

**APROVED MINUTES
KING WILLIAM COUNTY BOARD OF SUPERVISORS
WORK SESSION MEETING OF MAY 9, 2022**

A work session meeting of the Board of Supervisors of King William County, Virginia, was held on the 9th day of May 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 of the Board of Supervisors 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 Moskalski moved for the adoption of the amended agenda for this meeting as presented. Vice Chair Hodges seconded the motion. 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. PUBLIC HEARING

4.a. Resolution 22-34 - Adoption of the Virginia Department of Transportation (VDOT) Secondary Six-Year Road Plan FY2023-FY2028 – Ronald Peaks, Assistant Residency Administrator/Saluda

Mr. Peaks went over the plan provided.

Vice Chair Hodges asked if the small flags currently on Route 30 are where reflectors will be placed. Mr. Peaks said no, it is temporary striping. Permanent reflectors will be installed.

Vice Chair Hodges asked if the rumble strips have been installed long enough for there to be data on their effectiveness. Mr. Peaks said VDOT has seen a 31-51% reduction in serious crashes. He said it is a statewide initiative to have them on every primary road.

Supervisor Garber asked if rural unpaved was different to what was included on this plan. Mr. Peaks said this is that plan. A road must have 50 vehicles per day on average in the annual daily count to be eligible. Supervisor Garber asked how often they count. Mr. Peaks said every five years.

The Chairman opened the Public Hearing. There being no speakers, the Chairman closed the Public Hearing.

Supervisor Moskalski made a motion to approve Resolution 22-34. Supervisor Garber seconded. 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

RESOLUTION 22-34
ADOPTION OF THE VIRGINIA DEPARTMENT OF TRANSPORTATION (VDOT)
SECONDARY SIX-YEAR ROAD PLAN FY2023 THROUGH FY2028

WHEREAS, Section 33.2-331 of the 1950 Code of Virginia, as amended, provides the opportunity for each County to work with the Virginia Department of Transportation in developing a Secondary Six-Year Road Plan; and

WHEREAS, this Board had previously agreed to assist in the preparation of this Plan, in accordance with the Virginia Department of Transportation policies and procedures, and participated in a public hearing on the proposed Plan (2023 through 2028) as well as the Construction Priority List (FY2022) on May 9, 2022, after being duly advertised so that all citizens of the County had the opportunity to participate in said hearing and to make comments and recommendations concerning the proposed Plan and Priority List; and

WHEREAS, representatives from the Saluda Residency of the Virginia Department of Transportation, appeared before the Board and recommended approval of the Six-Year Plan and budget for Secondary Roads (2023 through 2028) and the Construction Priority List (2023) for King William County,

NOW, THEREFORE, BE IT RESOLVED, that since said Plan and budget appears to be in the best interest of the Secondary Road System in King William County, and of the citizens residing on the Secondary System, said Secondary Six-Year Plan (2023 through 2028) and Construction Priority List (2023) are hereby approved as presented at the public hearing.

DONE this 9th day of May, 2022.

Agenda Item 5. WORK SESSION MATTERS

5.a. General Reassessment Update - Fred Pearson, Pearson's Appraisal Service, Inc.

Mr. Pearson presented a progress report (Attachment A) and said they feel comfortable with the software and reviewed some sales. They know how to set up the tables and enter the land values. So far, it looks like 2020-2021 land values have increased around 40%, home values in the County increased around 54%, and home values in West Point increased around 41%. He said the values would probably be higher in 2021-2022. He also said the Circuit Court Clerk's office says transfers have slowed down recently. He said they have the current Commissioner of the Revenue files.

Supervisors Garber and Greenwood said they have not gotten door tags yet. Mr. Pearson said he will check to see if the appraisers have visited their addresses yet.

5.b. Sweet Sue Solar Facility Update - Crystal B. Bright, Dominion Energy

Ms. Bright said there were no updates since their last report. The SCC approved their permit in March. (Attachment B)

Supervisor Garber asked if they had a statewide exemption for County building permits. Ms. Bright said yes.

Ms. Graham, Director of Planning, said Dominion has not yet responded to comments from the County, Bowman, or DEQ. They also have not submitted their bond or letter of credit. Ms. Graham will forward the comments to the Board of Supervisors.

~~5.c. Memorandum of Understanding with the King William Historical Society - Percy C. Ashcraft, County Administrator (Moved to June 13, 2022 Work Session)~~

5.d. King William Fire & EMS Water Rescue Program - Stacy Reaves, Fire Chief

Chief Reaves went over the need for a Water Rescue Program in the County and plans to develop one using \$50,000 donated to Fire & EMS by the estate of Charles Strickler Hunter, III.

Chief Reaves said there is currently no water rescue coverage immediately available in the center of the County. West Point has a boat that is designed for deeper water. Having a water rescue program would benefit the County as well as West Point, Caroline, Hanover, King & Queen, and New Kent, who all border King William on the rivers.

Personnel would be properly trained with state standard training. Proper personal protective equipment and rescue equipment would be purchased, as well as an inflatable hard-bottomed boat, motor, and trailer. Chief Reaves said maintenance costs on the boat are minimal and grants can be used to help pay for it.

Vice Chair Hodges questioned if training and all the equipment purchases could be done for \$50,000. Chief Reaves said yes. He had quotes for all. The boat, trailer, a couple of kayaks, and paddles would cost \$23,000.

Vice Chair Hodges asked if those being trained will be current personnel. Chief Reaves said yes, ten people would be trained. They would then cycle through annually until all personnel are trained.

Supervisor Garber asked how many people the boat will hold. Chief Reaves said four plus the patient. They can also possibly use a skid to haul a patient.

