	\$ -	\$ -
Total Budgetary Costs	<u>\$ 6,705,424</u>	<u>\$ 290,826</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Federal Aid & Grants	\$ 6,705,424	\$ 290,826	\$ -	\$ -
Total Revenues	<u>\$ 6,705,424</u>	<u>\$ 290,826</u>	<u>\$ -</u>	<u>\$ -</u>

Major Budget Variances

- There are no significant changes programmed for FY2025.

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, and 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

- Provide 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

- Provide 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 inform 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 2024-2025

Beginning Fund Balance 7/1/2023	<u>2,789,200</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>2,789,200</u>
Projected FY2025 Funding Sources:		
Revenue	\$ 4,346,000	
Other financing sources	<u>536,104</u>	
	4,882,104	
Projected FY2025 Expenditures	<u>4,882,104</u>	
Net Change	<u>-</u>	
Projected Fund Balance 6/30/2025		\$ <u>2,789,200</u>



York County
Departmental Budget Documents

Tourism Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 827,215	\$ 1,219,328	\$ 1,564,869	\$ 1,582,254
Contractual Services	333,573	411,658	371,054	405,968
Internal Services	97,139	122,484	148,001	152,008
Other Charges	291,962	242,836	263,690	271,510
Materials & Supplies	55,551	68,954	76,660	87,710
Leases & Rentals	44,457	45,623	56,160	57,513
Contributions/Committees/Direct Payments	1,620,320	1,270,029	1,232,100	1,647,765
Capital Outlay	-	-	4,000	-
Grants, Donations, & Insurance Recovery	-	-	69,535	69,535
Transfers to Other Funds	500,000	500,000	1,017,782	607,841
Total Budgetary Costs	<u>\$ 3,770,217</u>	<u>\$ 3,880,912</u>	<u>\$ 4,803,851</u>	<u>\$ 4,882,104</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 4,122,352	\$ 4,413,708	\$ 4,318,000	\$ 4,200,000
Use of Money & Property	143,267	171,207	146,000	146,000
Charges For Services	2,450	2,600	-	-
State Aid & Grants	20,000	5,000	-	-
Transfers from Other Funds	300,000	543,187	339,851	536,104
Total Revenues	<u>\$ 4,588,069</u>	<u>\$ 5,135,702</u>	<u>\$ 4,803,851</u>	<u>\$ 4,882,104</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Economic Development	-	3.00	3.40	3.40
Freight Shed	2.00	2.00	2.00	2.00
Events	1.50	1.50	2.50	2.50
Tourism Development	4.00	4.00	3.60	3.75
Total Staffing	<u>7.50</u>	<u>10.50</u>	<u>11.50</u>	<u>11.65</u>

Budgetary Costs By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Economic Development	\$ 72,988	\$ 390,153	\$ 645,405	\$ 537,324
Freight Shed	225,358	239,331	288,664	157,010
Events	322,410	355,432	474,782	524,499
4th of July Celebration	147,094	144,641	210,668	214,321
Tourism Development	445,433	612,224	509,835	765,044
Yorktown Trolley Operations	151,614	166,102	189,615	193,300
Yorktown Revitalization	785,000	703,000	1,252,782	842,841
Payments to Outside Entities	1,620,320	1,270,029	1,232,100	1,647,765
Total Budgetary Costs by Activity	<u>\$ 3,770,217</u>	<u>\$ 3,880,912</u>	<u>\$ 4,803,851</u>	<u>\$ 4,882,104</u>

**York County
Departmental Budget Documents**

Tourism Development

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 270,989	\$ 353,692	\$ 317,590	\$ 545,678
Contractual Services	133,174	212,098	146,650	156,014
Internal Services	26,077	28,604	20,680	36,217
Other Charges	12,275	13,934	20,305	21,525
Materials & Supplies	2,918	3,896	4,610	5,610
Total Budgetary Costs	<u>\$ 445,433</u>	<u>\$ 612,224</u>	<u>\$ 509,835</u>	<u>\$ 765,044</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	3.60	3.75
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>3.60</u>	<u>3.75</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Tourism Development	\$ 445,433	\$ 612,224	\$ 509,835	\$ 765,044
Total Budgetary Costs	<u>\$ 445,433</u>	<u>\$ 612,224</u>	<u>\$ 509,835</u>	<u>\$ 765,044</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the reclassification of 0.15 FTE from Public Affairs to Tourism Development.
- The increase in Contractual Services is comprised of an increased investment in Advertising and an increase in cost of miscellaneous contractual services.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County
Departmental Budget Documents**

Economic Development

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 72,988	\$ 303,597	\$ 534,547	\$ 432,329
Contractual Services	-	36,567	5,600	8,100
Internal Services	-	16,417	20,963	12,600
Other Charges	-	31,962	12,610	12,610
Materials & Supplies	-	1,610	2,150	2,150
Grants, Donations, & Insurance Recovery	-	-	69,535	69,535
Total Budgetary Costs	<u>\$ 72,988</u>	<u>\$ 390,153</u>	<u>\$ 645,405</u>	<u>\$ 537,324</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	3.00	3.40	3.40
Total Staffing	<u>-</u>	<u>3.00</u>	<u>3.40</u>	<u>3.40</u>

Budgetary Costs By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Economic Development	\$ 72,988	\$ 390,153	\$ 645,405	\$ 537,324
Total Budgetary Costs by Activity	<u>\$ 72,988</u>	<u>\$ 390,153</u>	<u>\$ 645,405</u>	<u>\$ 537,324</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. The decrease in personnel is due to the retirement of an upper-level employee, and reorganization of personnel within the division.
- The increase in Contractual Services is primarily due to an increased investment in Advertising.

**York County
Departmental Budget Documents**

Freight Shed

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 184,998	\$ 221,913	\$ 255,516	\$ 123,328
Contractual Services	30,569	2,860	7,300	7,300
Internal Services	6,206	5,513	14,198	13,432
Other Charges	1,389	1,441	2,200	2,800
Materials & Supplies	2,196	7,604	5,450	10,150
Capital Outlay	-	-	4,000	-
Total Budgetary Costs	<u>\$ 225,358</u>	<u>\$ 239,331</u>	<u>\$ 288,664</u>	<u>\$ 157,010</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Freight Shed	\$ 225,358	\$ 239,331	\$ 288,664	\$ 157,010
Total Budgetary Costs by Activity	<u>\$ 225,358</u>	<u>\$ 239,331</u>	<u>\$ 288,664</u>	<u>\$ 157,010</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Materials & Supplies increased due to the need to replace old event supplies.

**York County
Departmental Budget Documents**

Events

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 192,787	\$ 221,701	\$ 293,242	\$ 316,945
Contractual Services	122,087	124,118	155,020	178,070
Internal Services	-	-	13,995	14,059
Other Charges	3,298	2,499	3,575	3,575
Materials & Supplies	4,238	7,114	6,700	9,600
Leases & Rentals	-	-	2,250	2,250
Total Budgetary Costs	<u>\$ 322,410</u>	<u>\$ 355,432</u>	<u>\$ 474,782</u>	<u>\$ 524,499</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	1.50	1.50	2.50	2.50
Total Staffing	<u>1.50</u>	<u>1.50</u>	<u>2.50</u>	<u>2.50</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Events	\$ 322,410	\$ 355,432	\$ 474,782	\$ 524,499
Total Budgetary Costs	<u>\$ 322,410</u>	<u>\$ 355,432</u>	<u>\$ 474,782</u>	<u>\$ 524,499</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increased primarily due to Virginia 250th anniversary events scheduled to take place in FY2025.

York County
Departmental Budget Documents

4th of July Celebration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 36,025	\$ 45,248	\$ 74,624	\$ 74,624
Contractual Services	20,493	4,650	24,284	24,284
Internal Services	540	799	900	1,000
Materials & Supplies	45,579	48,321	56,950	59,150
Leases & Rentals	44,457	45,623	53,910	55,263
Total Budgetary Costs	<u>\$ 147,094</u>	<u>\$ 144,641</u>	<u>\$ 210,668</u>	<u>\$ 214,321</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
4th of July Celebration	\$ 147,094	\$ 144,641	\$ 210,668	\$ 214,321
Total Budgetary Costs	<u>\$ 147,094</u>	<u>\$ 144,641</u>	<u>\$ 210,668</u>	<u>\$ 214,321</u>

Major Budget Variances

- The increase in Materials & Supplies is primarily driven by the increase in the cost of food served by the County during the 4th of July Celebration.

York County
Departmental Budget Documents

Yorktown Trolley Operations

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 69,428	\$ 73,177	\$ 89,350	\$ 89,350
Contractual Services	17,250	21,365	22,200	22,200
Internal Services	64,316	71,151	77,265	74,700
Other Charges	-	-	-	6,000
Materials & Supplies	620	409	800	1,050
Total Budgetary Costs	<u>\$ 151,614</u>	<u>\$ 166,102</u>	<u>\$ 189,615</u>	<u>\$ 193,300</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Yorktown Trolley Operations	\$ 151,614	\$ 166,102	\$ 189,615	\$ 193,300
Total Budgetary Costs	<u>\$ 151,614</u>	<u>\$ 166,102</u>	<u>\$ 189,615</u>	<u>\$ 193,300</u>

Major Budget Variances

- The Other Charges increase is driven by an increase investment in Personnel Development.

York County
Departmental Budget Documents

Yorktown Revitalization

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Other Charges	275,000	193,000	225,000	225,000
Transfers to Other Funds	500,000	500,000	1,017,782	607,841
Total Budgetary Costs	<u>\$ 785,000</u>	<u>\$ 703,000</u>	<u>\$ 1,252,782</u>	<u>\$ 842,841</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Yorktown Revitalization	\$ 785,000	\$ 703,000	\$ 1,252,782	\$ 842,841
Total Budgetary Costs	<u>\$ 785,000</u>	<u>\$ 703,000</u>	<u>\$ 1,252,782</u>	<u>\$ 842,841</u>

Major Budget Variances

- The transfer from the General Fund has been reduced for FY2025.

