

**APPROVED MINUTES
KING WILLIAM COUNTY BOARD OF SUPERVISORS
BUDGET WORK SESSION MEETING OF MARCH 2, 2022**

A budget work session meeting of the Board of Supervisors of King William County, Virginia, was held on the 2nd day of March 2022, beginning at 7:00 p.m. in the Board Meeting Room of the County Administration Building and via Zoom.

Agenda Item 1. CALL TO ORDER

Chairman Moren called the meeting to order.

Agenda Item 2. ROLL CALL

The members were polled:

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

Agenda Item 3. REVIEW AND ADOPTION OF AMENDED MEETING AGENDA

Supervisor Garber moved for the adoption of the amended agenda for this meeting as presented; motion was seconded by Supervisor Moskalski. The Chairman called for any discussion. The members were polled:

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

Agenda Item 4. BUDGET WORK SESSION MATTERS

County Administrator, Percy Ashcraft, explained the format of the work session. The Director of Financial Services, Natasha Joranlien, will give an overview and representatives are present in person and via Zoom to answer any questions. The budgets presented are not recommendations from the County Administrator.

4.a. Outside Organization Requests – Natasha Joranlien, Director of Financial Services

Ms. Joranlien gave an overview of outside organization FY22 budgets and FY23 budget requests.

4.a.i. Pamunkey Regional Library – Tom Shepley, Director

Mr. Shepley thanked the King William County representative on the Library Board of Trustees, Ms. Mary Shipman.

Mr. Shepley said this is the largest budget request since he's been with the Library. Last year was flat funding. He said the library has 140 people currently making under the new minimum wage. He said the library closed branches in 2020 due to COVID and tried to reopen in July 2020. 65% of their staff is over 65 years-old and many elected not to come back, creating 45 vacancies. The majority of the budget request addresses the increase towards minimum wage, merit increases, and compression. He said the Library's reserve fund went from \$50,000 to zero and state aid has decreased. He said the Library provides internet hotspots for the public at a cost of \$46,000. Books and materials prices have been going up 9-10% each year.

He said that although people are not visiting the library as much, they are checking out more materials than ever before. King William County provides 10% of the Library's overall budget.

Chairman Moren asked what the shared costs among localities are. Mr. Shepley said the Director's salary and materials.

Vice Chair Hodges asked if the budget request included both branches. Mr. Shepley said yes, it covers both the West Point and Upper King William branches.

Supervisor Garber asked what West Point pays. Mr. Shepley said they provide the building and the cleaning and maintenance of the building. He said the Library has been renting the UKW branch and their rent has not increased in a few years. Supervisor Garber asked how much the rent is. Mr. Shepley said \$2,500/month.

Supervisor Greenwood asked if they used a County-owned building, would it help. Mr. Shepley said it would save the cost of rent but for the County, it would depend on how much the building costs them.

Supervisor Moskalski asked if they were giving an across-the-board salary increase. Mr. Shepley said no, it was merit-based only.

Vice Chair Hodges asked what would be the highest raise. Mr. Shepley said 2-3%.

Chairman Moren asked what hours the King William branch is open. Mr. Shepley said it is open 54 hours/week, Monday – Saturday. Chairman Moren asked what the impact would be of closing a few days. Mr. Shepley said they have found that customers do not shift their usage to another day. He said they'd have to cut a lot of hours to decrease the cost. He said Hanover County is covering most of the salary cost.

4.a.ii. Thrive Virginia Budget Presentation – Gillian Barney, CEO

Ms. Barney said Thrive Virginia (formerly Quin Rivers) provides critical services to the County such as emergency financial assistance, feeding children when schools are closed, and providing support to victims of domestic violence and sexual abuse. Services are provided free to users due to grants and County contributions. They are asking for \$5,000.

There were no questions from the Board.

4.a.iii. Arts Alive – Ellen Davis, Board President

Ms. Davis thanked the County for their past support and said they are trying to get back to normal after COVID. From 2020-2022 they held 7 concerts with 34% participation by KWC residents, a camp with 36% participating from KWC, and a drama camp with 54% participating from KWC. She said contributions are matched by the Virginia Museum of Fine Arts. Their goal is to keep prices down for consumers so they can afford to attend.

Supervisor Moskalski said his daughter participated in two programs and enjoyed them.

Chairman Moren asked if they work with Parks & Rec to bring things to this end of town. Ms. Davis said they do and will continue as things open up.

Vice Chair Hodges said they allow people to experience things they otherwise would not experience and that some of the performers go on to greater success.

Chairman Moren said he has issues with this being taxpayer funded.

4.b. Regional Animal Shelter Budget Presentation – Lauri Betts, Manager

Ms. Betts said they are asking for an additional full-time employee, repairs & maintenance on flooring, and the Homeward Trails program. She said the Shelter is shared with King & Queen County and the costs are split between both counties.

She said the Shelter has offered spay/neuter clinics, PALS and Working Whiskers Programs, and a Pet Food Pantry. They have not had a staff increase since 2011.

Ms. Betts said they are hoping to begin a Community Cats Program and Foster Program which will help increase live release rates. A grant from Homeward Trails is for the Community Cats Program. A representative is present and has spoken to the Sheriffs of both counties, both of whom support the program.

Alice Burton with Homeward Trails gave a presentation on the Community Cats program. She was Chief of Animal Control in Arlington, VA for 15 years and has seen the positive results of the program. The program focuses on TNR – Trap, Neuter, Release. She said there are positive effects in the community, complaints decrease, and shelter costs for euthanasia are reduced. She said

Homeward Trails chose to bring the program to the RAS because of Ms. Betts' experience and trained staff. They will be coming on April 3rd to spay/neuter 50 cats at no cost.

Ms. Burton said the program helps with fostering and adopting cats, takes work off Animal Control Officers, and saves money. It costs \$105 to euthanize an animal whereas it costs about \$50 to spay/neuter and do a health check. She said the County spent \$24,000 over the last two years on euthanizing.

Supervisor Garber asked if they still euthanize if they find something wrong during the health check. Ms. Burton said that is up to the veterinarian to make that decision but they will not put a sick cat back out in the community.

Supervisor Garber asked if King & Queen has agreed to the cost share yet. Ms. Betts said she doesn't know. Mr. Ashcraft said he spoke with their County Administrator who said they are level funding all outside agencies and there is no support from King & Queen for this program this year.

Chairman Moren asked what usage percentage is for King & Queen vs. King William. Ms. Betts said the populations are different and K&Q Animal Control only works 3 days/week. She said there is a big difference but she has no way of knowing exactly. She said K&Q is reactive, not proactive.

Chairman Moren asked if they can handle a surge of animals through this program. Ms. Betts said yes because it's managed. They work with the community caregivers. Ms. Burton said people like having community cats around but overpopulation is the problem. She said they have to be handled carefully when trapped. Ms. Betts said there would be planned clinics for the trapped cats. Homeward Trails is coming in to help and to work with the caregivers to properly train them.

Supervisor Garber asked if just King William could do it. Ms. Betts said if she offers a service, she has to offer it to all.

Supervisor Moskalski asked if the program was contingent on the new position. Ms. Betts said yes, her staff is already swamped.

Vice Chair Hodges asked what capacity they are at now. Ms. Betts said they are able to take in animals. They only have to close down when there are large animal seizures.

Chairman Moren asked Ms. Betts to describe the process used when euthanizing an animal. Ms. Betts said trained individuals perform them. The animal is tranquilized, then given a lethal injection. They are then cremated.

Supervisor Moskalski asked if this presentation had been given in King & Queen. Ms. Betts said they only talked over Zoom and they did not hear from Ms. Burton.