Vice Chair Hodges said there are not as many points of entry to the rivers as you'd think. Chief Reaves agreed and said there is nothing close.

Supervisor Moskalski asked if the training was included in the operating budget. Chief Reaves said yes, everyone in Station One will be trained.

Supervisor Garber said this was a very nice gift.

Supervisor Moskalski asked what the next required step is. Mr. Ashcraft said it would be brought back for approval at the May 23, 2022 regular meeting.

5.e. All Hazards Mitigation Plan Discussion - Sherry Graham, Director of Planning

Ms. Graham said the current Middle Peninsula All Hazards Mitigation Plan expired on February 1, 2022. The Middle Peninsula Planning District Commission (MPPDC) has been funded through FEMA and VDEM to assist and guide participating localities in updating their regional plan. Essex, Gloucester, and West Point have already approved it. A resolution will be brought for the Board's approval at the May 23, 2022 regular meeting.

5.f. Authorization to Sign Debris Monitoring Agreement with VPPSA - Steve Hudgins, Deputy County Administrator

Mr. Hudgins presented the debris monitoring agreement between the County and VPPSA which has been updated to include new vendors.

Supervisor Moskalski made a motion to authorize the County Administrator to sign the agreement. Vice Chair Hodges seconded the motion. The Chairman called for any discussion. With no discussion and no opposition, the motion was approved.

5.g. Convenience Site Update - Steve Hudgins, Deputy County Administrator

Mr. Hudgins provided information and conceptual sketches for the proposed VPPSA high school transfer site expansion. He said expansion of the site appears to be the best option.

Vice Chair Hodges asked how much the studies will cost. Mr. Hudgins said they have not priced that yet as they wanted the Board's input on how to proceed.

Supervisor Garber asked if a second entrance could be created. Mr. Hudgins said no, but they could possibly improve the current turn lane which would alleviate the backup on Route 30. He said a second entrance could possibly be considered if the current bus garage area is moved in the future.

Supervisor Greenwood said the County received ten additional acres in the area. Mr. Hudgins said yes, Sketch 2 shows that area. He said they could not get DEQ to approve an expansion plan in the past because it would cross the RPA buffer zone and wetlands minimally. However, DEQ recently gave confirmation that it meets the requirements allowing for local administrative approval for such a crossing.

Supervisor Garber said there are 10-12 graves behind the transfer station. Mr. Hudgins said they are not located on our property.

Mr. Hudgins said contractors don't want to put a price on the project until they know they can obtain the necessary materials.

Chairman Moren asked about creating a new site. Mr. Hudgins said it would cost much more.

Supervisor Greenwood asked if some of the expansion work could be done ourselves. Mr. Hudgins said possibly.

Supervisor Moskalski said he recommends focusing on the Central Garage site and not the Epworth site.

Supervisor Garber said an increase at the Epworth site could cause other traffic problems.

Chairman Moren said he would like staff to continue considering the Epworth site but not make it a priority.

5.h. Finance 3rd Quarter Update - Natasha Joranlien, Director of Financial Services

Ms. Joranlien provided an updated report (Attachment C). She said the report is based on postings made to the General Ledger which have not been reconciled by the Treasurer's office. She said they have found deposits before that were never posted to the General Ledger. She said revenues are on target with projections.

General Fund Revenues: BPOL is more than expected, Food & Beverage taxes is for February only, and there has been an increase in courthouse fines.

General Fund Expenditures: on target for year-end.

Cash Flow Pattern: Ms. Joranlien said to keep in mind there are still bills to pay. This shows cash flow, not a balance.

Capital Projects Summary: Ms. Joranlien said the amounts shown are rolling forward. If nothing is done, it remains in the capital fund.

Utilities Summary: There was growth in both the water and sewer funds. Chairman Moren asked if it's doubled from last year. Ms. Joranlien said yes. She said these funds will help pay for the Central Garage water tower project.

ARPA Funding: Ms. Joranlien said initial reporting was due April 30, 2022 and was submitted April 25, 2022. Chairman Moren asked if anything is contingent on the second paycheck. Ms. Joranlien said it is for broadband. Chairman Moren asked if the contract was approved, do we pay a lump sum. Mr. Hudgins said it will be invoiced as it goes.

Social Services: Ms. Joranlien said there should not be another request for additional local funding this fiscal year as there was last fiscal year. They expect monthly expenses to increase. She is working with DSS to get an estimate on remaining funds.

Looking Ahead: Ms. Joranlien said the auditors will not even come to begin FY '22 audit work until the bank reconciliation work from July 2021 to present is complete. The FY '21 audit remains incomplete pending completion of bank account reconciliations.

Chairman Moren said he likes the visibility of this report. Supervisor Moskalski said he also likes the format.

In future quarterly reports, Chairman Moren asked Ms. Joranlien to provide notes on anything over 100%.

5.i. Recreation Study Discussion: Rec Park, Riverfront Development, School Property Upgrades - Percy C. Ashcraft, County Administrator; Steve Hudgins, Deputy County Administrator; and Sherry Graham, Director of Planning

Mr. Ashcraft gave a slide presentation about recreation in the County. He said youth sports build character and success later in life. The state health rankings are from 2022 and the source is the Robert Johnson Wood Foundation. County staff will meet with someone from Queenfield Golf Club soon to discuss ways to work together. Mr. Ashcraft thanked Dr. White for the good relationship with the School Board. He said the goals in the new Comprehensive Plan are attainable. He said the County's Parks & Recreation programs are growing. There were ten t-ball teams this year.

The FY '23 capital funding recommendation includes \$50,000 for continued improvements at Recreation Park. They would like to attract all-star and travel ball. It also includes \$25,000 for the construction of walking trails and a fishing pond at the Recreation Park which used to be there but have been neglected; and \$100,000 for a partnership with the Department of Forestry to make improvements at Sandy Point and Zoar State Forests. A team is visiting there this week.