York County
Departmental Budget Documents

Payments to Outside Entities

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contributions/Committees/Direct Payments	\$ 1,620,320	\$ 1,270,029	\$ 1,232,100	\$ 1,647,765
Total Budgetary Costs	<u>\$ 1,620,320</u>	<u>\$ 1,270,029</u>	<u>\$ 1,232,100</u>	<u>\$ 1,647,765</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Payments to Outside Entities	\$ 1,620,320	\$ 1,270,029	\$ 1,232,100	\$ 1,647,765
Total Budgetary Costs by Activity	<u>\$ 1,620,320</u>	<u>\$ 1,270,029</u>	<u>\$ 1,232,100</u>	<u>\$ 1,647,765</u>

Major Budget Variances

- An increase in funding is due to requested increases in discretionary payments driven by the Historic Triangle Recreational Facilities Authority operating subsidy.

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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 2023 was 13,952.

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 2024-2025		
Beginning Fund Balance 7/1/2023	\$	<u>1,086,319</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>966,339</u>
Projected FY2025 Funding Sources:		
Revenue	\$	325,000
State & Federal		5,342,062
Other financing sources		<u>2,981,151</u>
		8,648,213
Projected FY2025 Expenditures		<u>8,863,309</u>
Net Change		<u>(215,096)</u>
Projected Fund Balance 6/30/2025	\$	<u>751,243</u>



York County
Departmental Budget Documents

Social Services Fund

<u>Budgetary Costs</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 4,810,886	\$ 5,361,981	\$ 5,801,121	\$ 6,493,948
Contractual Services	40,535	26,714	37,500	42,500
Internal Services	100,659	114,207	106,694	110,461
Other Charges	1,737,235	1,913,577	1,844,200	2,111,900
Materials & Supplies	42,550	47,036	59,000	61,500
Leases & Rentals	56,661	89,809	39,000	43,000
Capital Outlay	5,835	21,553	-	-
Grants, Donations, & Insurance Recovery	2,482	(6,197)	-	-
Total Budgetary Costs	<u>\$ 6,796,843</u>	<u>\$ 7,568,680</u>	<u>\$ 7,887,515</u>	<u>\$ 8,863,309</u>

<u>Funding Sources</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Charges For Services	\$ 480	\$ 565	\$ -	\$ -
Miscellaneous	(141)	-	-	-
Recovered Costs	261,953	331,531	325,000	325,000
State Aid & Grants	1,782,274	1,911,648	1,787,322	1,972,173
Federal Aid & Grants	2,571,273	2,932,531	3,047,572	3,369,889
Transfer from Other Funds	2,381,045	2,506,930	2,607,641	2,981,151
Non-Revenue Receipts	-	43,929	-	-
Total Revenues	<u>\$ 6,996,884</u>	<u>\$ 7,727,134</u>	<u>\$ 7,767,535</u>	<u>\$ 8,648,213</u>

<u>Staffing Summary</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Social Services - Administration	62.40	62.40	63.30	64.80
Social Services - Children's Services Act	1.00	1.00	1.00	1.00
Total Staffing	<u>63.40</u>	<u>63.40</u>	<u>64.30</u>	<u>65.80</u>

<u>Budgetary Cost By Activity</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Social Services - Administration	\$ 5,076,825	\$ 5,677,944	\$ 6,095,581	\$ 6,667,256
Social Services - Public Assistance	558,254	596,102	736,500	798,000
Social Services - Children's Services Act	1,161,764	1,294,634	1,055,434	1,398,053
Total Budgetary Costs by Activity	<u>\$ 6,796,843</u>	<u>\$ 7,568,680</u>	<u>\$ 7,887,515</u>	<u>\$ 8,863,309</u>

York County
Departmental Budget Documents

Social Services - Administration

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 4,771,685	\$ 5,303,898	\$ 5,750,687	\$ 6,300,895
Contractual Services	40,535	26,714	37,500	42,500
Internal Services	100,659	114,207	106,694	110,461
Other Charges	56,418	80,924	102,700	108,900
Materials & Supplies	42,550	47,036	59,000	61,500
Leases & Rentals	56,661	89,809	39,000	43,000
Capital Outlay	5,835	21,553	-	-
Grants, Donations, & Insurance Recovery	2,482	(6,197)	-	-
Total Budgetary Costs	<u>\$ 5,076,825</u>	<u>\$ 5,677,944</u>	<u>\$ 6,095,581</u>	<u>\$ 6,667,256</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	62.40	62.40	63.30	64.80
Total Staffing	<u>62.40</u>	<u>62.40</u>	<u>63.30</u>	<u>64.80</u>

Budgetary Cost By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Social Services - Administration	\$ 5,076,825	\$ 5,677,944	\$ 6,095,581	\$ 6,667,256
Total Budgetary Costs by Activity	<u>\$ 5,076,825</u>	<u>\$ 5,677,944</u>	<u>\$ 6,095,581</u>	<u>\$ 6,667,256</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the addition of 1.0 FTE Case Worker and reclassification of 0.5 FTE to 1.0 FTE.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- The increase in Contractual Services is primarily driven by an increase in the cost of consulting services.
- The increase in Other Charges is comprised of an increase in the cost of Telecommunications and an increase in Worker's Compensation premiums.
- The Leases & Rentals increase is due to and increase in the cost of leasing office equipment.

**York County
Departmental Budget Documents**

Social Services - Public Assistance

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Other Charges	\$ 558,254	\$ 596,102	\$ 736,500	\$ 798,000
Total Budgetary Costs	\$ 558,254	\$ 596,102	\$ 736,500	\$ 798,000

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Social Services - Public Assistance	\$ 558,254	\$ 596,102	\$ 736,500	\$ 798,000
Total Budgetary Costs by Activity	\$ 558,254	\$ 596,102	\$ 736,500	\$ 798,000

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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 39,201	\$ 58,083	\$ 50,434	\$ 193,053
Other Charges	1,122,563	1,236,551	1,005,000	1,205,000
Total Budgetary Costs	<u>\$ 1,161,764</u>	<u>\$ 1,294,634</u>	<u>\$ 1,055,434</u>	<u>\$ 1,398,053</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Social Services - Children's Services Act	\$ 1,161,764	\$ 1,294,634	\$ 1,055,434	\$ 1,398,053
Total Budgetary Costs by Activity	<u>\$ 1,161,764</u>	<u>\$ 1,294,634</u>	<u>\$ 1,055,434</u>	<u>\$ 1,398,053</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Other Charges increased based on an expected increase in Children's Services Act mandated expenditures.

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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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	2,028,990	
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	\$		2,028,990
Projected FY2025 Funding Sources:			
State & Federal	\$	445,500	
Other financing sources		-	
		445,500	
Projected FY2025 Expenditures		445,500	
Net Change		-	
Projected Fund Balance 6/30/2025	\$		2,028,990



VIRGINIA
IT AGENCY

York County
Departmental Budget Documents

Grant Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Other Charges	\$ 8,441	\$ -	\$ -	\$ -
Leases & Rentals	3,021	863	-	-
Grants, Donations, & Insurance Recovery	1,719,404	1,340,498	403,000	445,500
Total Budgetary Costs	<u>\$ 1,730,866</u>	<u>\$ 1,341,361</u>	<u>\$ 403,000</u>	<u>\$ 445,500</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 56,356	\$ 292,693	\$ 20,000	\$ 32,500
Use of Money & Property	380	11,622	-	-
State Aid & Grants	585,039	555,292	383,000	413,000
Federal Aid & Grants	1,077,430	862,300	-	-
Transfers from Other Funds	-	232,499	-	-
Total Revenues	<u>\$ 1,719,205</u>	<u>\$ 1,954,406</u>	<u>\$ 403,000</u>	<u>\$ 445,500</u>

Budgetary Costs By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Community Development Block Grant - Carver Gardens	\$ 758,819	\$ 146,802	\$ -	\$ -
ARPA Tourism Recovery Grant	11,250	277,501	-	-
Fire Programs (Aid to Localities)	116,890	166,839	220,000	250,000
UASI Radio Tower Grant	-	250,000	-	-
UASI Unmanned Aircraft System Grant	42,394	199,863	-	-
Interoperable Communications Grant	182,865	209	-	-
Drug Abuse Resistance Education (DARE)	96,919	73,732	100,000	100,000
Williamsburg Health Foundation Eviction Prevention	133,447	-	-	-
United Way Eviction Relief	12,952	93,826	20,000	32,500
Clerk of Court Records Preservation	95,950	-	-	-
SHSP Unmanned Aircraft System Grant	30,028	18,994	-	-
Unrestricted Grant Funds	48,108	-	-	-
Emergency Housing Vouchers	23,384	23,057	-	-
Plumbing Rehab Funding	41,475	-	-	-
ARPA Community Services	-	36,696	-	-
Federal Asset Forfeiture - Sheriff's Office	28,143	7,500	-	-
Four for Life	10,017	14,485	60,000	60,000
Community Development Block Grant - Admin Funds	17,860	5,368	-	-
VDEM Radiological Preparedness Funds	13,638	9,213	-	-
Library ARPA funds	22,416	-	-	-
Library Donations	6,575	5,527	-	-
EMS Scholarship Program	9,794	-	-	-
State Hazmat Programs - VDEM/VAHMRS	9,435	270	-	-
Bulletproof Vest Partnership	9,468	-	-	-
Sheriff's Office Donations	1,867	4,364	-	-
SALT	3,021	863	-	-
Community Development Block Grant - Carys Chapel	-	3,846	-	-
Juneteenth Celebration Donations	-	1,850	-	-
Safety Town Donations	1,840	-	-	-
Emergency Connectivity Funds	1,310	-	-	-
Fire & Life Safety Donations	915	34	-	-
State Asset Forfeiture - Commonwealth's Attorney	-	522	-	-
Parks & Rec Donations	88	-	-	-
PSAP Education Program	-	-	3,000	3,000
Total Budgetary Costs by Activity	<u>\$ 1,730,866</u>	<u>\$ 1,341,361</u>	<u>\$ 403,000</u>	<u>\$ 445,500</u>