Supervisor Greenwood asked how much of a savings could be expected to offset the cost of the program. Ms. Betts said they had spent over \$14,000 for euthanizing in 2021. She said the savings would help in the long run. Ms. Burton said you also have to take into account how many of the cats are female.

4.c. Outside Consultants & Contractors Expense

Ms. Joranlien presented a listing of outside consultants and contractors with their FY22 information and FY23 expected expenditures.

Chairman Moren asked if the amount for lawn maintenance was a yearly figure. Ms. Joranlien said yes. Mr. Hudgins said they are in the process of getting a few other quotes but the current vendor hasn't raised costs in the last couple of years. Supervisor Garber asked if they provide lawn care only. Mr. Hudgins said yes. They will spread mulch or do other small jobs for an additional fee. Vice Chair Hodges asked if they trim shrubs. Mr. Hudgins said no.

4.d. Benefits Overview - Nita McInteer, Human Resources Manager

Ms. McInteer provided an updated summary of Annual Benefit Costs (Attachment A). She said she had just received more information from VRS but has not had a chance to calculate overall costs yet. She also has not received the employer vs employee split from Anthem.

Chairman Moren asked Ms. McInteer to email the information to the Board when she has it.

4.e. Annual Leave Payout - Nita McInteer, Human Resources Manager

Ms. McInteer said staff is recommending allowing employees with at least one hundred hours of accrued leave to request a once a year payout of 40 hours of that leave if they have also used at least 40 hours of annual leave in the previous 12 months. Ms. Joranlien said this money is normally set aside in case employees leave or retire. This would allow the balance to be slowly decreased rather than hitting all at once.

Supervisor Moskalski said he wants to see the numbers. Ms. Joranlien said it is included in the requests later this meeting.

4.f. Salary Comparisons by Position - Nita McInteer, Human Resources Manager

Per the Board's request on February 22, 2022, Ms. McInteer provided a comparison of salaries for the Commissioner of the Revenue's office, Treasurer's office, Sheriff's Office, and Fire & EMS. She also provided a copy of the Classification and Compensation Review the Board approved in February 2020.

Supervisor Garber asked if the Commissioner of the Revenue and Treasurer's office salaries were brought up in 2020. Ms. McInteer said yes.

Supervisor Moskalski said he wanted to see a comparison of duties between those two offices and other County departments. Ms. Joranlien said that was done in the 2020 study. Supervisor Moskalski said he'd take a closer look at it and come back with any questions.

Ms. McInteer said there are currently seven employees and one elected official who have over 20 years of service to the County.

Ms. McInteer provided a salary comparison between the Sheriff's Office and Fire & EMS. Fire Department recruits are paid \$42,500 upon hire and are required to sign an agreement stating they will provide at least three years of service to the County. If they leave within the three years, they must repay the cost of the training academy on a prorated basis. Salaries in both departments were included in the 2020 study and some employees were given raises to bring them to the minimum of their new scales. Sheriff's Deputies start at \$39,000 and are brought up to \$42,500 once they complete the Academy.

Chairman Moren asked what if the Fire Department recruits were terminated for cause. Ms. McInteer said they must repay training costs.

Supervisor Garber asked if the Sheriff's recruits sign agreements. Sheriff Walton said no.

Vice Chair Hodges asked if they had to pay back a prorated portion of the training if they dropped out of the academy. Ms. McInteer said yes.

4.g. County Department Budget Presentations - Natasha Joranlien, Director of Financial Services

Ms. Joranlien said the County was looking at giving salary increases of 1.5% for COLA and 2% for those earning merit increases. She noted that the department reports are where she created a leave payout line for informational purposes which Supervisor Moskalski had asked for earlier.

The Board of Supervisors draft budget increased by \$3,848. Vice Chair Hodges asked why they increased the Travel (Convention and Education) line item and if it was used last year. Ms. Joranlien said it was not fully used last year but it was assumed there would be more opportunity for training this year. Supervisor Moskalski said it makes sense to budget for it and have a cushion.

The County Administrator's draft budget increased by \$254,531, mainly due to salaries for the County Administrator and the addition of a Deputy County Administrator. Vice Chair Hodges asked who the proposed Summer Intern would report to. Mr. Ashcraft said to the County Administrator and Deputy County Administrator. He said they were thinking of someone working toward a Political Science or Public Administration degree. He'd like to offer the opportunity for a young person advocating for a career in government. He estimates they would work June-August for about 20 hours/week. He said this would be the first thing cut if things don't work out.

Financial & Management Services draft budget decreased by \$153,847 due to splitting out Human Resources and IT to their own departments. Chairman Moren asked if merit increases were being given across the board. Ms. Joranlien said no, it's based on performance review scoring. Vice Chair Hodges asked if we have a form for reviews. Ms. Joranlien said yes. Supervisor Garber asked what happens if the employee doesn't score well. Ms. Joranlien said the Department Head and the County Administrator would work on goals and areas of improvement to share with the employee. Supervisor Greenwood asked how many other counties give increases based on performance. Ms.

Joranlien said most do. He said the state doesn't do that. Supervisor Moskalski said the state is discussing doing it now.

The new Human Resources/Payroll draft budget was \$187,215 and includes the addition of one full-time employee. Mr. Ashcraft said he will be recommending that HR be an independent department reporting to the County Administrator. Chairman Moren asked if NEOGov was a one-time fee. Ms. Joranlien said it is an annual fee. She said performance evaluations can be done through NEOGov in the future. Vice Chair Hodges asked why there was a line item for legal. Ms. Joranlien said when VRSA has to represent the County at a grievance hearing, we incur a deductible. She said this line item was not in the budget before this year.

The Internal Services (IT) draft budget increased by \$112,245 and includes a request for a new position, new telephone system, and increased security costs. Vice Chair Hodges asked if a new full-time position had just been added. Ms. Joranlien said yes, in FY22. Chairman Moren asked about the security enhancements. Travis Wolfe, Systems Engineer, said Benjamin Shumaker, Information Technology Specialist, has been working on pulling back the County's dependency on Code Blue, maintaining our own firewall, and working with a new cybersecurity vendor which allows us to manage it ourselves. He said the changes put us in compliance with the state, especially for the General Registrar. Supervisor Moskalski asked how much this will offset spending. Mr. Wolfe said it is just over \$2,000 increase to do it internally and that number will decrease in subsequent years. Mr. Ashcraft said he will be recommending that IT be an independent department reporting to the County Administrator. Supervisor Greenwood said he thought the phone system was new. Mr. Wolfe said it is seven years old and analog. The County still uses copper lines which will no longer be supported. The new system would be cloud hosted using SEGRA's fiber lines. Employees will be able to use the phones from home or via their cell phone just as if they were at their desk. Chairman Moren asked what happens when the lines are cut. Mr. Wolfe said hopefully we can use All Points Broadband as a backup to SEGRA, or perhaps use APB as the main provider with SEGRA as a backup. Vice Chair Hodges asked if the new 911 lines were installed. Mr. Wolfe said they are in but not yet active. Those are through AT&T. Chairman Moren asked if text to 911 was active. Sheriff Walton said yes.

The Fire & EMS draft budget increased by \$208,392 and assumes the Academy will be covered by the SAFER grant. Chairman Moren asked when the discussion of the use of the next tranche of ARPA funding will be addressed. Ms. Joranlien said later tonight. There were no questions from the Board.

The Building Inspections draft budget increased by \$18,930 which mainly consists of COLA and merit increases. There were no questions from the Board.

The General Properties draft budget had an overall decrease of \$7,895. Chairman Moren said there has been a lot of activity around the Historic Courthouse and asked where the roof repair expense was. Mr. Hudgins said it is under CIP. He said they possibly need a French drain and those funds are also in CIP.