Chairman Moren asked who is heading this up. Mr. Ashcraft said himself, Mr. Hudgins, Ms. Graham, and Ms. Huffman, Parks & Recreation Manager.

Supervisor Garber asked if anyone has reached out to Newport News about the properties they are selling. Mr. Ashcraft said not yet. Supervisor Garber said Newport News is handling some properties themselves and turned others over to a realty company.

Chairman Moren suggesting putting a place on the website for public comment. Mr. Ashcraft said the process would be the same as it was for the Comprehensive Plan and will include public stakeholders and citizen input.

Mr. Ashcraft asked if the Board was agreeable for staff to move forward. The general consensus of the Board was for staff to move forward.

5.j. Administration Building & Courthouse Security System Update - Travis Wolfe, Systems Engineer

Mr. Wolfe said he has received quotes for the security system update for the VJCCCA building, Museum, Administration Building, and Courthouse to add cameras and card access entry. Staff's current ID cards would also become their access cards. The same mother system the Courthouse currently has could be used. The Sheriff would be responsible for access to the Courthouse and IT would be responsible for other buildings. The historic courtroom will not be touched.

Vice Chair Hodges asked if there is a plan for parking lot lighting at the Administration Building. Mr. Wolfe said he has not been involved in any lighting discussions. Mr. Hudgins said Dominion changed all the bulbs in the current parking lot light fixtures and they cannot get any brighter. He said they are considering additional lights or possibly different ones.

5.k. Resolution 22-35 - Adoption Approval of Fiscal Year 2023 Budget - Natasha Joranlien, Director of Financial Services

Mr. Ashcraft said the budget presented has been months in the planning. It will begin July 1, 2022 and considers the remarks and suggestions provided by the Board. It is responsive to the needs of the citizens. What's not included in the budget is tax increases. The real estate tax rate has decreased from \$0.86 to \$0.835 resulting in savings to taxpayers of \$400,000. The Board has also expressed a desire to decrease the amount owed in personal property taxes. The budget enhances the quality of life and every sector of the community benefits. There is an investment in public safety which should see improved response times. It maintains quality programming and education in KWCPs. It funds Constitutional Offices and outside organizations including the Department of Social Services, Health Dept., Regional Animal Shelter, Regional Planning Commission, and the library. The Capital Program includes an aggressive approach to expanding broadband in the County, expanding public water for housing and economic development, and expanding recreation. The budget invests in the County's employee base to ensure proficient and efficient services. A 24% cash reserve shows the responsibility the County has to be aware that unusual circumstances happen and addresses the peaks and valleys in the County's cash flow.

He said the increase the budget appears to show is misleading because it includes ARPA funds and County accounts are not reconciled. He said the budget is balanced and responsible and staff recommends adoption.

Ms. Joranlien presented Resolution 22-35 approving the fiscal year budget beginning July 1, 2022 and ending June 30, 2023 for King William County, Virginia. She also presented additional summary information (Attachment D).

Vice Chair Hodges said it hurts but he doesn't want to fund the increase for the library. He believes we must be responsible with spending.

Supervisor Garber said he was on board until inflation went up to 8.5%. He is against the new positions. He said there are 11 dispatchers in 2022 and they are asking for two more when they still have \$26,000 for overtime and \$16,000 for part-time dispatchers.

Vice Chair Hodges said the Board has already voted on the positions.

Supervisor Greenwood said it is a bad time and COVID is coming back. He thinks there should not be an unassigned fund balance. He said people are complaining they can't pay their bills and the Board doesn't need to find a way to spend citizens' money just because they have it.

Supervisor Moskalski said it is a good document and it is unfortunate that the Board will split the vote. He would like to fund the library increase but accepts that we can't. He said the Board was faced with more difficult decisions this year than anticipated. He is happy to have what we have. He said the unassigned fund will be transformative.

Chairman Moren said the library wanted a 30% increase in one year. People want broadband. He commended Mr. Ashcraft and staff for their hard work in producing the budget. He said this is the most transparent and detailed budget process he's experienced to date. He thought the work with the schools was good and he is pleased.

Supervisor Moskalski made a motion to approve Resolution 22-35 approving the fiscal year budget beginning July 1, 2022 and ending June 30, 2023 for King William County, Virginia. Vice Chair Hodges seconded the motion. The Chairman called for any discussion. The members were polled:

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

Resolution 22-35 passed and the fiscal year 2023 budget was approved.

RESOLUTION 22-35
APPROVING THE FISCAL YEAR BUDGET BEGINNING JULY 1, 2022 AND
ENDING JUNE 30, 2023 FOR KING WILLIAM COUNTY, VIRGINIA

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

WHEREAS, the County Administrator has submitted to the King William County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as required by 15.2-1541; and

WHEREAS, the recommendation of the County Administrator regarding the educational budget submitted by the King William County School Board for FY 2023 contains estimated availability of funding from the Federal government in the amount of \$1,776,589; from the state government in the amount of \$16,025,300; from current local appropriations in the amount of \$11,164,124 for operations and \$1,538,112 for debt service; and from other revenue in the amount of \$139,250; and

WHEREAS, the Board held a duly advertised Public Hearing on April 11, 2022 and has reviewed citizen comments, analyzed, deliberated, and made necessary revisions to create a budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of King William County, Virginia, this 9th day of May, 2022, that there is hereby approved for informative and fiscal planning purposes only, the annual budget for FY 2023 as submitted and as amended by the Board briefly summarized below:

<u>General Fund:</u>		
General Government	2,745,004	
Judicial Administration	815,698	
Public Safety	7,425,415	
Public Works	2,008,773	
Health & Welfare	965,218	
Parks, Recreation & Cultural	709,859	
Community Development	728,255	
Non-Departmental	163,564	
Contingency	65,000	
Education	11,164,124	
Transfer to West Point (Transfer + Local Sales Tax)	561,038	
Capital/Debt Service	2,676,402	
Total General Fund:		\$ 30,028,350

Special Reserve Funds	\$ 3,710,621
Capital Projects Fund:	\$13,683,636
Debt Service Fund:	\$ 3,044,269
Proprietary Fund:	\$ 1,418,030
School Operating Fund:	\$30,643,375
Less County Support	<u>\$12,702,236</u>
	\$69,826,045

School Cafeteria Fund:	\$ 1,095,000
School Textbook Fund:	\$ 640,000
School Health Self-Insurance Fund:	\$ 4,405,000
School Regional Alternative Education Fund:	\$ 650,000
School Adult Education Fund:	\$ 315,000
	\$ 7,105,000

DONE this 9th day of May, 2022.

5.k. Resolution 22-36 - Appropriation Approval of Fiscal Year 2023 Budget - Natasha Joranlien, Director of Financial Services

Ms. Joranlien presented Resolution 22-36 approving the appropriation of the fiscal year 2023 budget.

Supervisor Moskalski made a motion to approve Resolution 22-36 approving the appropriation of the fiscal year 2023 budget. Vice Chair Hodges seconded the motion. 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.	Nay
Supervisor, 2nd District: Travis J. Moskalski	Aye
Supervisor, 3rd District: Stephen K. Greenwood	Nay
Supervisor, 5th District: Edwin H. Moren, Jr. – Chairman	Aye

Resolution 22-36 passed and the fiscal year 2023 budget was appropriated as presented.

**RESOLUTION 22-36
 APPROPRIATING FUNDS FOR THE FISCAL YEAR BUDGET BEGINNING JULY 1, 2022 AND
 ENDING JUNE 30, 2023 FOR KING WILLIAM COUNTY, VIRGINIA**

WHEREAS, the Board of Supervisors of King William County, Virginia, has heretofore prepared and, on May 9, 2022, adopted a budget for informative and fiscal planning purposes for the fiscal year beginning July 1, 2022; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of King William County, Virginia, this 9th day of May 2022:

SECTION 1. GENERAL FUND. That the amounts herein named aggregating \$30,028,350 are hereby appropriated in the General Fund for the following functions subject to the conditions hereinafter set forth in this Resolution for the fiscal year (FY) beginning July 1, 2022 and ending June 30, 2023, as follows:

General Fund:		
General Government	2,745,004	
Judicial Administration	815,698	
Public Safety	7,425,415	
Public Works	2,008,773	
Health & Welfare	965,218	
Parks, Recreation & Cultural	709,859	
Community Development	728,255	
Non-Departmental	163,564	
Contingency	65,000	
Education	11,164,124	
Transfer to West Point (Transfer + Local Sales Tax)	561,038	
Capital/Debt Service	2,676,402	
Total General Fund:		\$ 30,028,350

SECTION 2. SCHOOL OPERATING FUND. That a local appropriation to the School Operating Fund in the amount of \$11,164,124 for operations and \$1,538,112 for debt service; is hereby made and an additional appropriation in the amount of \$17,941,139 is hereby made for the fiscal year beginning July 1, 2022 and ending June 30, 2023, subject to and contingent upon the availability of funding from the Federal government in the amount of \$1,776,589 and from the Commonwealth in the amount of \$16,025,300, and from other revenues in the amount of \$139,250. All such appropriations are subject to the conditions hereinafter set forth in this Resolution.

SECTION 3. SCHOOL RESERVE FUND. That an appropriation to the School Reserve Fund in the amount of \$470,000 is hereby made for the fiscal year beginning July 1, 2022 and ending June 30, 2023, subject to and contingent upon the availability of funding from the school fund balance. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 4. SCHOOL CAFETERIA FUND. That an appropriation to the School Cafeteria Fund in the amount of \$1,095,000 is hereby made, subject to and contingent upon the availability of funding from the Federal government in the amount of \$475,000 and from the Commonwealth in the amount of \$7,500, and from USDA funding in the amount of \$60,079, and from charges for services in the amount of \$550,671, and from recovered costs in the amount of \$1,750. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 5. SCHOOL TEXTBOOK FUND. That an appropriation to the School Textbook Fund in the amount of \$640,000 is hereby made, subject to and contingent upon the availability of funding from the Commonwealth in the amount of \$183,664, and Federal funding in the amount of \$10,000, and from prior year Textbook fund reserves in the amount of \$446,336 for the fiscal year beginning July 1, 2022 and ending June 30, 2023. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 6. SCHOOL HEALTH SELF-INSURANCE FUND. That an appropriation to the School Health Self-Insurance Fund in the amount \$4,405,000 is hereby made for the fiscal year beginning July 1, 2022 and ending June 30, 2023, subject to and contingent upon the availability of funding from the

Interest on Bank Deposits of \$15,000 and from collections of Net Premium Income of \$4,390,000. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 7. SCHOOL REGIONAL ALTERNATIVE EDUCATION FUND. That an appropriation to the School Regional Alternative Education Fund in the amount of \$650,000 is hereby made for the fiscal year beginning July 1, 2022 and ending June 30, 2023, subject to and contingent upon the availability of funding from the Commonwealth. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 8. SCHOOL ADULT EDUCATION FUND. That an appropriation to the School Adult Education Fund in the amount of \$315,000 is hereby made for the fiscal year beginning July 1, 2022 and ending June 30, 2023, subject to and contingent upon the availability of funding from the Federal government in the amount of \$192,000, and from the Commonwealth in the amount of \$84,000, and from payments from another locality in the amount of \$39,000. Such appropriation is subject to the conditions hereinafter set forth in this Resolution.