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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	35,813	
Projected FY2024 Funding Sources:			
Revenue	\$	6,000	
Projected FY2024 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2024			\$ 35,813
Projected FY2025 Funding Sources:			
Revenue	\$	6,000	
Projected FY2025 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2025			\$ 35,813



**York County
Departmental Budget Documents**

Law Library Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Materials & Supplies	\$ 3,216	\$ 2,452	\$ 6,000	\$ 6,000
Total Budgetary Costs	<u>\$ 3,216</u>	<u>\$ 2,452</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Fines & Forfeitures	\$ 5,235	\$ 7,641	\$ 5,900	\$ 5,900
Use of Money & Property	9	235	100	100
Total Revenues	<u>\$ 5,244</u>	<u>\$ 7,876</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Budgetary Costs By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Law Library - Operations	\$ 3,216	\$ 2,452	\$ 6,000	\$ 6,000
Total Budgetary Costs by Activity	<u>\$ 3,216</u>	<u>\$ 2,452</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

Major Budget Variances

- There are no significant changes programmed for FY2025.

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 lifetime 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 2024-2025	
Beginning Fund Balance 7/1/2023	\$ 293,576
Projected FY2024 Funding Sources:	
Revenue	\$ 70,002
State & Federal	1,428,093
Other financing sources	360,000
	<hr/> 1,858,095
Projected FY2024 Expenditures	1,929,814
Net Change	<hr/> (71,719)
Projected Fund Balance 6/30/2024	<hr/> \$ 221,857
Projected FY2025 Funding Sources:	
Revenue	\$ 10,100
State & Federal	1,460,593
Other financing sources	460,000
	<hr/> 1,930,693
Projected FY2025 Expenditures	1,991,753
Net Change	<hr/> (61,060)
Projected Fund Balance 6/30/2025	<hr/> \$ 160,797



**York County
Departmental Budget Documents**

Children & Family Services Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,315,828	\$ 1,398,411	\$ 1,594,013	\$ 1,655,377
Contractual Services	65,789	120,847	110,188	99,714
Internal Services	115,803	92,060	113,368	111,968
Other Charges	45,547	47,692	45,822	49,600
Materials & Supplies	108,522	86,124	66,423	75,094
Capital Outlay	13,222	-	-	-
Grants, Donations, & Insurance Recovery	48,189	130,920	-	-
Total Budgetary Costs	<u>\$ 1,712,900</u>	<u>\$ 1,876,054</u>	<u>\$ 1,929,814</u>	<u>\$ 1,991,753</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Use of Money & Property	32	1,838	1,800	1,800
Charges For Services	10,495	4,085	4,000	5,900
Miscellaneous	4,320	4,394	64,202	2,400
State Aid & Grants	5,162	13,389	-	22,500
Federal Aid & Grants	1,392,319	1,493,745	1,428,093	1,438,093
Transfers from Other Funds	360,000	385,000	360,000	460,000
Total Revenues	<u>\$ 1,772,328</u>	<u>\$ 1,902,451</u>	<u>\$ 1,858,095</u>	<u>\$ 1,930,693</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
After Care	-	-	0.50	0.25
Head Start	23.20	23.20	23.80	23.70
USDA	1.00	1.00	0.50	0.50
Total Staffing	<u>24.20</u>	<u>24.20</u>	<u>24.80</u>	<u>24.45</u>

Budgetary Cost By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Head Start	\$ 1,617,960	\$ 1,780,714	\$ 1,779,094	\$ 1,883,545
After Care Program	10,237	4,594	61,780	13,672
USDA Food Service	84,703	90,746	88,940	94,536
Total Budgetary Costs by Activity	<u>\$ 1,712,900</u>	<u>\$ 1,876,054</u>	<u>\$ 1,929,814</u>	<u>\$ 1,991,753</u>

**York County
Departmental Budget Documents**

After Care Program

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 10,180	\$ 4,549	\$ 53,780	\$ 8,812
Contractual Services	57	45	-	60
Materials & Supplies	-	-	8,000	4,800
Total Budgetary Costs	<u>\$ 10,237</u>	<u>\$ 4,594</u>	<u>\$ 61,780</u>	<u>\$ 13,672</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	-	-	0.50	0.25
Total Staffing	<u>-</u>	<u>-</u>	<u>0.50</u>	<u>0.25</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
After Care Program	\$ 10,237	\$ 4,594	\$ 61,780	\$ 13,672
Total Budgetary Costs by Activity	<u>\$ 10,237</u>	<u>\$ 4,594</u>	<u>\$ 61,780</u>	<u>\$ 13,672</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. Also included in Personnel is a reduction in budgeted costs to better reflect needs and trends.
- Also included in Personnel are reclassifications of 0.60 FTE to 0.75 FTE, a 0.75 FTE to 1.0 FTE, and the elimination of a 0.75 FTE that net to a reduction of 0.35 FTE, split between Head Start and After Care.
- 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 FY2025, and is now funded with a subsidy from the State as well as charges for services.

York County
Departmental Budget Documents

Head Start

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 1,284,628	\$ 1,372,262	\$ 1,511,732	\$ 1,616,103
Contractual Services	30,498	80,799	78,114	67,580
Internal Services	115,803	92,060	113,368	111,968
Other Charges	45,547	47,692	45,822	49,600
Materials & Supplies	80,073	56,981	30,058	38,294
Capital Outlay	13,222	-	-	-
Grants, Donations, & Insurance Recovery	48,189	130,920	-	-
Total Budgetary Costs	<u>\$ 1,617,960</u>	<u>\$ 1,780,714</u>	<u>\$ 1,779,094</u>	<u>\$ 1,883,545</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	23.20	23.20	23.80	23.70
Total Staffing	<u>23.20</u>	<u>23.20</u>	<u>23.80</u>	<u>23.70</u>

Budgetary Cost By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Head Start	\$ 1,617,960	\$ 1,780,714	\$ 1,779,094	\$ 1,883,545
Total Budgetary Costs by Activity	<u>\$ 1,617,960</u>	<u>\$ 1,780,714</u>	<u>\$ 1,779,094</u>	<u>\$ 1,883,545</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Also included in Personnel are reclassifications of 0.60 FTE to 0.75 FTE, a 0.75 FTE to 1.0 FTE, and the elimination of a 0.75 FTE that net to a reduction of 0.35 FTE, split between Head Start and After Care.
- Materials and Supplies increase is due to an increased investment in family engagement.
- Contractual Services decrease is primarily driven by a reduction in spending on miscellaneous services including contracts for ZOOM and other business software, laundry services, nutrition services, and others.

**York County
Departmental Budget Documents**

USDA Food Service

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 21,020	\$ 21,600	\$ 28,501	\$ 30,462
Contractual Services	35,234	40,003	32,074	32,074
Materials & Supplies	28,449	29,143	28,365	32,000
Total Budgetary Costs	<u>\$ 84,703</u>	<u>\$ 90,746</u>	<u>\$ 88,940</u>	<u>\$ 94,536</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	0.50	0.50
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>

Budgetary Cost By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
USDA Food Service	\$ 84,703	\$ 90,746	\$ 88,940	\$ 94,536
Total Budgetary Costs by Activity	<u>\$ 84,703</u>	<u>\$ 90,746</u>	<u>\$ 88,940</u>	<u>\$ 94,536</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Materials & Supplies increased to account for the increase in the cost of food.

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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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	-	
Projected FY2024 Funding Sources:			
Revenue	\$	1,101,294	
Projected FY2024 Expenditures		1,101,294	
Net Change		-	
Projected Fund Balance 6/30/2024	\$	-	
Projected FY2025 Funding Sources:			
Revenue	\$	1,070,894	
Projected FY2025 Expenditures		1,070,894	
Net Change		-	
Projected Fund Balance 6/30/2025	\$	-	



York County
Departmental Budget Documents

Community Development Authority Revenue Account Fund

<u>Budgetary Costs</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers to Other Funds	\$ 176,239	\$ 181,525	\$ 186,980	\$ 192,590
Payments to Trustee	1,066,456	896,832	914,314	878,304
Total Budgetary Costs	<u>\$ 1,242,695</u>	<u>\$ 1,078,357</u>	<u>\$ 1,101,294</u>	<u>\$ 1,070,894</u>

<u>Funding Sources</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Local	\$ 1,242,623	\$ 1,077,834	\$ 1,101,294	\$ 1,070,894
Use of Money & Property	72	523	-	-
Total Revenues	<u>\$ 1,242,695</u>	<u>\$ 1,078,357</u>	<u>\$ 1,101,294</u>	<u>\$ 1,070,894</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

- There are no anticipated borrowings in FY2025.