The Administration of Parks & Recreation draft budget increased by \$50,726. Ms. Joranlien pointed out that only the Administration of the program was paid from the General Fund. The outdoor speaker/projector system was moved from CIP to the budget for FY23. Chairman Moren asked how

successful the movies in the park program was. Kayla Huffman, Parks & Rec Manager, said they had good participation but it was not as much as they had hoped for. They hope to have better participation this year with COVID restrictions easing.

The Parks & Recreation Program Fund draft budget decreased by \$2,820. There were no questions from the Board.

Planning and Zoning draft budget decreased by \$27,250 mainly due to being fully staffed and no longer needing contract labor. Chairman Moren asked where we were at in identifying property which needs to be demolished and junk vehicles needing to be disposed of. Ms. Graham said they have contacted some owners but are having difficulty getting them to do it. She said they have been successful in getting a lot of things cleaned up. Liens can be placed on properties facing demolition. Supervisor Garber asked how you recoup liens. Mr. Ashcraft said it's a very slow process. He asked if you can sell the property to recover the lien. Mr. Ashcraft said yes, that's the Treasurer's decision. Supervisor Greenwood asked about the cars on the Import property. Ms. Graham said she has notified them and they move them for the inspection but then move them back. Supervisor Garber asked if there's a time limit and if they're fined per vehicle. Ms. Graham said they'll be coming back with a change to the Zoning Ordinance to address this. The fine depends on a judge's ruling. Supervisor Moskalski asked about the increase in the wage line item. Ms. Joranlien said the department is now fully staffed with the addition of the Zoning Administrator and Erosion & Sediment Inspector so those expenditures were moved out of the Contract Labor line item (1400) and into wages (1130).

Water & Sewer budgets were presented. Ms. Joranlien reminded the Board that these are not in the General Fund. There is a request for an additional position and a new vehicle to replace a high mileage vehicle. There were no questions from the Board.

4.h. ARPA Budget Overview – Natasha Joranlien, Director of Financial Services

Chairman Moren asked how long we had to use these funds. Ms. Joranlien said from 3/3/21 – 12/31/24.

Supervisor Moskalski asked what will happen if some of the allocations become obsolete. Ms. Joranlien said they would come to the Board to reallocate them.

Supervisor Greenwood asked about the Broadband allocations. Ms. Joranlien said \$2 million will come from ARPA, \$275,000 from infrastructure, and \$225,000 from an EDA rollover.

Chairman Moren said Breezeline has a contract with the FCC to support the rest of the County. They told him they are working on it feverishly.

Vice Chair Hodges asked if that included West Point. Chairman Moren said no, they have Cox.

4.i. Tax Reduction Scenarios – Natasha Joranlien, Director of Financial Services

Chairman Moren asked how to handle PPT with the increased vehicle values. Supervisor Moskalski said the Commissioner of the Revenue could potentially reduce the percentage of the fair market value of the vehicle which is taxed and the Board could potentially lower the tax rate. Supervisor Garber asked what about when the values go back down. Chairman Moskalski said the Commissioner of the Revenue could change the percentage of the fair market value of the vehicle which is taxed without the Board having to change the rate. He said he is reticent to do anything with PPT now. Chairman Moren asked if NADA adjusts values annually. Supervisor Garber said he thinks it's more often. Supervisor Garber said he prefers a Real Estate tax reduction. Vice Chair Hodges and Supervisor Moskalski said this is good information to have to see what we'll be giving up.

Supervisor Moskalski said the budget is showing an 8% increase and there is 8% inflation. With the reassessment still in progress, his feeling is there should be no reduction this year until we know more.

Vice Chair Hodges said this is not a good year to reduce.

Supervisor Greenwood said he sees a lot of wish list items in the budget.

Supervisor Moskalski said we are about \$1 million short expense-wise.

Chairman Moren asked about a slush fund. Supervisor Greenwood said it is not a slush fund.

Supervisor Moskalski said we have not funded County capital projects in a while. Supervisor Greenwood asked where we would be if we include CIP. Supervisor Moskalski said still at 20%.

Supervisor Garber said at the current tax rate we'll be \$1 million short with what's being asked for. Ms. Joranlien said if revenues are higher than projected, we will owe the schools their share.

Vice Chair Hodges asked if the majority of increases in salary were merit or COLA. Ms. Joranlien said she can give them a quick summary.

Agenda Item 5. BOARD OF SUPERVISORS' REQUESTS

Supervisor Greenwood said he wants to see the summary Ms. Joranlien referenced.

Supervisor Garber said he also wants to see the summary and looks forward to the County Administrator's budget presentation.

Vice Chair Hodges said he'd like to honor Captain Scott Hamilton for rescuing a dog in distress which was mentioned in the paper. He said everybody's not going to be happy with the budget decisions.

Supervisor Moskalski had nothing to add.

Chairman Moren said this has been the most transparent and comprehensive top-to-bottom budget review he's been involved in.

Agenda Item 6. CLOSED MEETING

6.a. Motion to Convene Closed Meeting

Supervisor Moskalski made a motion to convene in Closed Meeting in accordance with Section 2.2-3711 (A)(1) of the Code of Virginia to consider a personnel matter involving the salary of specific public employees. Supervisor Greenwood seconded the motion. The Chairman called for any discussion. The members were polled:

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

6.b. Motion to Reconvene in Open Session

Supervisor Moskalski made a motion to reconvene in Open Session. Supervisor Greenwood seconded the motion. The Chairman called for any discussion. The members were polled:

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

6.c. Certification of Closed Meeting

Vice Chair Hodges moved for adoption of Standing Resolution 1 (SR-1) in accordance with Section 2.2-3712 (D) of the Code of Virginia, 1950, as amended; the motion was seconded by Supervisor Moskalski. The Chairman called for any discussion. The members were polled:

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

STANDING RESOLUTION – 1 (SR-1)
A RESOLUTION TO CERTIFY COMPLIANCE WITH THE FREEDOM OF INFORMATION ACT
REGARDING MEETING IN CLOSED MEETING

WHEREAS, the King William County Board of Supervisors has convened a closed meeting on this date pursuant to an affirmative recorded vote, and in accordance with the provisions of the Virginia Freedom of Information Act; and,

WHEREAS, Section 2.2-3712 (D) of the Code of Virginia requires a certification by the King William County Board of Supervisors that such closed meeting was conducted in conformity with Virginia law,

NOW, THEREFORE, BE IT RESOLVED that the King William County Board of Supervisors on this 2nd day of March, 2022, hereby certifies that, to the best of each member’s knowledge:

1. Only public business matters lawfully exempted from open meeting requirements under the Freedom of Information Act were heard, discussed, or considered in the closed meeting to which this certification resolution applies, by the King William County Board of Supervisors.
2. Only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the King William County Board of Supervisors.

DONE this the 2nd day of March, 2022.

Agenda Item 6. ADJOURN OR RECESS

Supervisor Greenwood made a motion to adjourn the meeting; seconded by Supervisor Moskalski. The Chairman called for any discussion. All were in favor with none opposing. The meeting was adjourned.

COPY TESTE:

Edwin H. Moren, Jr., Vice Chair
Board of Supervisors

Christine H. Branch
Deputy Clerk to the Board of Supervisors

Attachment A



County of King William, Virginia

Nita F. McInteer
Human Resources Manager

BOARD OF SUPERVISORS

William L. Hodges, First District
Travis J. Moskalski, Second District
Stephen K. Greenwood, Third District
C. Stewart Garber, Jr., Fourth District
Edwin H. Moren, Jr., Fifth District

MEMORANDUM

DATE: March 2, 2022
TO: King William County Board of Supervisors
FROM: Nita F. McInteer, Human Resources Manager
SUBJECT: Annual Benefit Costs

UPDATED 03-02-2022

I would like to summarize the expected costs for FY23 for the recurring benefits provided to employees.