SECTION 9. SPECIAL REVENUE FUNDS. That the amounts hereinafter named aggregating \$3,710,620 or so much thereof as may be necessary, are hereby appropriated to the various Special Revenue Funds subject to the conditions hereinafter set forth in this Resolution, and subject to and contingent upon the availability of funding from the sources hereinafter shown for each fund, for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as follows:

Special Revenue Funds:				
	Virginia Public Assistance Fund:		<u>Funds</u>	<u>Appropriation</u>
	Recovered Cost		\$ 2,000	
	State Support		\$ 375,306	
	Federal Support		\$ 557,932	
	Local Support (Transfer from General Fund)		\$ 248,967	
	Total VPA Fund:			<u>\$ 1,184,205</u>
	Regional Animal Shelter Fund:			
	Charges for Services		\$ 6,500	
	Donations		\$ 39,600	
	Recovered Cost (King & Queen Co./Rest)		\$ 165,564	
	State Support		\$ 600	
	Local Support (Transfer from General Fund)		\$ 163,564	
	Total RAS Fund:			<u>\$ 375,828</u>
	Asset Forfeiture Funds:			
	State Support		\$ 6,000	
	Total AF Fund:			<u>\$ 6,000</u>
	Four-For-Life Funds:			
	State Support		\$ 19,603	
	Total Four-For-Life Fund:			<u>\$ 19,603</u>
	Fire Program Funds:			
	State Support		\$ 42,000	
	Total Fire Program Funds:			<u>\$ 42,000</u>
	Victim Witness Fund:			
	Recovered Cost (King & Queen County)		\$ 6,773	
	State Support		\$ 105,307	
	Local Support (Transfer from General Fund)		\$ 6,773	
	Total Victim Witness Fund:			<u>\$ 118,853</u>

Special Revenue Funds (Cont'd)			
EMS Revenue Recovery Fund:			
	Recovered Costs (Insurance Claims & Private Pay)		
		\$ 160,654	
			\$ 160,654
VJCCCA			
	Recovered Cost (Electronic Monitoring Fees)	\$ 32,000	
	Other Localities Support	\$ 48,400	
	(Charles City, Middlesex, K&Q, & New Kent)		
	State Support	\$ 40,014	
	Local Support (Transfer from General Fund)	\$ 18,850	
	Use of Fund Balance	\$ 54,510	
			\$ 193,774
Proffers Fund			
	Cash Proffers	\$ 200,000	
	Use of Fund Balance	\$ 249,164	
			\$ 449,164
Comprehensive Services Act Fund:			
	Charges for Services	\$ 2,500	
	State Support	\$ 683,451	
	Local Support (Transfer from General Fund)	\$ 456,938	
	Total CSA Fund:		\$ 1,142,889
Project Lifesaver Fund:			
	Local Support (Donations)	\$ 5,500	
	Total Lifesaver Fund		\$ 5,500
DARE Fund:			
	Local Support (Donations)	\$ 900	
	Total DARE Fund		\$ 900
Sheriff's Donation Fund			
	Local Support (Donations)	\$ 1,250	
	Total Sheriff's Donation Fund		\$ 1,250
Employee Recognition Fund			
	Rebate from BOA per State Contract	\$ 10,000	
	Total Employee Recognition Fund:		\$ 10,000
Total Special Revenue Funds:			\$ 3,710,620

SECTION 10. CAPITAL PROJECTS FUND. That the amounts herein named aggregating \$13,683,636 or so much thereof as may be necessary, are hereby appropriated to the Capital Project Fund subject to the conditions hereinafter set forth in this Resolution, and subject to and contingent upon availability of funding from the sources shown in the approved Capital Improvements Plan (CIP) for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as follows:

Capital Projects Funds:				
	Capital Improvements Plan (CIP):		<u>Funds</u>	<u>Appropriation</u>
	Transfer from Unassigned Fund		\$ 1,559,636	
	Capital Financing		\$ 8,568,810	
	Capital Fund 310		\$ 1,295,190	
	Proffers Fund		\$ 200,000	
	ARPA		\$ 2,000,000	
	Departmental Reserve Funds		\$ 60,000	
	Total Capital Projects Funds:			\$ 13,683,636

SECTION 11. DEBT SERVICE FUND. That the amounts herein named aggregating \$3,044,269 or so much thereof as may be necessary, are hereby appropriated to the Debt Service Fund subject to the conditions hereinafter set forth in this Resolution for the purposes hereinafter mentioned for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as follows:

		<u>Funds</u>	<u>Appropriation</u>
Debt Service Funds			
	General Government Debt Transfer from General Fund	\$ 1,311,638	
	Transfer from EMS Recovery Fund	\$ 145,354	
	Transfer from Proffers Fund	\$ 49,164	
	School Debt Transfer from the School Tax District Revenue in the General Fund	\$ 1,538,112	
	Total Debt Service Funds		\$ 3,044,269

SECTION 12. PROPRIETARY FUNDS. That the amounts herein named aggregating \$1,418,030 or so much thereof as may be necessary, are hereby appropriated to the Proprietary Funds subject to the conditions hereinafter set forth in this Resolution for the purposes hereinafter mentioned for the fiscal year beginning July 1, 2022 and ending June 30, 2023, as follows:

Proprietary Funds:		<u>Funds</u>	<u>Appropriation</u>
Water Utility Fund:			
	Charges for Services	\$ 563,254	
	Prior Year Reserves	\$ 195,000	
	Total Water Utility Fund:		\$ 758,255
Sewer Utility Fund:			
	Charges for Services	\$ 400,000	
	Prior Year Reserves	\$ -	
	Total Sewer Utility Fund:		\$ 400,000
Parks & Recreation Program Fund:			
	Charges for Services	\$ 259,775	
	Prior Year Reserves	\$ -	
	Total Parks & Recreation Program Fund:		\$ 259,775
Total Proprietary Funds:			\$ 1,418,030

SECTION 13. Monies are hereby appropriated for the fiscal year 2023 in the various funds for the purpose of liquidating encumbered purchase transactions and for continuing capital and special projects as of June 30, 2023, not to exceed the applicable fund balance/net assets/net position as recorded in the County's audited accounting records. The County Administrator shall advise the Board of Supervisors in writing of the allocation of all such appropriations.