FUND BALANCE SUMMARY FISCAL YEARS 2024-2025			
Beginning Fund Balance 7/1/2023	\$	473,304	
Projected FY2024 Funding Sources:			
Local	\$	-	
State & Federal		-	
Other financing sources		4,932,535	
		<u>4,932,535</u>	
Projected FY2024 Expenditures		4,932,535	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2024			\$ 473,304
Projected FY2025 Funding Sources:			
Local	\$	-	
State and Federal		-	
Other financing sources		4,920,820	
		<u>4,920,820</u>	
Projected FY2025 Expenditures		4,920,820	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2025			<u>\$ 473,304</u>

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
VIRGINIA

York County
Departmental Budget Documents

County Debt Service Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Debt Service	\$ 3,218,528	\$ 5,699,765	\$ 4,932,535	\$ 4,920,820
Total Budgetary Costs	<u>\$ 3,218,528</u>	<u>\$ 5,699,765</u>	<u>\$ 4,932,535</u>	<u>\$ 4,920,820</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Transfer From Other Funds	\$ 3,423,870	\$ 5,268,508	\$ 4,932,535	\$ 4,920,820
Use of Money & Property	10	1,030	-	-
Total Revenues	<u>\$ 3,423,880</u>	<u>\$ 5,269,538</u>	<u>\$ 4,932,535</u>	<u>\$ 4,920,820</u>

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
2014 Lease Revenue Bond Refunding Bonds	\$ 1,295,100	\$ 1,297,300	\$ -	\$ -
2016A VRA Lease Revenue Bond	1,203,559	1,201,278	1,206,690	1,199,800
2016 Lease Purchase	-	522,961	-	-
2018 VRA Lease Revenue Bond	555,753	557,300	558,078	558,090
2020 VRA Lease Revenue Bond	164,116	165,656	166,940	163,100
2022 Capital Lease	-	549,570	549,577	549,570
2022 VRA Lease Revenue Bond	-	1,405,700	2,451,250	2,450,260
Total Budgetary Cost by Activity	<u>\$ 3,218,528</u>	<u>5,699,765</u>	<u>\$ 4,932,535</u>	<u>\$ 4,920,820</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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	<u>803,227</u>	
Projected FY2024 Funding Sources:			
Local	\$	-	
State & 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>803,227</u>	
Projected FY2025 Funding Sources:			
Local	\$	-	
State and Federal		246,120	
Other financing sources		<u>21,281,740</u>	
		21,527,860	
Projected FY2025 Expenditures		<u>21,527,860</u>	
Net Change		<u>-</u>	
Projected Fund Balance 6/30/2025	\$	<u>803,227</u>	



York County
Departmental Budget Documents

School Debt Service Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Transfers to Other Funds	\$ -	\$ 9,727,130	\$ 10,580,000	\$ 12,825,000
Debt Service	8,173,472	8,588,699	8,704,660	8,702,860
Total Budgetary Costs	<u>\$ 8,173,472</u>	<u>\$ 18,315,829</u>	<u>\$ 19,284,660</u>	<u>\$ 21,527,860</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
State Aid & Grants	\$ 178,886	\$ 177,950	\$ 213,795	\$ 186,650
Federal Aid & Grants	56,082	56,298	59,470	59,470
Non-Revenue Receipts	-	9,760,454	10,580,000	12,825,000
Transfer From Other Funds	8,358,533	8,347,650	8,431,395	8,456,740
Total Revenues	<u>\$ 8,593,501</u>	<u>\$ 18,342,352</u>	<u>\$ 19,284,660</u>	<u>\$ 21,527,860</u>

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
2019B VPSA Refunding 2002	\$ 602,558	\$ 599,186	\$ -	\$ -
2019B VPSA Refunding 2003	307,325	308,243	308,325	-
2005 VPSA School Borrowing	1,174,295	1,174,895	1,175,488	1,174,900
2010 VPSA School Borrowing	124,472	124,472	124,472	129,475
2012 VPSA School Borrowing	526,791	525,585	523,541	525,615
2014 VPSA School Borrowing	632,061	633,709	629,393	629,195
2014B VPSA Refunding	845,988	845,698	844,407	841,520
2015A VPSA Refunding	431,940	435,970	433,984	436,065
2016 VPSA School Borrowing	794,436	791,024	791,405	795,400
2016B VPSA Refunding	294,900	297,664	294,927	296,700
2017 VPSA School Borrowing	573,565	573,369	572,335	575,420
2018 VPSA School Borrowing	563,529	559,464	559,693	559,165
2019 VPSA School Borrowing	556,475	558,546	559,785	555,395
2020 VPSA School Borrowing	528,425	529,580	530,445	526,095
2021 VPSA School Borrowing	216,712	567,820	568,555	568,535
2022 VPSA School Borrowing	-	-	707,905	711,620
2024 VPSA School Borrowing	-	-	-	307,085
Issue Costs	-	63,474	80,000	70,675
Transfer to Other Funds	-	9,727,130	10,580,000	12,825,000
Total Budgetary Cost by Activity	<u>\$ 8,173,472</u>	<u>\$ 18,315,829</u>	<u>\$ 19,284,660</u>	<u>\$ 21,527,860</u>

STORMWATER MANAGEMENT FUND 1501



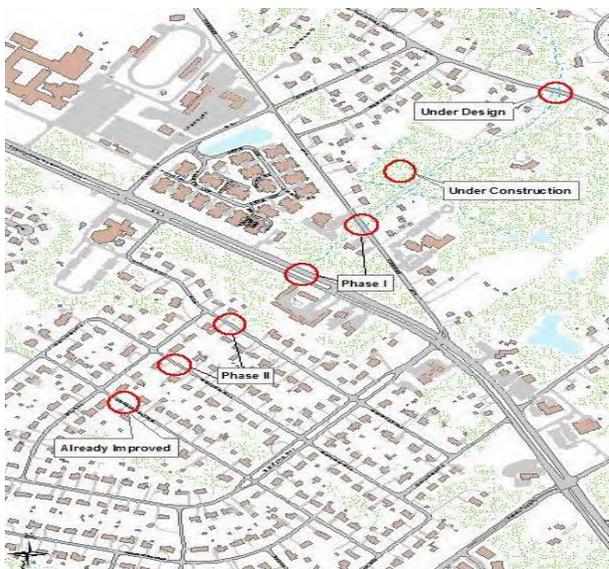
This fund accounts for the revenue and expenditures for stormwater projects.

Department Overview

Capital Projects

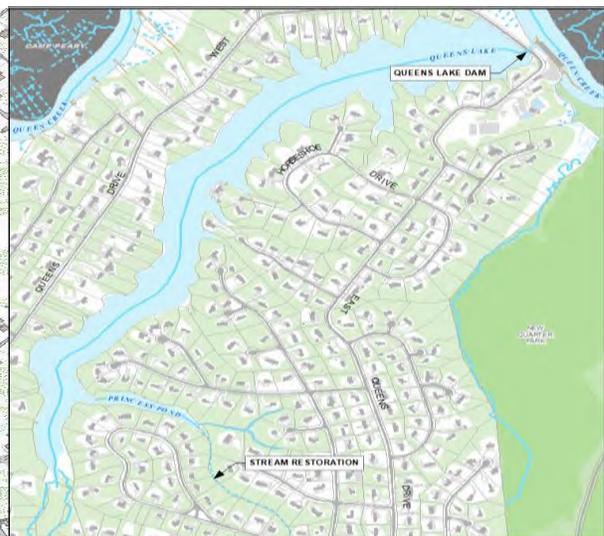
- Funding is provided for minor drainage projects, payment for services to Hampton Roads Planning District Commission, and maintenance of the Lowe's and International Center stormwater ponds (supported by revenue from the property owners). Planned projects include Wormley Creek Edgehill replacements, Marlbank Cove ravine, Queen's Lake Dam and Ravines, Brightwood Stream Restoration, and various TMDL and Stormwater Maintenance projects.

FUND BALANCE SUMMARY FISCAL YEARS 2024-2025	
Beginning Fund Balance 7/1/2023	\$ 2,599,110
Projected FY2024 Funding Sources:	
Revenue	\$ 1,758,000
State & Federal	510,000
Other financing sources	200,000
	2,468,000
Projected FY2024 Expenditures	2,479,940
Net Change	(11,940)
Projected Fund Balance 6/30/2024	\$ 2,587,170
Projected FY2025 Funding Sources:	
Revenue	\$ 2,228,000
State & Federal	1,000,000
Other financing sources	200,000
	3,428,000
Projected FY2025 Expenditures	3,940,651
Net Change	(512,651)
Projected Fund Balance 6/30/2025	\$ 2,074,519



**Edgehill Outfall
Culvert Improvements**

THIS IS NOT A LEGAL PLAN.
This is informational only. It is not
suitable for detailed site planning.



**Queens Lake
Stream Restoration**

This map is NOT to be used for engineering or other design purposes without full
and complete consideration for applicable codes.
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the use of the data for any purpose other than that for which it was collected.
All users are advised to verify the accuracy of the data and to use the data at their own risk.
There are no warranties or representations made by the County of York, Virginia.