- Anthem rates have been received for FY23 and will be decreasing overall by 1%. I will not have the employer vs employee split until mid-March.
- Line of Duty Act (LODA) rates for all hazardous duty positions decreased by \$40.71 per person for FY 23 & FY24.
- The group life insurance rates for VRS were received today and they are remaining unchanged at 1.34%
- The short-term disability rate with VRS for Hybrid employees is increasing from .83% to .85%
- Out VRS contribution rate was also received today and will be increasing from 8% to 9.97%
- VRSA, our insurance provider is estimating an overall increase of 6% for FY23 based on increased property and vehicle costs as well as rising cyber insurance rates.
- The short-term and long-term disability insurance through Madison National Life for our VRS Plan 1, Plan 2, and Hazardous Duty employees will remain unchanged at \$1.96 per month per employee for short-term disability and \$0.42 per \$100 per month covered payroll.

180 Horse Landing Road #4 • King William, VA 23086
(804) 769-4968 • nmcinteer@kingwilliamcounty.us

**Attachment B
Handout Provided to Board by Treasurer**

FY2023 Proposed Pay and Classification for Treasurer Positions

	<u>Position</u>	<u>Grade</u>	<u>Scale</u>	<u>Current Salary</u>	<u>Years</u>
<u>Current:</u>	Deputy Treasurer	N10	\$32,995-\$51,672	\$36,225	2
	Deputy Treasurer	N10	\$32,995-\$51,572	\$39,330	3.3
	Deputy Treasurer	N10	\$32,995-\$51,572	\$34,500	>1
<u>Proposed:</u>	Deputy Treasurer I	N16	\$32,995-\$51,672		
	Deputy Treasurer II	N16	\$34,233-\$54,773		
	Deputy Treasurer III	N16	\$36,287-\$58,059		
	Chief Deputy Treas.	N16	\$40,772-\$65,235		

Salaries Less than surrounding counties

Greater incentive for personnel to seek opportunities in bordering Counties.

Pay Grade for Treasurer's office is N10 - whereas Fiscal Specialists start at N16.

Duties/responsibilities and risks of Treasurer's office far outweigh Fiscal Specialists (see included job descriptions of both)

Treasurer's Office Deputies are bonded and are insured for \$1M legal fees

Ongoing education and certificates are necessary in the Treasurer's Office

Proficient knowledge of Virginia Code 58.1

Deputies within the Treasurer's Office are critical associates as witnessed during the height of Covid 19 with mandatory (alternating) presence in the office.

Deputies in the Treasurer's Office are at greater risk for possible conflict/confrontation by disgruntled citizens. To include verbal assault and possible bodily harm. Hence live cameras needed as advised by auditors as well. A panic button within the Treasurer's office is installed and active for such possible threats. Constant training in dealing with heightened situations is critical.

Treasurer Deputies process ALL revenue for the County and can impact revenue with regard to enforcing penalty/interest and collection efforts. Including maintaining DMV stop holds, creation and mailing of delinquent letters and phone calls to citizens regarding delinquent accounts.

Effective communication with citizens on a daily basis in person, email and by phone is paramount

Treasurer Deputy positions should be at the same or higher grade level than Fiscal Specialists.

I have never witnessed other associates within the County who demonstrate such high work ethics as the deputies within the Treasurer's office. They are quick to jump in, take charge and perform duties that exceed their responsibilities (i.e. lock box payments/problem solving issues for other departments). They do not hesitate to work beyond their required hours (including weekends) to accomplish the most important task of making sure the County's revenue is recorded properly and expeditiously. They far exceeded the expectations during the conversion to Edmunds as well as State and local audits.

I am requesting their grade levels be changed to N16. I also request that Kim Lewis' title be that of Deputy Treasurer III and that Abbi Carlton be promoted to Chief Deputy Treasurer effective with the FY2023 Budget.

Because of the inequity of salaries within the County I have great concern of possibly losing valuable employees to other departments or outside of the County. We must do everything we can to retain the exceptional employees we have. My deputies consistently go above and beyond their responsibilities, but if not compensated accordingly that may not always be the case. I employ the Board of Supervisors to give great consideration for the much warranted changes I request for the Deputies of the Treasurer's office.

On February 28, 2022, the Treasurer's Office collected from one Personal Property Account past due for 2021 taxes, \$174,820.67 in penalty and interest. Likewise, penalty and interest from March 2021-January 2022 on another account garnered \$9714 in penalty and interest. Just a sample of what the Treasurer's office has done to ensure revenues owed (delinquent or otherwise) are enforced and collected in a timely manner.

Position	Grade	Scale	Current Salary	Years
Chief Deputy Commissioner	N14	\$40,772 - \$65,235	\$42,811.00	27
Deputy Commissioner I	N10	\$32,995 - \$51,672	\$36,225.00	2
Deputy Commissioner I	N10	\$32,995 - \$51,672	\$34,500.00	> 1
Deputy Treasurer	N10	\$32,995 - \$51,672	\$36,225.00	2
Deputy Treasurer	N10	\$32,995 - \$51,672	\$39,330.00	3
Deputy Treasurer	N10	\$32,995 - \$51,672	\$34,500.00	> 1
		<i>provided by H.R. 2/25/22</i>		
Fiscal Specialist	N16	\$28,743 - \$45,988	\$38,464.00	1.5
Financial Specialist I	N16	\$45,811 - \$73,298	\$40,000.00	3
Fiscal Specilaist II	N16	\$48,560 - \$77,696	\$49,576.50	3
Human Resources Manager	N19	\$54,562 - \$87,299	\$63,102.00	3.75
Facilities Coordinator	N9	\$30,467 - \$48,747	\$47,958.75	3.5
GIS Technician	N14	\$40,772 - \$65,235	\$53,003.00	24
Utilities Billing/Permit Tec	N12	\$36,287 - \$58,059	\$42,228.00	3
Planning Secretary	N9	\$30,467 - \$48,747	\$36,000.00	> 1
Parks & Rec Asst. Manager	N14	\$40,772 - \$65,235	\$42,199.02	2

previously N13

previously Secretary to be inaccurate

FY2021 PROPOSED PAY AND CLASSIFICATION SCHEDULE

POSITION TITLE/GRADE	WORKING TITLE	MINIMUM SALARY	MID SALARY	MAXIMUM SALARY	MIN HRLY RATE	MID HRLY RATE	MAX HRLY RATE
Grade 10							
Deputy I	Deputy Clerk I - Circuit Court	\$ 32,295	\$ 41,984	\$ 51,672	\$ 15.53	\$ 20.18	\$ 24.84
Deputy I	Deputy Commissioner I						
Deputy I	Assistant Registrar						
Deputy I	Deputy Treasurer I						
Deputy I	Facilities Technician II						
Grade 11							
Program Specialist III	Records Manager	\$ 34,233	\$ 44,503	\$ 54,773	\$ 16.46	\$ 21.40	\$ 26.33
Planning Technician	Planning Technician						
Deputy II	Deputy Clerk II - Circuit Court						
Deputy II	Deputy Commissioner II						
Deputy II	Deputy Treasurer II						
Grade 12							
Deputy III	Deputy Clerk III - Circuit Court	\$ 36,287	\$ 47,173	\$ 58,059	\$ 17.45	\$ 22.68	\$ 27.91
Deputy III	Deputy Treasurer III						
Deputy III	Deputy Commissioner III						
Grade 13							
Building Inspector	Building Inspector	\$ 39,464	\$ 50,003	\$ 61,542	\$ 18.49	\$ 24.04	\$ 29.59
Emergency Mgmt Coordinator	Emergency Mgmt Coordinator						
GIS Technician	GIS Technician						
Grade 14							
Executive Assistant - Clerk to the Board	Executive Assistant - Clerk to the Board	\$ 40,772	\$ 53,003	\$ 65,235	\$ 19.60	\$ 25.48	\$ 31.36
Administrative Services Coordinator	Administrative Services Manager						
Special Projects Assistant	Special Projects Assistant						
E&S/Zoning Officer	E&S/Zoning Officer						
GIS Analyst	GIS Analyst						
Deputy IV	Chief Deputy Treasurer						
Deputy IV	Chief Deputy Commissioner						
Deputy IV	Chief Deputy Clerk of the Courts						
Assistant Manager	Parks and Recreation Assistant Manager						
Assistant Manager	RAS Assistant Manager						
Assistant Manager	Facilities Assistant Manager						
Grade 15							
Plans Reviewer/Inspector	Plans Reviewer/Inspector	\$ 43,218	\$ 56,184	\$ 69,149	\$ 20.70	\$ 27.01	\$ 33.24