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

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

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

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

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

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

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

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

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

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

(H) No funds appropriated to the King William County Economic Development Authority within the Capital Improvement Plan for fiscal year 2023 or prior years shall be disbursed without prior authorization of this Board.

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

SECTION 17. In accordance with the provisions of Senate Bill 488 which was adopted by the General Assembly of the Commonwealth of Virginia during the 2014 regular session and signed by the Governor of Virginia which created a special school tax district and established the taxing and appropriation authority of the King William County Board of Supervisors with respect to such special tax district and the county school division, the Board of Supervisors hereby designates the following local sources and amounts for the support of county school division operations and debt for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Special School Tax District Property Tax Levies

	\$ 9,851,906
County Share of Local 1% Sales Tax	\$ 1,180,330
Utilities Gross Receipts	\$ 45,000
Business License Taxes	\$ 420,000
Motor Vehicle License Tax	\$ 425,000
Consumer Utility Tax	\$ 260,000
Bank Net Capital Tax	\$ 120,000
Food & Beverage Tax	\$ 400,000
Total School Appropriation*	<u>\$ 12,702,306</u>

*Includes funds designated for debt service and operational activities.

The designation of these specific revenue sources for FY 2023 shall in no way restrict the Board of Supervisors in future appropriations. The appropriation of prior-year funds to the King William School Division derived from property taxes in the special tax district is not a part of the current year appropriation unless an amount from such source is specifically shown in the above listing. Should total receipts from the sources listed in this section exceed the amount estimated above, the excess shall be deemed property tax receipts. Such revenues shall be retained as fund balance for the special tax district and will be available for future appropriation by the Board of Supervisors for school operation or capital purposes. Should total receipts from the sources listed in this section be less than the amount estimated above, the Board will appropriate additional funds from sources designated in a future resolution as necessary to cover any gap in local funding. The appropriation of state or federal revenue is not addressed, as such revenues are not local revenues covered by Senate Bill 488.

SECTION 18. Notwithstanding any other provision of this Resolution, the County Administrator is authorized to allocate the monies set aside in the approved FY 2023 budget and appropriated in the General Fund for employee pay adjustments to those departments, agencies, functions, or funds as necessary to carry out the plan of adjustment presented to this Board.

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

DONE this 9th day of May, 2022.

Agenda Item 6. BOARD OF SUPERVISORS' REQUESTS

Supervisor Garber said he'd like staff to reach out to Newport News on their parcel prices.

Supervisor Greenwood said he'd like to push forward with the VPPSA site and look into the Newport News sites. He said their agreement was to sell the parcels back for what they paid for them but that doesn't seem to be happening. He said he has nothing against other board members and holds no animosity. He thanked people for coming.

Supervisor Moskalski said he'd like a quarterly broadband update.

Vice Chair Hodges said he's proud that Board members all voted their conscience and he's not angry with anyone. He thanked people for coming.

Chairman Moren said the VDHCD contract for the VATI broadband grant was due to be signed May 20th.

Agenda Item 7. CLOSED MEETING

7.a. Motion to Convene Closed Meeting

Vice Chair Hodges made a motion to convene a Closed Meeting in accordance with Section 2.2-3711 (A)(1) of the Code of Virginia to consider a personnel matter involving the performance of a specific public employee, and in accordance with Section 2.2-3711 (A)(8) to consult with legal counsel on a specific legal matter regarding possible restructuring which requires the provision of legal advice by counsel. The motion was seconded by Supervisor Greenwood. 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

7.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

7.c. Certification of Closed Meeting

Supervisor Moskalski 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 Greenwood. 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 9th day of May, 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 9th day of May, 2022.

7.d. Action on Closed Meeting (if necessary)

No action was taken as a result of the Closed Meeting.

Agenda Item 8. ADJOURN OR RECESS

Supervisor Moskalski made a motion to adjourn the meeting; seconded by Supervisor Garber. With no discussion and no opposition, the meeting was adjourned.

COPY TESTE:

Edwin H. Moren, Jr., Chairman
Board of Supervisors

Christine H. Branch
Deputy Clerk to the Board of Supervisors

ATTACHMENT A

Reassessment progress as of 5/6/22

- On April 12, 2022, we traveled to New Kent County to ask questions dealing with the Vision software. New Kent County has been working with the Visions software for the past ten years.
- Vision has created the new 2023 Reassessment work file as of 5/2/22. As of that day any changes the Commissioner's office makes to their live file will need to be copied into the 2023 reassessment file. The Commissioner and Pearson's are currently having discussions on how this task of making copied entries into both real-estate file will work.
- All tables and rates have been copied over from the test Reassessment file to the new file.
- All depreciation tables have been updated to the 2023 reassessment year.
- We have created new depreciation tables for manufactured homes that did not previously exist in the Visions software.
- The preliminary vacant land sales study has been completed with all sales through January of 2022
- The preliminary Improved sales study has been completed with using sales through September 23, 2022.
- New Construction field visits have been ongoing.
- The onsite field review is ongoing. As of 5/6/22 we have completed 8,781 field visits out of 11,741 total parcels. The County's onsite field review is 75% completed at this time.
- Currently, we are ready to start inputting changes in data into the new 2023 reassessment file. Pearson's is looking to employ a third full time data entry clerk to assist with the reassessment.
- In the month of May, we will Mailing income and expense letters to commercial properties with a building value over \$400,000. We will be sending site visit letters to larger industrial properties.