THIS IS NOT A LEGAL PLAN.
This is informational only. It is not
suitable for detailed site planning.
Published on: 08/22/2022

York County
Departmental Budget Documents

Stormwater Management Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Contractual Services	\$ 11,640	\$ 11,642	\$ 11,940	\$ 12,651
Capital Outlay	1,500,447	4,791,739	2,468,000	3,928,000
Total Budgetary Costs	<u>\$ 1,512,087</u>	<u>\$ 4,803,381</u>	<u>\$ 2,479,940</u>	<u>\$ 3,940,651</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers From Other Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Other Local Taxes	1,345,550	783,584	1,730,000	2,200,000
State Aid & Grants	-	996,247	510,000	1,000,000
Miscellaneous	-	17,414	-	-
Use of Money & Property	1,904	21,888	-	-
Charges For Services	1,775	2,400	28,000	28,000
Total Revenues	<u>\$ 1,549,229</u>	<u>\$ 2,021,533</u>	<u>\$ 2,468,000</u>	<u>\$ 3,428,000</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Wormley Creek - Edgehill	\$ 1,092,912	\$ 2,291,469	\$ 320,000	\$ 300,000
Stormwater Equipment Replacement	-	55,950	-	-
Tabb Lakes	-	16,202	-	-
Marlbank Cove Ravine	-	-	-	200,000
Celestial Way Stream Restoration	-	158,610	1,020,000	-
In-house Stormwater construction & maintenance & TMDL projects	164,352	194,298	200,000	400,000
Queen's Lake Dam and Ravines	-	-	700,000	2,000,000
Sewer Pipe Relining	-	149,363	-	-
Goodwin Neck/Rosewood	-	5,000	-	-
Charles Brown Park	160,754	-	-	-
Brightwood Stream Restoration	-	-	200,000	1,000,000
BMP Long Term Maintenance	-	-	21,000	21,000
Bypass Road	-	855,956	-	-
Larkin Run Stream Restoration	77,218	53,039	-	-
BMP Maintenance	1,775	2,400	7,000	7,000
Poquoson River Culverts	3,435	269,289	-	-
Seige Lane	-	740,163	-	-
Total Budgetary Costs	<u>\$ 1,500,447</u>	<u>\$ 4,791,739</u>	<u>\$ 2,468,000</u>	<u>\$ 3,928,000</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 FY2025.

FUND BALANCE SUMMARY FISCAL YEARS 2024-2025			
Beginning Fund Balance 7/1/2023	\$	(2,499,601)	
Projected FY2024 Funding Sources:			
Other financing sources	\$	929,110	
Projected FY2024 Expenditures		929,110	
Net Change		-	
Projected Fund Balance 6/30/2024			\$ (2,499,601)
Projected FY2025 Funding Sources:			
Other financing sources	\$	507,226	
Projected FY2025 Expenditures		507,226	
Net Change		-	
Projected Fund Balance 6/30/2025			\$ (2,499,601)



**York County
Departmental Budget Documents**

Yorktown Capital Improvements

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Capital Outlay	\$ -	\$ -	\$ 929,110	\$ 507,226
Total Budgetary Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 929,110</u>	<u>\$ 507,226</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers From Other Funds	\$ 500,000	\$ 500,000	\$ 929,110	\$ 507,226
Use of Money & Property	5,918	3,776	-	-
Total Revenues	<u>\$ 505,918</u>	<u>\$ 503,776</u>	<u>\$ 929,110</u>	<u>\$ 507,226</u>

Major Budget Variances

- A transfer from the Tourism Fund for repayment toward an interfund loan is programmed for FY2025.

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 2024-2025	
Beginning Fund Balance 7/1/2023	\$ 46,689,473
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	\$ 43,180,850
Projected FY2025 Funding Sources:	
Local	\$ 25,000
State & Federal	1,583,440
Anticipated borrowings	1,150,000
Transfers from other Funds	4,000,000
	6,758,440
Projected FY2025 Expenditures	12,820,000
Net Change	(6,061,560)
Projected Fund Balance 6/30/2025	\$ 37,119,290



Law Enforcement Building



Public Safety Equipment

York County
Departmental Budget Documents

County Capital Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Capital Outlay	\$ 19,831,359	\$ 29,997,017	\$ 11,795,000	\$ 12,820,000
Transfers to Other Funds	-	173,859	-	-
Total Budgetary Costs	<u>\$ 19,831,359</u>	<u>\$ 30,170,876</u>	<u>\$ 11,795,000</u>	<u>\$ 12,820,000</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers From Other Funds	\$ 15,358,533	\$ 16,153,483	\$ 4,000,000	\$ 4,000,000
Recovered Costs	547,985	73,020	25,000	25,000
Non-Revenue Receipts	37,094,081	136,993	3,550,000	1,150,000
State & Federal Aid & Grants	163,525	787,623	711,377	1,583,440
Miscellaneous	77,852	173,951	-	-
Use of Money & Property	53,102	1,348,247	-	-
Total Revenues	<u>\$ 53,295,078</u>	<u>\$ 18,673,317</u>	<u>\$ 8,286,377</u>	<u>\$ 6,758,440</u>

Budgetary Cost by Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Law Enforcement Building	\$ 2,925,601	\$ 12,654,324	\$ 1,500,000	\$ -
P25 LIFECYCLE SPEND (Regional Radio Project)	5,087,369	-	1,000,000	1,000,000
Riverwalk Landing Restaurant Renovation	-	3,000,000	-	-
Yorktown Library Expansion	3,880,501	2,708,897	-	-
Planning/Development Services Building Improvements	112,581	100,329	250,000	-
Fire & Life Safety Fire Apparatus Replacement	-	-	1,800,000	2,550,000
Fire & Life Safety Equipment	1,110,194	1,910,245	100,000	400,000
Highway & Other Transportation Improvements	687,389	2,363,926	1,000,000	-
Underground Utilities	-	-	1,000,000	500,000
Public Works - Building Maintenance & Repair	349,424	140,009	640,000	610,000
Tourism Information Center/Dockmaster Building	-	-	1,750,000	150,000
Sheriff's RMS Software Replacement	1,627,695	55,725	-	-
Miscellaneous Capital Projects	197,609	389,311	525,000	652,000
Transportation Infrastructure Improvements	154,869	1,149,660	350,000	2,650,000
Fire Station #7	890,350	3,389,387	-	-
General Economic Development Activities	250,000	35,000	250,000	300,000
Dark Fiber	746,581	746,581	-	-
Public Works - HVAC Replacement	84,423	313,752	120,000	295,000
Park Improvements	-	-	1,060,000	-
Expansion of Firing Range	500,001	14,920	25,000	25,000
Software Upgrades	507,783	397,352	-	-
Debt Issuance Costs	514,776	-	-	-
Facilities Relocation/IT Consolidation	-	-	-	400,000
Sheriff's Marine Patrol	-	-	-	213,000
Emergency Generator Lifecycle Replacement	-	-	-	400,000
Grounds Maintenance Machinery & Equipment Replacement	112,106	-	50,000	250,000
Streetlight LED Conversion	-	95,722	-	350,000
Public Works - Parking Lot Repair	13,010	185,484	200,000	250,000
Grafton Annex Demolition	-	93,541	-	-
Mini-bus Replacement	-	92,947	-	-
Roof Repair & Replacement	-	3,118	50,000	310,000
Yorktown Improvements (Fishing Pier, Picnic Area, Signage, etc.)	23,482	50,559	-	170,000
Public Safety Building Renovations	-	-	-	600,000
County Fire Alarm & Security Upgrades	-	86,530	75,000	75,000
Building Security	5,054	19,698	50,000	100,000
Sheriff's Equipment Replacement (MDT's & AED's)	32,612	-	-	570,000
Next Generation 911	17,948	-	-	-
Total Budgetary Costs	<u>\$ 19,831,359</u>	<u>\$ 29,997,017</u>	<u>\$ 11,795,000</u>	<u>\$ 12,820,000</u>

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 2024-2025	
Beginning Fund Balance 7/1/2023	\$ <u>7,061,428</u>
Projected FY2024 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>-</u>
Projected FY2024 Expenditures	<u>-</u>
Net Change	<u>-</u>
Projected Fund Balance 6/30/2024	\$ 7,061,428
Projected FY2025 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>-</u>
Projected FY2025 Expenditures	<u>-</u>
Net Change	<u>-</u>
Projected Fund Balance 6/30/2025	\$ <u>7,061,428</u>



York County
Departmental Budget Documents

Revenue Stabilization Fund

<u>Budgetary Costs</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers to Other Funds	\$ 2,000,000	\$ -	\$ -	\$ -
Total Budgetary Costs	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Funding Sources</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Use of Money & Property	\$ (2,440)	\$ 49,910	\$ -	\$ -
Transfers from Other Funds	(423,392)	-	-	-
Total Revenues	<u>\$ (425,832)</u>	<u>\$ 49,910</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Budgetary Costs By Activity</u>	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Transfers to Other Funds	\$ 2,000,000	\$ -	\$ -	\$ -
Total Budgetary Costs by Activity	<u>\$ 2,000,000</u>	<u>\$ -</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 2024-2025	
Beginning Fund Balance 7/1/2023	\$ 2,831,697
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	\$ 1,641,348
Projected FY2025 Funding Sources:	
Revenue	\$ 7,054,598
Other financing sources	150,000
	7,204,598
Projected FY2025 Expenditures	7,204,598
Net Change	-
Projected Fund Balance 6/30/2025	\$ 1,641,348



**York County
Departmental Budget Documents**

Vehicle Maintenance Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 1,249,162	\$ 1,224,905	\$ 1,338,174	\$ 1,517,413
Contractual Services	489,401	583,160	529,850	541,350
Internal Services	70,886	72,502	83,917	147,193
Other Charges	210,644	168,840	168,908	189,989
Materials & Supplies	2,377,909	2,288,053	2,905,300	2,926,153
Capital Outlay	700,080	776,298	2,177,500	1,732,500
Insurance Recovery	90,427	186,278	150,000	150,000
Total Budgetary Costs	<u>\$ 5,188,509</u>	<u>\$ 5,300,036</u>	<u>\$ 7,353,649</u>	<u>\$ 7,204,598</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Non-Revenue Receipts	\$ 92,709	\$ 298,926	\$ 150,000	\$ 150,000
Transfer From Other Funds	10,000	509,995	-	-
Use of Money & Property	(8,376)	46,899	70,000	75,000
Charges for Services	5,206,759	5,862,087	5,943,300	6,479,598
Local Miscellaneous	-	1,360	-	-
State Grant	113,400	-	-	-
Federal Grant	-	-	-	500,000
Total Revenues	<u>\$ 5,414,492</u>	<u>\$ 6,719,267</u>	<u>\$ 6,163,300</u>	<u>\$ 7,204,598</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Fleet Support Services	13.40	13.40	13.40	13.40
Total Staffing	<u>13.40</u>	<u>13.40</u>	<u>13.40</u>	<u>13.40</u>