FY2021 PROPOSED PAY AND CLASSIFICATION SCHEDULE

POSITION TITLE/GRADE	WORKING TITLE	MINIMUM SALARY	MID SALARY	MAXIMUM SALARY	MIN HRLY RATE	MID HRLY RATE	MAX HRLY RATE
Grade 16	Fiscal Specialist	\$ 45,811	\$ 59,555	\$ 73,298	\$ 22.02	\$ 28.63	\$ 35.24
Grade 17	Legal Assistant	\$ 48,560	\$ 63,128	\$ 77,696	\$ 23.35	\$ 30.35	\$ 37.35
Grade 18		\$ 51,474	\$ 66,916	\$ 82,358	\$ 24.75	\$ 32.17	\$ 39.60
Grade 19	Building Official	\$ 54,562	\$ 70,931	\$ 87,299	\$ 26.23	\$ 34.10	\$ 41.97
	Zoning Administrator						
	Facilities Manager						
	RAS Manager						
	Parks and Recreation Manager						
	V/C/OCA Manager						
	Human Resources Manager						
	Victim Witness Manager						
	Utility Manager						
Grade 20		\$ 57,836	\$ 75,186	\$ 92,537	\$ 27.81	\$ 36.15	\$ 44.49
Grade 21		\$ 61,306	\$ 79,698	\$ 98,089	\$ 29.47	\$ 38.32	\$ 47.16
Grade 22	Systems Engineer	\$ 64,984	\$ 84,479	\$ 103,975	\$ 31.24	\$ 40.62	\$ 49.99
Grade 23	Deputy Commonwealth's Attorney Assessor of Real Estate	\$ 68,983	\$ 89,548	\$ 110,213	\$ 33.12	\$ 43.05	\$ 52.99



COUNTY OF KING WILLIAM, VIRGINIA
TREASURER

JOB DESCRIPTION

Job Title:	Deputy I
Position Class:	Administrative
Pay Grade:	N13 Bumped down to N10?
Exempt Status:	Non-Exempt
Salary Range:	\$30,910-\$43,274

GENERAL DESCRIPTION:

Under general supervision, the purpose of the position is to process tax and utility payments. Employees in this classification perform routine accounting work. Position is responsible for communicating with taxpayers, processing tax payments, and other payments, preparing daily deposits and transaction reports, and performing duties of chief deputy when needed. Performs related work as directed.

ESSENTIAL FUNCTIONS:

- Communicates with taxpayers in person and over telephone, answering questions and receiving payments.
- Prepares outgoing mail, notices, tickets and decals as related to department.
- Processes tax payments, Electronic Funds Transfer, credit card payments, permit and utility payments, bankruptcy and debt set-off payments.
- Help with DMV Stop Program.
- Process and reconcile lockbox payments.
- Prepares deposits and transaction reports daily.
- Serves as chief deputy in their absence.

MINIMUM EDUCATION, TRAINING AND EXPERIENCE:

High school diploma or GED; supplemented by vocational/technical training in business finance; supplemented by up to one (1) year previous experience and/or training involving accounting; or an equivalent combination of education, training, and experience.

OTHER POSITION REQUIREMENTS:

- IRMS Training Certificate is required.

EMPLOYEE UTILIZATION IN ADVERSE WEATHER AND EMERGENCY CONDITIONS

All King William County employees are subject to being assigned to specific positions and tasks during a "Declared Emergency" as support personnel, by the County Administrator. Once assigned, this would be the same as a regular work assignment and all policies and procedures for duty assignments apply.

**Potential candidates will be required to complete drug testing, driving and background checks.

The foregoing is intended as a general description of job responsibilities and performance expectations and does constitute a contract for employment between the employee and the County of King William, Virginia.

Search Services, Events, etc.

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Deputy Treasurer II

POSTED ON JULY 29, 2014

The Shenandoah County Treasurer's Office is accepting applications for the position of full time Deputy Treasurer II. Deputy is responsible for receiving and posting payments from the public and various county offices and agencies. Assists citizens regarding real estate, personal property, dog tags, etc. Must be able to communicate effectively, both orally and in writing in a highly interactive team oriented work environment. General knowledge of the principles, methods and practices of accounting; some knowledge of business and office practices; ability to analyze and interpret fiscal and accounting data and to prepare appropriate statements and reports; ability to operate standard office, word processing and data entry equipment; ability to understand and follow oral and written instructions; ability to establish and maintain effective working relationships with associates and general public. Must be bondable. Any combination of education and experience equivalent to graduation from high school and some experience in local property tax, customer service and monetary transactions preferred. Salary range is on County Pay Scale Grade 12, starts at \$28,800 up to \$42,754. Benefits include Virginia Retirement System, Anthem Health and Delta Dental Insurance, paid vacation, holidays and sick leave. Applications and job description are available in the County Treasurer's office or may be obtained at: shenandoahcountyva.us or contact the Treasurer's Office, 600 N. Main St., Ste. 105, Woodstock, VA 22664 (540) 459-6180. Application deadline is August 15, 2014.

Shenandoah County Treasurer is an Equal Opportunity Employer

- [Job Description Deputy Treasurer II \(http://shenandoahcountyva.us/administration/wp-content/uploads/sites/2/2014/07/Deputy-Treasurer-II-Job-Description.pdf\)](http://shenandoahcountyva.us/administration/wp-content/uploads/sites/2/2014/07/Deputy-Treasurer-II-Job-Description.pdf)

This job posting is no longer active.

← [Assistant Conservationist \(https://shenandoahcountyva.us/administration/2014/07/assistant-conservationist/\)](https://shenandoahcountyva.us/administration/2014/07/assistant-conservationist/)
← [LIBRARY ASSISTANT, Part Time → \(https://shenandoahcountyva.us/administration/2014/08/library-assistant-part-time/\)](https://shenandoahcountyva.us/administration/2014/08/library-assistant-part-time/)

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Contact Administration

9 600 North Main Street

Suite 102

Woodstock, VA 22664

Map: <https://maps.google.com/?q=600+North+Main+Street%0D%0ASuite+102%0D%0AWoodstock%2C+VA++22664>

🕒 M - F: 8:30am - 5pm

☎ tel: (540) 459-6165

fax: (540) 459-6168

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DEPUTY TREASURER III

General Definition of Work:

Performs difficult technical and intermediate skilled accounting work assisting with the operation of the Treasurer's Office; does related work as required. Work is performed under the regular supervision of the Treasurer/Chief Deputy Treasurer/DIV

Essential Functions/Typical Tasks:

(The following tasks are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.)