King William 2020 & 2021 Home Sales as of 5/9/2022

	Current	Sale	2022 Values	
Home Sales Mangohick State Rd	10,036,145	15,730,175	64%	0.00%
Home Sales Mangohick Private Rd.	3,115,185	5,177,410	60%	0.00%
Home Sales Acquinnton State Rd	10,929,760	17,326,680	63%	0.00%
Home Sales Acquinnton Private Rd	7,102,288	10,722,797	66%	0.00%
Home Sales West Point State Rd	6,090,010	9,572,751	64%	0.00%
Home Sales West Point Private Rd	2,272,500	3,652,250	62%	0.00%
Total For County Home Sales	39,545,888	62,182,063	64%	0.00%
County Percent of Proposed Increase 54%				
Home Sales Town of West Point State Rd	17,811,436	25,412,705	70%	0.00%
Total for Town of West Point Home Sales	17,811,436	25,412,705	70%	0.00%
Town of West Point Proposed Increase 41%				
Waterfront Home Sales	3,048,800	3,684,750	83%	0.00%
Kennington Home Sales	4,994,138	7,387,323	68%	0.00%
Parkwood Home Sales	3,273,400	4,893,950	67%	0.00%
Central Crossing Home Sales	5,097,856	7,864,625	65%	0.00%
Marle Hill Home Sales	3,126,860	4,763,770	66%	0.00%
Venter Heights Home Sales	1,145,200	2,056,450	56%	0.00%
Manquin Farms Home Sales	1,229,300	1,950,300	63%	0.00%
Cedar Crest Home Sales	3,203,400	4,994,253	64%	0.00%
Oak Springs Home Sales	3,449,300	5,959,300	58%	0.00%
McCauley Park Home Sales	5,038,012	6,873,820	73%	0.00%
Woodruff Home Sales	1,903,700	2,562,530	74%	0.00%
Townhouse Duplex	11,177,950	15,150,337	74%	0.00%
	398,870	459,000	87%	0.00%
Total For Neighborhoods	47,086,786	68,600,408	69%	0.00%
Total	\$ 104,444,110	\$ 156,195,176	66.87%	0.00%

**As we get 2022 sales, we will not be using the 2020 sales.

2020 & 2021 Vacant Land Sales as of 5/9/22

Re-Caps Category	2022 VAL	Sale Price	Ratio	2023 VAL	Ratio	# of Sales
-10AC State Rd.	906,930	1,170,533	77%			23
10-50AC State Rd.	1,398,238	2,118,490	66%			18
50-100 AC State Rd.	882,650	1,359,850	65%			5
+100AC State Rd.	744,912	1,245,000	60%			3
-10AC Private Rd.	942,600	1,324,008	71%			21
10-50AC Private Rd.	824,159	1,233,096	67%			9
50-100AC Private Rd.						0
+100AC Private Rd.	537,900	725,000	74%			1
Mattaponi Waterfront	1,331,704	1,681,500	79%			8
Pamunkey Waterfront	521,000	1,305,400	40%			2
McCauley	1,585,900	1,892,679	84%			14
Kennington	954,000	1,485,000	64%			15
West Point	141,100	169,500	83%			5
Totals Overall	10,771,093	15,710,056	69%			124
						Percent of Proposed Increase 40%

Dominion Energy

Sweet Sue Project Update – May 2022

Approved Permits (Approval Dates):

- SCC CPCN (March 15th, 2022)

Permits in Process (Anticipated Dates):

- Virginia DEQ Stormwater (May 15th, 2022)
- County Land Disturbance (May 15th, 2022)
- Conform with statewide utility exemption from county building permits

Anticipated Construction Dates

- Commence Construction (May 2022)
- Commercial Operation (Q4, 2023)