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Fleet Support Services	\$ 5,188,509	\$ 5,300,036	\$ 7,353,649	\$ 7,204,598
Total Budgetary Costs by Activity	<u>\$ 5,188,509</u>	<u>\$ 5,300,036</u>	<u>\$ 7,353,649</u>	<u>\$ 7,204,598</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 decrease for fuel site upgrades completed in prior fiscal year.
- 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 2024-2025

Beginning Fund Balance 7/1/2023	\$ 1,671,721	
Projected FY2024 Funding Sources:		
Revenue		\$ -
Other financing sources		2,218,776
		<u>2,218,776</u>
Projected FY2024 Expenditures		<u>2,352,511</u>
Net Change		<u>(133,735)</u>
Projected Fund Balance 6/30/2024		\$ 1,537,986
Projected FY2025 Funding Sources:		
Revenue		\$ -
Other financing sources		2,774,481
		<u>2,774,481</u>
Projected FY2025 Expenditures		<u>2,981,497</u>
Net Change		<u>(207,016)</u>
Projected Fund Balance 6/30/2025		\$ 1,330,970



York County
Departmental Budget Documents

Information Technology Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 82,487	\$ (19,032)	\$ 199,632	\$ 197,097
Contractual Services	663,377	819,333	1,045,425	1,687,400
Other Charges	327,410	337,908	406,154	400,000
Materials & Supplies	23,259	16,720	24,500	24,500
Capital Outlay	417,043	513,516	676,800	672,500
Total Budgetary Costs	\$ 1,513,576	\$ 1,668,445	\$ 2,352,511	\$ 2,981,497

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Use of Money & Property	\$ (13,285)	\$ 14,836	\$ -	\$ -
Transfers from Other Funds	1,657,814	2,629,863	2,218,776	2,774,481
Total Revenues	\$ 1,644,529	\$ 2,644,699	\$ 2,218,776	\$ 2,774,481

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	2.00	2.00
Total Staffing	1.00	1.00	2.00	2.00

Budgetary Costs By Activity	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Information Technology	\$ 1,513,576	\$ 1,668,445	\$ 2,352,511	\$ 2,981,497
Total Budgetary Costs by Activity	\$ 1,513,576	\$ 1,668,445	\$ 2,352,511	\$ 2,981,497

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. The decrease in personnel is due to the retirement of an upper-level employee, and reorganization of personnel within the department.
- The increase in Contractual Services is primarily driven by several vendors, like Tyler and Microsoft, forcing their clientele to new and cloud-based versions of their software.

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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	577,451	
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			\$ 309,196
Projected FY2025 Funding Sources:			
Revenue	\$	-	
Other financing sources		290,793	
		<u>290,793</u>	
Projected FY2025 Expenditures		375,365	
Net Change		<u>(84,572)</u>	
Projected Fund Balance 6/30/2025			\$ 224,624



York County
Departmental Budget Documents

Workers' Compensation Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 70,689	\$ 78,311	\$ 88,372	\$ 93,245
Contractual Services	97,103	97,924	99,883	102,120
Other Charges	177,775	207,217	180,000	180,000
Total Budgetary Costs	\$ 345,567	\$ 383,452	\$ 368,255	\$ 375,365

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Transfer From Other Funds	\$ 100,000	\$ 198,000	\$ 100,000	\$ 290,793
Use of Money & Property	282	4,952	-	-
Miscellaneous	1,607	1,630	-	-
Total Revenues	\$ 101,889	\$ 204,582	\$ 100,000	\$ 290,793

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Administration Costs	1.00	1.00	1.00	1.00
Total Staffing	1.00	1.00	1.00	1.00

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Administration Costs	\$ 167,792	\$ 176,235	\$ 188,255	\$ 195,365
Claims	177,775	207,217	180,000	180,000
Total Budgetary Costs by Activity	\$ 345,567	\$ 383,452	\$ 368,255	\$ 375,365

**York County
Departmental Budget Documents**

Administration Costs

<u>Budgetary Costs</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 70,689	\$ 78,311	\$ 88,372	\$ 93,245
Contractual Services	97,103	97,924	99,883	102,120
Total Budgetary Costs	<u>\$ 167,792</u>	<u>\$ 176,235</u>	<u>\$ 188,255</u>	<u>\$ 195,365</u>

<u>Staffing Summary</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 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>

<u>Budgetary Cost By Activity</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Administration Costs	\$ 167,792	\$ 176,235	\$ 188,255	\$ 195,365
Total Budgetary Costs by Activity	<u>\$ 167,792</u>	<u>\$ 176,235</u>	<u>\$ 188,255</u>	<u>\$ 195,365</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase in Contractual Services is due to a increase in Workers' Compensation premiums.

**York County
Departmental Budget Documents**

Claims

<u>Budgetary Costs</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Other Charges	\$ 177,775	\$ 207,217	\$ 180,000	\$ 180,000
Total Budgetary Costs	\$ 177,775	\$ 207,217	\$ 180,000	\$ 180,000

<u>Budgetary Cost By Activity</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Claims	\$ 177,775	\$ 207,217	\$ 180,000	\$ 180,000
Total Budgetary Costs by Activity	\$ 177,775	\$ 207,217	\$ 180,000	\$ 180,000

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 2024-2025	
Beginning Fund Balance 7/1/2023	<u>\$ 4,728,688</u>
Projected FY2024 Funding Sources:	
Revenue	\$ 10,000
Other financing sources	<u>15,984,750</u>
	15,994,750
Projected FY2024 Expenditures	<u>16,589,450</u>
Net Change	<u>(594,700)</u>
Projected Fund Balance 6/30/2024	<u>\$ 4,133,988</u>
Projected FY2025 Funding Sources:	
Revenue	\$ 20,000
Other financing sources	<u>17,840,851</u>
	17,860,851
Projected FY2025 Expenditures	<u>18,697,400</u>
Net Change	<u>(836,549)</u>
Projected Fund Balance 6/30/2025	<u>\$ 3,297,439</u>



York County
Departmental Budget Documents

Health & Dental Insurance Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 14,364,346	\$ 13,644,963	\$ 15,295,450	\$ 17,196,400
Contractual Services	101,261	93,375	94,000	101,000
Other Charges	901,911	1,110,605	1,200,000	1,400,000
Total Budgetary Costs	\$ 15,367,518	\$ 14,848,943	\$ 16,589,450	\$ 18,697,400

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Transfer From Other Funds	\$ 750,000	\$ 1,000,000	\$ -	\$ -
Use of Money & Property	1,232	39,867	10,000	20,000
Recovered Costs	-	-	-	26,000
Charges for Services	12,386,073	14,161,432	15,984,750	17,814,851
Total Revenues	\$ 13,137,305	\$ 15,201,299	\$ 15,994,750	\$ 17,860,851

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Administration Costs	\$ 1,393,276	\$ 1,738,651	\$ 1,789,450	\$ 2,097,400
Claims / Incurred But Not Reported (IBNR)	13,974,242	13,110,292	14,800,000	16,600,000
Total Budgetary Costs by Activity	\$ 15,367,518	\$ 14,848,943	\$ 16,589,450	\$ 18,697,400

Major Budget Variances

- The County's experience rate has increased.

York County
Departmental Budget Documents

Health and Dental Administration Costs

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 390,104	\$ 534,671	\$ 495,450	\$ 596,400
Contractual Services	101,261	93,375	94,000	101,000
Other Charges	901,911	1,110,605	1,200,000	1,400,000
Total Budgetary Costs	<u>\$ 1,393,276</u>	<u>\$ 1,738,651</u>	<u>\$ 1,789,450</u>	<u>\$ 2,097,400</u>

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Administration Costs	\$ 1,393,276	\$ 1,738,651	\$ 1,789,450	\$ 2,097,400
Total Budgetary Costs by Activity	<u>\$ 1,393,276</u>	<u>\$ 1,738,651</u>	<u>\$ 1,789,450</u>	<u>\$ 2,097,400</u>

York County
Departmental Budget Documents

Claims / Incurred But Not Reported (IBNR)

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 13,974,242	\$ 13,110,292	\$ 14,800,000	\$ 16,600,000
Total Budgetary Costs	<u>\$ 13,974,242</u>	<u>\$ 13,110,292</u>	<u>\$ 14,800,000</u>	<u>\$ 16,600,000</u>

Budgetary Cost By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Claims / Incurred But Not Reported (IBNR)	\$ 13,974,242	\$ 13,110,292	\$ 14,800,000	\$ 16,600,000
Total Budgetary Costs by Activity	<u>\$ 13,974,242</u>	<u>\$ 13,110,292</u>	<u>\$ 14,800,000</u>	<u>\$ 16,600,000</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 8:00am-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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	1,490,666	
Projected FY2024 Funding Sources:			
Revenue	\$	6,239,485	
State & Federal		15,000	
		6,254,485	
Projected FY2024 Expenditures		6,731,256	
Net Change		(476,771)	
Projected Fund Balance 6/30/2024			\$ 1,013,895
Projected FY2024 Funding Sources:			
Revenue	\$	7,628,144	
State & Federal		15,000	
		7,643,144	
Projected FY2025 Expenditures		7,643,144	
Net Change		-	
Projected Fund Balance 6/30/2025			\$ 1,013,895