- Provide responsive, high quality service to County employees, representatives of outside agencies and members of the public
- Operates computerized cash register system to handle payments and collection of various fees received from the public and various county offices and agencies (including but not limited to: Parks and Recreation; Sanitary Districts; Economic Development/Tourism; Sheriff's Department; Land Use; School Board; Animal Shelter and others); recording receipts; reconciling accounts; issues overpayments; assisting the public
- Processes ABC licenses
- Processes and accounts for mortgage company payments
- Maintains and processes tax change requests and payments from Titling Companies and Attorneys
- On a rotating basis, opens, and prepares office for the public
- Collects mail from drop box and internal collection site; opens, sorts and processes incoming mail
- Verifies and prepares deposits for various departments; encodes checks prior to depositing; takes deposits to bank on a rotating basis
- Counts and reconciles cash drawer daily
- Verifies and mails County and other departmental disbursement checks
- Assists department in the process of delinquent collections including mailings, phone calls etc.
- Prints out daily web payments; finds receipt numbers; customer names; social security numbers; releases DMV stops associated with payments
- Confers with taxpayers in resolving problems
- Corresponds with taxpayers in written and oral form; (email; in-person and telephone) drafts letters from origination to completion
- Participates in the issuance of tax notices, recording and receipting of tax remittances as required by law
- Processes payments received for business licenses and excise taxes, including lodging and utility; maintains accurate records; prepares balance due notices as necessary
- Processes Public Service; Mineral Rights; Roll Back and Supplemental bills
- Processes and prepares bills for animal licenses
- Collects/copies waste bill payments
- Assists tax collectors researching accounts to provide information to begin collection processes
- Processes outgoing mail
- Answers questions from citizens regarding real estate, personal property, dog tags, etc.
- Checks tax bill information in preparation for distribution; verifies with Commissioner of the Revenue's office assessing information; assists in the preparation mailing of supplemental bills
- Maintains payment plans
- Maintains Volunteer Fire Department vehicle license fee exemptions
- Issues DMV stops on customers who do not keep up with payment agreements
- Collects, accounts for, releases and maintains DMV stop accounts
- Maintains veterinarian documents for dog tag renewals.
- Assists with various accounting functions
- Notary Public
- Assists with all office filing and record keeping – maintains records to assist in the preparation of the State Budget
- Assists Treasurer on various projects as needed

Knowledge, Skills and Abilities:

Considerable knowledge of the following: Bookkeeping and accounting practices and procedures; budget and finance; general office maintenance (recording keeping, filing, indexing etc.); Personal computer operations and various software applications; the laws and regulations governing tax collection in the County; ability to analyze and interpret fiscal and accounting data and to prepare appropriate statements and reports; ability to understand and follow oral and written instructions; ability to establish and maintain effective working relationships with associates and the general public. Computer format and data entry in the County system. Prior experience in local government – specifically in collections or finance. Knowledge of AS400.

Education and Experience

Any combination of education or experience equivalent to graduating with an Associate's Degree or higher in the field of Accounting or Business Administration along with 3 or more years of experience that demonstrates the ability to perform the essential functions of the classification of the position. Desirable experience in local property tax, customer service and monetary transactions. Preference given to those with previous local government experience.

Physical Requirements:

This is sedentary work requiring the exertion of up to 20 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects; work requires reaching, fingering, grasping, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for preparing and analyzing written or computer data, operation of machines, determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is not subject to adverse environmental conditions.

Special Requirements:

DIII is required to be a member of the Treasurer's Association of Virginia.

Ability to obtain Master Deputy Treasurer Certification through the Weldon Cooper Center for Public Service within 3 years of application of such. This Certification Program is designed to advance the professionalism of the local governmental Treasurer and her staff in the Commonwealth of Virginia. Local government finance, like many other professions, requires special study, knowledge, and skills. The constituency served by the Treasurer and her staff deserves a high level of professional competence. This Certification Program sets forth the regulations and standards that recognize professional attainment.

The Certification Program will:

- Assure the public of the basic knowledge and competency of the local Deputy Treasurer
- Assure the local Deputy Treasurer of reasonable professional recognition
- Assure professional advancement and acknowledgement of the competency of the local Deputy Treasurer by his colleagues in the field of municipal finance.

Must be bondable.

Supplemental Information:

This is a classification specification and not an individualized job description. A class specification defines the general characteristics and scope of duties and responsibilities of all positions in a job classification, but it is not intended to describe and does not necessarily list the essential job functions for a given position in the classification.



Independent Accountants' Report on Applying Agreed-Upon Procedures

Bobbie Tassinari, County Administrator
County of King William
180 Horse Landing Road 4
King William, VA 23086

We have performed the procedures highlighted below which were agreed upon by you, solely to assist you in reviewing the operations, internal controls and policies and procedures of County of King William, Virginia Treasurer's office and Commissioner of Revenue (COR)'s office as of September 3, 2020. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of King William, Virginia. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The following describe the procedures we performed as well as our observations:

Procedures Performed

- Reviewed all written and unwritten policies and procedures in the Treasurer's office.
- Interviewed all employees in the treasurer's office (excluding the Treasurer) as to job responsibilities, the extent of cross training and segregation of duties, as applicable.
- Unable to interview or make any inquiries of employees in the Commissioner of Revenue's office. The Commissioner of Revenue declined to participate in the process and thus we interviewed the current Special Projects Assistant in the King William County Finance Department, who is a former Deputy Commissioner of Revenue in King William COR office, as to her knowledge of the operations of the COR office.
- Performed an in-depth review of internal controls in the Treasurer's office. All significant transaction areas were reviewed including but not limited to:
 - Cash Receipts, collections, and write-offs
 - Bank reconciliations
 - Wire transfers
 - Journal entries
 - Void transactions
 - Single signature checks
- Performed a detailed review of prepared bank reconciliations at June 30, 2020
- Tested 25 transactions billed or collected in the COR office and recalculated the billing or payment (sample included business licenses and meals taxes only)
- Obtained 5 year listing from BAI of building permits issued by King William County, obtained 5 year listing of certificates of occupancy issued by the Town of West Point and tested 25 new construction and improvements to ensure that they were properly and timely added to the real estate assessment.

Address
401 Southlake Blvd, Suite C-1
North Chesterfield, VA 23236
(804) 378-4200

Procedures Performed (Continued)

- Tested 4 single signature checks issued in the treasurer's office
- Tested 10 revenue transactions that were voided in the treasurer's office
- Tested 2 of 2 wire transfers made during the FY20 fiscal year in the treasurer's office
- Performed a detailed analysis of FY20 property tax collections and delinquent balances based on the following formula (Original tax levy/Delinquent taxes at beginning of year + supplements - exonerations - delinquent taxes at year end = tax collections for the year)

Observations and Recommendations - Treasurer's Office

Bank Reconciliations

Bank reconciliations are prepared by the Treasurer on a bi-monthly basis, in the middle and at the end of each month. Currently there is no formalized review and approval process for the bank reconciliations. The Treasurer performs a consolidated reconciliation of 3 different bank accounts together to include: C&F checking and investment sweep account, C&F money market savings and C&F CARES Act account. Reconciliations are prepared manually on green bar paper in pencil.

Recommendation

We recommend the bank reconciliation be reviewed by an individual independent of the cash receipt and disbursement functions (Finance Director) and their review be documented with a "reviewed by" date and signature. We recommend that all bank accounts be reconciled on an individual basis to create a better audit trail and a less cumbersome reconciliation. Consideration should be given to automating the bank reconciliation process as well.

Approval and Documentation - Wire Transfers

We noted that wire transfers can be initiated, approved and posted by one individual. We also noted that there was a lack of adequate support documentation on hand to support the wire transfers tested.

Recommendation

We recommend that a dual process be established where one individual in the treasurer's office initiates the wire transfer in the banking system and another individual approves and posts the transaction to the accounting system. Adequate supporting documentation indicating the amount, date and purpose of the wire transfer should be retained on file to document the transaction.