York County
Departmental Budget Documents

Solid Waste Management Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 794,528	\$ 973,757	\$ 1,108,422	\$ 1,130,504
Contractual Services	23,859	24,474	26,700	33,700
Internal Services	121,016	126,635	139,866	151,400
Other Charges	4,736,408	4,961,106	5,416,018	6,284,990
Materials & Supplies	5,495	5,787	5,250	7,550
Capital Outlay	170,019	183,078	20,000	20,000
Grants & Donations	500	1,430	15,000	15,000
Transfers to Other Funds	-	5,171	-	-
Total Budgetary Costs	<u>\$ 5,851,825</u>	<u>\$ 6,281,438</u>	<u>\$ 6,731,256</u>	<u>\$ 7,643,144</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
State Aid & Grants	\$ 16,699	\$ 21,452	\$ 15,000	\$ 15,000
Use of Money & Property	241,190	298,884	151,000	151,000
Charges for Services	5,752,042	5,756,014	6,078,985	7,467,644
Miscellaneous	9,332	12,485	9,500	9,500
Transfers	190,000	50,000	-	-
Total Revenues	<u>\$ 6,209,263</u>	<u>\$ 6,138,835</u>	<u>\$ 6,254,485</u>	<u>\$ 7,643,144</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Waste Management	12.10	12.10	11.10	11.10
Total Staffing	<u>12.10</u>	<u>12.10</u>	<u>11.10</u>	<u>11.10</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Waste Management	\$ 5,845,800	\$ 6,271,286	\$ 6,713,373	\$ 7,625,491
Landfill Closure / Post Maintenance	6,025	10,152	17,883	17,653
Total Budgetary Costs by Activity	<u>\$ 5,851,825</u>	<u>\$ 6,281,438</u>	<u>\$ 6,731,256</u>	<u>\$ 7,643,144</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- 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 2024-2025			
Beginning Fund Balance 7/1/2023	\$	32,416	
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			\$ 32,416
Projected FY2025 Funding Sources:			
Revenue	\$	329,959	
Other financing sources		-	
		329,959	
Projected FY2025 Expenditures		329,959	
Net Change		-	
		-	
Projected Fund Balance 6/30/2025			\$ 32,416



York County
Departmental Budget Documents

Water Utility Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Contractual Services	\$ 14,021	\$ 14,004	\$ 15,915	\$ 16,509
Other Charges	290,145	292,811	313,450	313,450
Capital Outlay	418,474	21,734	-	-
Total Budgetary Costs	<u>\$ 722,640</u>	<u>\$ 328,549</u>	<u>\$ 329,365</u>	<u>\$ 329,959</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Other Local Taxes	\$ 152,820	\$ 21,178	\$ 19,215	\$ 19,115
Use of Money & Property	73	165	100	794
Charges for Services	307,050	303,518	310,050	310,050
Total Revenues	<u>\$ 459,943</u>	<u>\$ 324,861</u>	<u>\$ 329,365</u>	<u>\$ 329,959</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Water Utility Operations	\$ 309,752	\$ 312,401	\$ 329,365	\$ 329,959
Utility Construction	412,888	16,148	-	-
Total Budgetary Costs by Activity	<u>\$ 722,640</u>	<u>\$ 328,549</u>	<u>\$ 329,365</u>	<u>\$ 329,959</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 2024-2025			
Beginning Fund Balance 7/1/2023	\$		19,636,893
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			\$ 18,723,200
Projected FY2025 Funding Sources:			
Revenue	\$	12,492,500	
State & Federal		-	
Other financing sources		<u>2,096,000</u>	
			14,588,500
Projected FY2025 Expenditures			<u>15,945,912</u>
Net Change			<u>(1,357,412)</u>
Projected Fund Balance 6/30/2025			\$ 17,365,788

York County
Departmental Budget Documents

Sewer Utility Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 4,866,011	\$ 5,204,549	\$ 6,155,971	\$ 6,980,259
Contractual Services	355,786	453,841	553,190	515,604
Internal Services	521,148	574,075	639,834	769,260
Other Charges	565,703	626,882	648,072	790,234
Materials & Supplies	350,903	390,255	449,250	531,950
Leases & Rentals	1,726	892	2,500	2,000
Capital Outlay	4,952,623	5,057,895	6,242,000	4,972,500
Transfers to Other Funds	10,010	10,005	10	10
Debt Service	743,218	704,561	1,440,366	1,384,095
Total Budgetary Costs	<u>\$ 12,367,128</u>	<u>\$ 13,022,955</u>	<u>\$ 16,131,193</u>	<u>\$ 15,945,912</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Federal Aid & Grants	\$ 168,247	\$ -	\$ -	\$ -
Capital Contributions	2,424,823	1,513,343	-	-
Other Local Taxes	2,436,984	3,430,829	3,000,000	2,096,000
Use of Money & Property	5,351	146,153	30,000	150,000
Charges for Services	11,724,394	11,936,220	12,180,000	12,335,000
Miscellaneous	246,104	243,697	7,500	7,500
Transfer From Other Funds	-	5,171	-	-
Total Revenues	<u>\$ 17,005,903</u>	<u>\$ 17,275,413</u>	<u>\$ 15,217,500</u>	<u>\$ 14,588,500</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Development / Project Inspections	5.00	5.50	5.50	5.50
Utility Infrastructure	7.00	7.00	8.00	8.00
Utility Operations	46.15	46.15	46.15	46.15
Utility Engineering	6.00	6.00	7.00	6.00
Total Staffing	<u>64.15</u>	<u>64.65</u>	<u>66.65</u>	<u>65.65</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2023 Adopted	FY 2025 Adopted
Utility Development / Project Inspections	\$ 574,102	\$ 644,708	\$ 744,282	\$ 815,226
Utility Infrastructure	658,237	642,473	850,951	959,546
Utility Operations	8,694,234	9,167,432	5,898,118	6,857,633
Utility Engineering	726,616	863,941	997,476	979,412
Utility Construction	970,721	999,840	6,200,000	4,950,000
Debt Service	743,218	704,561	1,440,366	1,384,095
Total Budgetary Costs by Activity	<u>\$ 12,367,128</u>	<u>\$ 13,022,955</u>	<u>\$ 16,131,193</u>	<u>\$ 15,945,912</u>

York County
Departmental Budget Documents

Utility Development / Project Inspections

<u>Budgetary Costs</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 479,586	\$ 539,311	\$ 622,005	\$ 679,293
Contractual Services	10,550	9,025	10,730	12,050
Internal Services	61,455	68,135	77,427	88,403
Other Charges	21,115	26,117	29,420	30,580
Materials & Supplies	1,396	2,120	4,700	4,900
Total Budgetary Costs	<u>\$ 574,102</u>	<u>\$ 644,708</u>	<u>\$ 744,282</u>	<u>\$ 815,226</u>

<u>Staffing Summary</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Full-Time Equivalents (FTE's)	5.00	5.50	5.50	5.50
Total Staffing	<u>5.00</u>	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>

<u>Budgetary Costs By Activity</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Development / Project Inspections	\$ 574,102	\$ 644,708	\$ 744,282	\$ 815,226
Total Budgetary Costs by Activity	<u>\$ 574,102</u>	<u>\$ 644,708</u>	<u>\$ 744,282</u>	<u>\$ 815,226</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 558,458	\$ 553,368	\$ 647,232	\$ 774,106
Contractual Services	35,325	34,513	109,160	112,990
Internal Services	36,126	35,031	50,074	45,020
Other Charges	17,703	18,581	21,335	21,780
Materials & Supplies	1,625	980	3,150	3,150
Capital Outlay	9,000	-	20,000	2,500
Total Budgetary Costs	<u>\$ 658,237</u>	<u>\$ 642,473</u>	<u>\$ 850,951</u>	<u>\$ 959,546</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Full-Time Equivalents (FTE's)	7.00	7.00	8.00	8.00
Total Staffing	<u>7.00</u>	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Infrastructure	\$ 658,237	\$ 642,473	\$ 850,951	\$ 959,546
Total Budgetary Costs by Activity	<u>\$ 658,237</u>	<u>\$ 642,473</u>	<u>\$ 850,951</u>	<u>\$ 959,546</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 3,186,915	\$ 3,353,338	\$ 4,000,557	\$ 4,695,514
Contractual Services	268,706	360,030	380,385	335,300
Internal Services	403,706	449,410	485,839	594,193
Other Charges	504,208	554,050	568,327	691,366
Materials & Supplies	346,561	385,049	438,500	519,250
Leases & Rentals	1,726	892	2,500	2,000
Capital Outlay	3,972,402	4,054,658	22,000	20,000
Transfers to Other Funds	10,010	10,005	10	10
Total Budgetary Costs	<u>\$ 8,694,234</u>	<u>\$ 9,167,432</u>	<u>\$ 5,898,118</u>	<u>\$ 6,857,633</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Full-Time Equivalents (FTE's)	46.15	46.15	46.15	46.15
Total Staffing	<u>46.15</u>	<u>46.15</u>	<u>46.15</u>	<u>46.15</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Operations	\$ 8,694,234	\$ 9,167,432	\$ 5,898,118	\$ 6,857,633
Total Budgetary Costs by Activity	<u>\$ 8,694,234</u>	<u>\$ 9,167,432</u>	<u>\$ 5,898,118</u>	<u>\$ 6,857,633</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 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.
- Contractual Services decreased due to discontinuing Motorola and Cox Fiber Routers.
- An increase in Other Charges is associated with an increase in Electrical Service charges.
- Materials & Supplies increased to cover increased bioxide costs as well as new pump stations.
- 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 641,052	\$ 758,532	\$ 886,177	\$ 831,346
Contractual Services	41,205	50,273	52,915	55,264
Internal Services	19,861	21,499	26,494	41,644
Other Charges	22,677	28,134	28,990	46,508
Materials & Supplies	1,321	2,106	2,900	4,650
Capital Outlay	500	3,397	-	-
Total Budgetary Costs	<u>\$ 726,616</u>	<u>\$ 863,941</u>	<u>\$ 997,476</u>	<u>\$ 979,412</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Full-Time Equivalents (FTE's)	6.00	6.00	7.00	6.00
Total Staffing	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>	<u>6.00</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Engineering	\$ 726,616	\$ 863,941	\$ 997,476	\$ 979,412
Total Budgetary Costs by Activity	<u>\$ 726,616</u>	<u>\$ 863,941</u>	<u>\$ 997,476</u>	<u>\$ 979,412</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel includes a reclassification of 1.0 FTE from Sewer-Utility Engineering to County Attorney.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to an increase for Workers Compensation.
- 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Capital Outlay	\$ 970,721	\$ 999,840	\$ 6,200,000	\$ 4,950,000
Total Budgetary Costs	<u>\$ 970,721</u>	<u>\$ 999,840</u>	<u>\$ 6,200,000</u>	<u>\$ 4,950,000</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Utility Construction	\$ 970,721	\$ 999,840	\$ 6,200,000	\$ 4,950,000
Total Budgetary Costs by Activity	<u>\$ 970,721</u>	<u>\$ 999,840</u>	<u>\$ 6,200,000</u>	<u>\$ 4,950,000</u>