Segregation of Duties - Voided Revenue Transactions

During our review of procedures, we noted that all four Treasurer's Office personnel can void revenue transactions in the accounting system.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to complete voids in the accounting system or another individual outside of the Treasurer's office formally review logs of voided revenue transactions on a regular basis.

Segregation of Duties - Removing of penalties and interest

During our review of procedures, we noted that all four Treasurer's Office personnel can remove penalties and interest from tax accounts in the BAI accounting system.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to remove penalties and interest from tax accounts in the BAI accounting system.

Segregation of Duties - Single signature checks

Single signature checks (Treasurer's checks) can be issued by 3 of the 4 employees in the Treasurer's office on the C&F bank account and by all 4 employees in the Treasurer's office on the Sona Bank account.

Recommendation

We recommend that only the Treasurer and Chief Deputy Treasurer have authorization to issue single signature checks.

General ledger

During our review of tax collections in FY20, we noted that multiple tax years are being classified as current year tax collections. It appears that real estate current year collections include tax years 2017 through 2020 and personal property current year collections include tax years 2017 through 2019. In addition, it appears that there are Uncollected Meals Tax and Business License Tax balances being reported in Fund 999 Treasurer's Accountability Fund.

Recommendation

We recommend that tax collections be properly separated and reported in the general ledger. Consideration should be made as to reporting all collections separately by tax year and tax type. Also, since meals tax and business license tax revenues are self-assessed, it is unclear why there are uncollected meals tax and business license tax balances. The postings to Fund 999, Treasurer's Accountability Fund, for these taxes should be researched and corrected by Finance staff.

Segregation of Duties - Mail Receipts

Mail payments to the County are sent to a separate P.O. box that is monitored daily by the Treasurer's office. The Treasurer or the Chief Deputy Treasurer picks up the mail each day from the post office. The mail is brought into the Treasurer's office and sorted by one individual and given to the cashiers to process. The Treasurer and Deputy Treasurer both have a key to the P.O. box and there is an extra key in the safe in the Treasurer's office.

Recommendation

We recommend that whoever is opening the mail from the P.O. box prepare a receipt/check log indicating date, who the amount was received from, purpose, and amount. The person opening the mail should sign the log. The cashier should review and sign the log as well noting accuracy, completeness and reconciliation to amounts being posted to the accounting system and deposited to the bank. This process will improve the audit trail over mail receipts.

Physical Security

The Treasurer's office does not have security cameras installed to monitor the cash registers and the combination to the safe in the Treasurer's office is known to all employees in the Treasurer's office.

Recommendation

We recommend that the lock to the safe in the Treasurer's office be changed and cameras be installed in the Treasurer's office. The combination to the new lock should be only be provided to a limited number of staff to increase security. The Treasurer's office should also consider the remote deposit of funds to the bank since the bank is physically located in the Town of West Point. This would allow check deposits to be made immediately.

Observations and Recommendations - Commissioner of Revenue's Office

Personal Property tax returns

The Code of Virginia Section 58.1-3518 requires every taxpayer owning personal property on January 1 of each year to file an annual personal property return with the Commissioner of Revenue having jurisdiction. This is typically accomplished by the local COR sending out personal property returns to taxpayers to confirm that the personal property on file is still taxable. Inquiry revealed that annual personal property filings are not sent to taxpayers for filing as required by State Code. This situation ultimately leads to a significant number of personal property tax abatements/exonerations during the year. It should be noted that there is a business personal property return for 2020 on the County's website under the Commissioner of Revenue.

Recommendation

We recommend that the Commissioner of Revenue establish a process requiring citizens of King William County to review their personal property tax returns annually and confirm any changes directly to the COR as required by State Code.

Meals Tax ordinance Compliance

The King William County Meals tax ordinance Sec. 70-328 states that the remitters of meals tax "shall make out a report upon such form and setting forth such information as the commissioner of the revenue may prescribe and require, showing the amount of food charges collected and the tax required to be collected, and shall sign and deliver such report to the treasurer with a remittance of such tax." Currently remittances are received/mailed directly to the COR office and the payment is subsequently remitted to the treasurer.

During our review of meals tax, we also noted that penalties were not being charged on late remittances. According to Article VIII, Section 70-328 of the King William County Code of Ordinance, meals tax "reports and remittance shall be made on or before the 20th day of each month..." According to Article VIII, Section 70-337 of the King William County Code of Ordinance, "If any seller whose duty is to do so shall fail or refuse to file any report required by this article within the time and in the amount specified in the this article or by the commissioner pursuant to this article or fails to remit to the county treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the county treasurer a penalty in the amount of ten percent if the failure is not for more that 30 days, with an additional ten percent of the total amount of tax owed for each additional 30 days or fraction thereof during which the failure continues, not to exceed 25 percent in the aggregate, with a minimum penalty of \$2.00." Of the 11 meals tax receipts examined engagement, 4 remittances indicated that the money was received on April 22, 2020, with a due date of April 20, 2020. None of these 4 tested had any penalties added. Per the

Deputy Commissioner of Revenue, these were not charged penalties because the envelope received in the mail was stamped by the post office prior to 4/20.

Recommendation

We recommend that the meals tax return and payment be mailed directly to the treasurer as prescribed by the County ordinance referenced above. We also recommend that penalties be assessed to meals tax payments received after the 20th of the month as prescribed by the County ordinance.

Business License Tax payments

During our review of business license tax payments, we noted that, at times, interest is not being assessed on delinquent business license payments. According to Article I, Sec. 18-39 (e) of the King William County Code of Ordinance, "Interest shall be charged on the late payment of the tax from the due date until the date paid..."

During our review of business license tax payment, we noted that payment for penalties are being posted as payment for business license tax in the general ledger. This is because the penalties assessed by the Commissioner's Office are reported on the same general ledger code in BAI as the Business License Tax revenue. This is causing the business license tax collections to appear to be higher than actual. We recommend that the COR Office classify and report the penalties in a separate line in BAI, so they are accurately reported.

Recommendation

We recommend that the COR Office assess interest on late payments on a consistent basis when payments are received after 30 days from the due date of the tax. We also recommend that the COR Office report the income from penalties on late business license taxes in a separate line in BAI, so they are accurately reported.

Revenues received by the Commissioner of Revenue's office

Certain revenues to include meals tax, business license tax, consumer utility tax and bank franchise tax revenue from taxpayers are received by mail or in person in the Commissioner of Revenue's office. These funds are transmitted (walked over) to the Treasurer's office when received. The custody of the funds is not established until the funds are given to the Treasurer's office.

Recommendation

RFC recommends that all collection and receipting of funds be handled directly by the Treasurer's office and that all checks mailed in by taxpayers be routed directly to the Treasurer rather than the COR office.

Assessing of New Construction and Improvements

We tested 25 new construction and improvements over the last 5 years within the County of King William and the Town of West Point to ensure that the new construction or improvement had been added to the tax rolls on a timely basis. Historic communication of this information to the COR were via email based on when building permits and certificates of occupancy were issued by the Town and the County. We noted 4 exceptions in our sample of building improvements that had not been added to the tax rolls.

Recommendation

We recommend that the COR establish improved procedures to identify and assess new construction and improvements within the Town and the County. The communication of this information to the COR may improve with the new integrated accounting system as well as with the establishment of the Assessor's office. There needs to be an improved process of follow up and reconciliation to ensure that all new construction and improvements are properly assessed on a current basis.

Observations and Recommendations - General

Cross-Training

During the course of our inquiries it was noted that there are several processes for which only one employee is trained in the office.

Recommendation

We recommend that the County Treasurer and Commissioner of Revenue consider cross-training staff for all financial processes. This will reduce the risk of inefficiencies in the event of any turnover of County staff in either office.

Documentation of Processes and Procedures

For many areas the actual practical working processes and procedures are not documented in writing in a way that someone could follow if need be.

Recommendation

We recommend that all routine financial related processes and procedures be documented in writing in such a manner that an individual coming into the County not familiar with such procedures could easily follow the steps. This will reduce the risk of inefficiencies in the event of any turnover of County staff and allow for uniformity in office operations.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of King William, Virginia and is not intended to be and should not be used by anyone other than these specified parties.

Richmond, Virginia
September 8, 2020



**COUNTY OF KING WILLIAM, VIRGINIA
DEPARTMENT OF FINANCIAL SERVICES**

JOB DESCRIPTION



Job Title:	Fiscal Specialist
Position Class:	Administrative
Pay Grade:	N9 N16 <i>went up significantly?</i>
Exempt Status:	Non-Exempt
Salary Range:	\$30,467-\$48,747

GENERAL DESCRIPTION:

Under general supervision, performs data entry and administrative support for the Finance Department. Candidate must be detail oriented. A general knowledge of Accounts Payable and basic finance is preferred. Performs intermediate skilled clerical work processing accounts payable information including entering, reconciling and filing invoices, forms and paperwork and related records. Performs related work as required.

The Finance Department provides support services in the areas of billings, payroll and benefits, personnel management, accounts payables and receivables, budget, financial reports, grants, debt service, property and liability insurance programs, and fixed assets. Employee must exercise independent judgment, initiative, and attention to detail.

This position is a full time (minimum 35 hours per week) salaried position. The position reports to and serves under the direction of the King William Director of Finance.

ESSENTIAL FUNCTIONS:

- Ensure day-to-day payment processing is completed within established standards.
- Processes accounts payable at mid-month and end-of-month setting up vendors within the financial software as needed.
- Processes invoices by verifying coding, purchase orders, recording codes and checking for duplication
- Research any supplier/vendor variances or payment issues or delays that prevent payment processing.
- Initiates and monitors purchase order actions and documentation; communicates with various county offices and outside vendors regarding purchases, payments, or reimbursements.
- Orders and maintains office supplies.

- Opens and distributes mail.
- Performs back-up of accounting software.
- Reviews financial requests for compliance with County and Court purchasing procedures.
- Stays up-to-date with current departmental procedures and processes.
- Maintains organized email records, meeting notes, meeting handouts, and digital files for future referencing.
- Serves as back up for other positions within the Finance Department.
- Responds to a range of inquiries regarding financial transactions; researches and resolves problems.
- Prepares and processes remittances to appropriate agencies/third party vendors.
- Ability to effectively communicate with the county staff and the general public and provide excellent customer service.
- Attention to detail and accuracy, good problem solving and analysis skills.
- Ability to work independently and in a team environment, well-organized and able to manage multiple projects or priorities.
- Assists and provides detailed financial information to the auditors and Director of Financial Services as required.
- Assists Director of Finance Services and County Administrator with the budget development process.
- Responds to a range of inquiries regarding financial transactions; researches and resolve problems.
- Prepare Revenue Transmittals and provide deposits to Treasurer

SECONDARY FUNCTIONS:

Secondary functions may be assigned to the position by the Director of Finance.

MINIMUM EDUCATION, TRAINING AND EXPERIENCE:

- Experience in a professional office environment. Accounting, Business, Finance or related education and/or experience preferred Related experience in local government a plus.
- Experience and/or training that include office procedures, use of modern office equipment and computer software.
- Experience using an automated financial management system, and Microsoft Office products. Minimum of intermediate skill using Excel.

PREFERRED TRAINING AND EXPERIENCE:

Preferred Accounting or Financial certifications.

EMPLOYEE UTILIZATION IN ADVERSE WEATHER AND EMERGENCY CONDITIONS

All King William County employees are subject to being assigned to specific positions and tasks during a "Declared Emergency" as support personnel, by the County Administrator. Once assigned, this would be the same as a regular work assignment and all policies and procedures for duty assignments apply.

**Potential candidates will be required to complete drug testing, driving and background checks.

The foregoing is intended as a general description of job responsibilities and performance expectations and does not constitute a contract for employment between the employee and the County of King William, Virginia.



**COUNTY OF KING WILLIAM, VIRGINIA
DEPARTMENT OF FINANCIAL SERVICES**

JOB DESCRIPTION



Job Title:	Fiscal Specialist II
Position Class:	Administrative
Pay Grade:	N13 N16 West up
Exempt Status:	Non-Exempt
Salary Range:	\$38,464-61,542

GENERAL DESCRIPTION:

Under general supervision, performs data entry and administrative support for the Finance Department. Candidate must be detail oriented. A general knowledge of Accounts Payable and basic finance is preferred. Performs intermediate skilled clerical work processing accounts payable information including entering, reconciling, and filing invoices, forms and paperwork and related records. Performs related work as required.

The Finance Department provides support services in the areas of billings, payroll and benefits, personnel management, accounts payables and receivables, budget, financial reports, grants, debt service, property and liability insurance programs, and fixed assets. Employee must exercise independent judgment, initiative, and attention to detail.

This position is a full time (minimum 35 hours per week) salaried position. The position reports to and serves under the direction of the King William Director of Finance.

ESSENTIAL FUNCTIONS:

- Prepares, enters, and posts adjusting entries to the general ledger in accordance with GAAP requirements. Codes revenues for posting to the general ledger for the Treasurer's office in accordance with County requirements/regulations.
- Maintain general ledger and chart of accounts withing the financial system
- Reconciliation of balance sheet general ledger accounts
- Provide monthly reports to departments for revenue/expenditures. Review actual revenue/expenditures vs. budgeted revenue/expenditures.
- Processes accounts payable at mid-month and end-of-month setting up vendors within the financial software as needed.
- Processes invoices by verifying coding, purchase orders, recording codes and checking for duplication

- Research any supplier/vendor variances or payment issues or delays that prevent payment processing.
- Initiates and monitors purchase order actions and documentation; communicates with various county offices and outside vendors regarding purchases, payments, or reimbursements.
- Processes state and local sales tax to schools and tracks transfers to the schools to ensure compliance with appropriated budget.
- Responsible for end of year close out within the financial system
- Orders and maintains office supplies.
- Opens and distributes mail.
- Performs back-up of accounting software.
- Stays up-to-date with current departmental procedures and processes.
- Maintains organized email records, meeting notes, meeting handouts, and digital files for future referencing.
- Serves as back up for other positions within the Finance Department.
- Responds to a range of inquiries regarding financial transactions; researches and resolves problems.
- Prepares and processes remittances to appropriate agencies/third party vendors.
- Ability to effectively communicate with the county staff and the general public and provide excellent customer service.
- Attention to detail and accuracy, good problem solving and analysis skills.
- Ability to work independently and in a team environment, well-organized and able to manage multiple projects or priorities.
- Assists and provides detailed financial information to the auditors and Director of Financial Services as required.
- Monitors and engages in day-to-day activities for accounts receivable, payroll, and accounts payable.
- Assists Director of Finance Services and County Administrator with the budget development process.
- Responds to a range of inquiries regarding financial transactions; research and resolve problems.
- Prepare Revenue Transmittals and provide deposits to Treasurer

SECONDARY FUNCTIONS:

Secondary functions may be assigned to the position by the Director of Finance.

MINIMUM EDUCATION, TRAINING AND EXPERIENCE:

- Experience in a professional office environment. Accounting, Business, Finance, or related education and/or experience preferred. Related experience in local government a plus.

- Experience and/or training that include office procedures, use of modern office equipment and computer software.
- Experience using an automated financial management system, and Microsoft Office products. Minimum of intermediate skill using Excel.

PREFERRED TRAINING AND EXPERIENCE:

Preferred Accounting or Financial certifications.

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