Major Budget Variances

- Detailed projects 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Debt Service	\$ 743,218	\$ 704,561	\$ 1,440,366	\$ 1,384,095
Total Budgetary Costs	<u>\$ 743,218</u>	<u>\$ 704,561</u>	<u>\$ 1,440,366</u>	<u>\$ 1,384,095</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Debt Service	\$ 743,218	\$ 704,561	\$ 1,440,366	\$ 1,384,095
Total Budgetary Costs by Activity	<u>\$ 743,218</u>	<u>\$ 704,561</u>	<u>\$ 1,440,366</u>	<u>\$ 1,384,095</u>

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 Peary.
- 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 2024-2025			
Beginning Fund Balance 7/1/2023.	\$	550,302	
Projected FY2024 Funding Sources:			
Revenue	\$	212,527	
Projected FY2024 Expenditures		212,527	
Net Change		-	
Projected Fund Balance 6/30/2024			\$ 550,302
Projected FY2025 Funding Sources:			
Revenue	\$	234,315	
Projected FY2025 Expenditures		234,315	
Net Change		-	
Projected Fund Balance 6/30/2025			\$ 550,302



Riverwalk Landing Piers

**York County
Departmental Budget Documents**

Yorktown Operations Fund

Budgetary Costs	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Personnel Services	\$ 103,940	\$ 116,213	\$ 109,266	\$ 127,926
Contractual Services	24,152	17,831	19,500	21,750
Other Charges	67,201	73,356	74,911	75,889
Materials & Supplies	17,604	7,004	8,850	8,750
Total Budgetary Costs	<u>\$ 212,897</u>	<u>\$ 214,404</u>	<u>\$ 212,527</u>	<u>\$ 234,315</u>

Funding Sources	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Use of Money & Property	\$ 153,967	\$ 39,550	\$ 38,655	\$ 48,500
Charges For Services	110,030	126,866	85,000	85,000
Miscellaneous	-	-	200	200
Non-Revenue Receipts	5,900	-	-	-
Transfers from Other Funds	-	-	88,672	100,615
Total Revenues	<u>\$ 269,897</u>	<u>\$ 166,416</u>	<u>\$ 212,527</u>	<u>\$ 234,315</u>

Staffing Summary	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 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	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted
Docking Operations	\$ 192,897	\$ 194,404	\$ 192,527	\$ 214,315
Riverwalk Landing Retail Merchant Association	20,000	20,000	20,000	20,000
Total Budgetary Costs by Activity	<u>\$ 212,897</u>	<u>\$ 214,404</u>	<u>\$ 212,527</u>	<u>\$ 234,315</u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The transfer from the Tourism Fund has been increased for FY2025.

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 2024-2025			
Beginning Fund Balance 7/1/2023		\$	<u>1,162,278</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>1,048,230</u>
Projected FY2025 Funding Sources:			
Revenue		\$	3,881,826
Other financing sources			<u>1,352,075</u>
			5,233,901
Projected FY2025 Expenditures			
			<u>5,308,901</u>
Net Change			<u>(75,000)</u>
Projected Fund Balance 6/30/2025		\$	<u>973,230</u>



**York County
Departmental Budget Documents**

Regional Radio Fund

Budgetary Costs	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Personnel	\$ 11	\$ 112,740	\$ 75,000	\$ 75,000
Contractual Services	3,327,471	3,427,816	3,782,720	3,888,725
Internal Services	28,093	28,547	42,240	47,300
Other Charges	281	2,409	9,500	9,500
Materials & Supplies	2,659	5,093	24,500	26,281
Capital Outlay	291,930	291,930	10,000	10,000
Debt Service	-	1,853,746	1,252,096	1,252,095
Total Budgetary Costs	<u>\$ 3,650,445</u>	<u>\$ 5,722,281</u>	<u>\$ 5,196,056</u>	<u>\$ 5,308,901</u>

Funding Sources	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Transfer From Other Funds	\$ 1,196,654	\$ 1,102,582	\$ 1,264,088	\$ 1,352,075
Use of Money & Property	149,444	151,881	144,100	144,100
Miscellaneous	2,060,706	2,125,010	2,346,132	2,409,733
Recovered Costs	87,815	1,377,381	1,327,688	1,327,993
Non-Revenue Receipts	-	4,247	-	-
Total Revenues	<u>\$ 3,494,619</u>	<u>\$ 4,761,101</u>	<u>\$ 5,082,008</u>	<u>\$ 5,233,901</u>

Staffing Summary	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Regional Radio Operations	-	-	-	-
Total Staffing	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Budgetary Costs By Activity	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Regional Radio Operations	\$ 3,650,445	\$ 5,722,281	\$ 5,196,056	\$ 5,308,901
Total Budgetary Costs by Activity	<u>\$ 3,650,445</u>	<u>\$ 5,722,281</u>	<u>\$ 5,196,056</u>	<u>\$ 5,308,901</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 Appropriation	Formal action by the Board of Supervisors which sets the spending priorities and limits for the fiscal year.
Appropriation Resolution	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.
Assessed Valuation	The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.
Balanced Budget Balance Sheet	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.
Bond	Revenues and other funding sources equal expenditures.
Budget	A financial statement disclosing the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.
Budget Adjustment	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 Document	A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.
Budget Message	A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.
Budget Process	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Budgetary Control	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.
Capital Assets	A series of steps involved in the planning, preparation, implementation, and monitoring of the County Budget.
Capital Expenditure	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 Improvement	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 Improvements Program	Item that has a useful life of more than 1 year and exceeds \$30,000.
Capital Outlay	Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or facility.
Capital Projects Funds	A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.
Cash Accounting	The purchase of assets, both replacement and/or additional, that are greater than or equal to \$1,000.
Cash Management	Accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by enterprise funds.
Charge-outs	A basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.
Compensated Absences	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.
Contingency Account	Certain activities charge for the services they provide. The charge-outs for those services are included in this category.
Contractual Services	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.
Contributions	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
Current Taxes	Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.
Debt Service	Includes payments to agencies or organizations for the benefit of the community.
Debt Service Fund	Taxes that are levied and due within one year.
Debt Service Requirements	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
Delinquent Taxes	Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
Department	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.
Depreciation	Unpaid taxes that remain on and after the date on which a penalty for non-payment is attached.
Disbursement	A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.
Division	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.
Economic Development Authority	Payment for goods or services in cash or by check.
Encumbrance	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.
Enterprise Funds	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.
Estimated Revenue	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.
Expenditure	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.
Expenses	The amount of projected revenue to be collected during the fiscal year.
	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.
	Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Glossary

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 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. Internal Service Funds are Information Technology, Vehicle Maintenance, Health & Dental and Workers Compensation.
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 ensures 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.
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.

Glossary

<p>Personnel Services</p> <p>Proprietary Funds</p> <p>Property Tax Requisition</p> <p>Reserve</p> <p>Resources Revenue</p> <p>Revenue and Expenditure Detail</p> <p>Revenue Bonds</p> <p>Revenue Estimate</p> <p>Risk Management</p> <p>Senate Bill 942 (SB942)</p> <p>Source of Revenue</p> <p>Special Revenue Funds</p> <p>Tax Rate</p> <p>Transfers From Other Funds</p> <p>Transfers To Other Funds</p> <p>Unappropriated Fund Balance</p> <p>Unencumbered Balance</p> <p>Unrestricted Net Assets</p> <p>Virginia Retirement System (VRS)</p>	<p>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.</p> <p>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.</p> <p>Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.</p> <p>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.</p> <p>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.</p> <p>Total amounts available for appropriation.</p> <p>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.</p> <p>Represents the smallest level or breakdown in budgeting for revenue and expenditures.</p> <p>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.</p> <p>A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.</p> <p>An organized attempt to protect a government's assets against accidental loss in the most economical method.</p> <p>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.</p> <p>Revenues are classified according to the source or point of origin.</p> <p>Accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects.</p> <p>The amount of tax levied for each \$100 of assessed value.</p> <p>Budget line item used to reflect transfers of financial resources into one fund from another fund.</p> <p>Budget line item used to reflect transfers of financial resources out of one fund to another fund.</p> <p>The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.</p> <p>The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.</p> <p>That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).</p> <p>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.</p>
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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
HTRFA	Historic Triangle Recreational Facilities Authority

Abbreviations & Acronyms

TERM	STANDS FOR
HTSC	Historic Triangle Senior Center
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
SBITA	Subscription Based Information Technology Arrangements
SBDC	Small Business Development Center of Hampton Roads

TERM	STANDS FOR
SCADA	Supervisory Control and Data Acquisition
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
VDHR	Virginia Department of Historic Resources
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