ATTACHMENT C



QUARTERLY FINANCIAL REPORT

FOR QUARTER ENDING 03/31/2022

GENERAL FUND REVENUES	FY2022 REVENUE as of March 31, 2022					FY2021 Revenue as of March 31, 2021				
	Adopted	Amended	Amended Budget	YTD Revenue	% of Budget	Adopted	Amended	Amended Budget	YTD Revenue	% of Budget
REAL ESTATE	12,958,929	-	12,958,929	6,501,579	50.17%	12,465,597	-	12,465,597	6,291,585	50.47%
PUBLIC SERVICE CORP TAX CURRENT	397,200	-	397,200	430,905	108.49%	329,350	-	329,350	449,571	136.50%
PERSONAL PROPERTY TAXES	4,919,977	-	4,919,977	4,448,623	90.42%	4,190,987	-	4,190,987	3,905,903	93.20%
MACHINERY & TOOLS TAX	2,113,235	-	2,113,235	2,128,540	100.72%	1,955,791	-	1,955,791	2,044,078	104.51%
PENALTIES & INTEREST ON TAXES	290,000	-	290,000	626,331	215.98%	275,000	-	275,000	389,994	141.82%
LOCAL SALES TAX	1,571,468	-	1,571,468	1,148,675	73.10%	1,136,170	-	1,136,170	995,992	87.66%
CONSUMER'S UTILITY TAXES	220,000	-	220,000	192,946	87.70%	220,000	-	220,000	185,724	84.42%
UTILITIES GROSS RECEIPTS TAXES	45,000	-	45,000	40,353	89.67%	50,000	-	50,000	37,312	74.62%
BPOL	420,000	-	420,000	472,381	112.47%	372,500	-	372,500	443,830	119.15%
MOTOR VEHICLE LICENSES	425,000	-	425,000	400,193	94.16%	425,000	-	425,000	421,732	99.23%
BANK STOCK TAXES	120,000	-	120,000	-	0.00%	104,000	-	104,000	-	0.00%
TAXES ON RECORDATION & WILLS	250,000	-	250,000	340,403	136.16%	226,000	-	226,000	280,004	123.90%
GAMES OF SKILL	-	-	-	3,456	0.00%	-	-	-	22,608	0.00%
FOOD & BEVERAGE TAXES	400,000	-	400,000	388,362	97.09%	225,000	-	225,000	310,547	138.02%
INTEREST & PENALTY BPOL & MEALS TA	-	-	-	7,403	0.00%	-	-	-	638	0.00%
ANIMAL LICENSES	5,000	-	5,000	4,129	82.58%	5,000	-	5,000	3,197	63.94%
LAND USE FEES	30,000	-	30,000	13,762	45.87%	29,500	-	29,500	13,560	45.96%
TRANSFER FEES	700	-	700	1,014	144.90%	500	-	500	637	127.44%
BUILDING & PLANNING REVENUES	350,000	-	350,000	313,998	89.71%	277,000	-	277,000	432,395	156.10%
COURTHOUSE FINES	72,500	-	72,500	75,692	104.40%	75,000	-	75,000	63,646	84.86%
INTEREST ON BANK DEPOSITS	110,000	-	110,000	35,109	31.92%	105,500	-	105,500	32,559	30.86%
USE OF PROPERTY	69,370	-	69,370	54,665	78.80%	60,000	-	60,000	50,068	83.45%
SHERIFF'S FEES	4,800	-	4,800	11,446	238.46%	5,500	-	5,500	2,928	53.23%
COMMONWEALTH'S ATTORNEY FEES	1,500	-	1,500	2,227	148.44%	1,500	-	1,500	924	61.61%
LOC REV AGREEMENT	4,928	-	4,928	4,864	98.71%	3,500	-	3,500	3,444	98.40%
MISCELLANEOUS	29,100	-	29,100	10,206	35.07%	8,000	-	8,000	14,446	180.58%
RECOVERED COSTS	47,379	35,977	83,356	45,562	54.66%	48,800	-	48,800	10,689	21.90%
NON CATEGORICAL AID	1,535,706	-	1,535,706	1,365,503	88.92%	1,534,631	-	1,534,631	1,365,594	88.99%
CONSTITUTIONAL OFFICERS & GENERAL R	1,404,157	-	1,404,157	1,002,357	71.38%	1,370,885	-	1,370,885	857,742	62.57%
OTHER CATEGORICAL AID	121,500	-	121,500	102,522	84.38%	112,300	-	112,300	97,185	86.54%
FEDERAL AID-PUBLIC SAFETY	65,500	348	65,848	24,690	37.49%	61,500	-	61,500	56,385	91.68%
USE OF UNASSIGNED GEN FUND	135,000	61,131	196,131	196,131	100.00%	-	363,431	363,431	-	0.00%
TOTAL	28,117,949	97,456	28,215,405	20,394,029	72.28%	25,674,511	363,431	26,037,942	18,784,916	72.14%

GENERAL FUND EXPENDITURES	FY2022 Expenses as of March 31, 2022			FY2021 Expenses as of March 31, 2021		
	Amended Budget	YTD Expense	% of Budget	Amended Budget	YTD Expense	% of Budget
BOARD OF SUPERVISORS	86,218	60,776	70.49%	80,767	59,328	73.46%
COUNTY ADMINISTRATOR	356,959	272,941	76.46%	427,225	173,874	40.70%
FINANCIAL & MANAGEMENT SVCS	526,010	359,422	68.33%	502,387	382,274	76.09%
INFORMATION TECHNOLOGY	264,675	222,508	84.07%	174,794	169,770	97.13%
LEGAL SERVICES	212,000	67,067	31.64%	220,000	104,351	47.43%
COMMISSIONER OF THE REVENUE	349,991	242,849	69.39%	288,855	190,867	66.08%
ASSESSOR	126,700	37,568	29.65%	-	85,905	0.00%
TREASURER	302,718	225,585	74.52%	282,090	195,269	69.22%
ELECTORAL BOARD & OFFICIALS	85,539	22,809	26.67%	65,121	85,454	131.22%
REGISTRAR	174,705	134,761	77.14%	145,012	121,336	83.67%
CIRCUIT COURT	27,275	14,194	52.04%	27,275	6,464	23.70%
GENERAL DISTRICT COURT	10,850	4,697	43.29%	10,550	3,778	35.81%
J & DR COURT	10,757	4,732	43.99%	10,757	1,784	16.58%
CLERK OF THE CIRCUIT COURT	310,332	244,269	78.71%	331,120	231,404	69.89%
COMMONWEALTH'S ATTORNEY	385,667	287,280	74.49%	322,777	253,310	78.48%
SHERIFF	2,365,723	1,542,164	65.19%	2,093,906	1,446,688	69.09%
EMERGENCY 911 SYSTEM	764,093	487,908	63.85%	783,341	557,323	71.15%
PUBLIC SAFETY RADIO SYSTEM	451,756	294,736	65.24%	39,269	67,436	171.73%
ANIMAL CONTROL	163,880	97,311	59.38%	159,723	94,611	59.23%
MEDICAL EXAMINER SERVICES	300	120	40.00%	300	100	33.33%
WEST POINT VOLUNTEER FIRE DEPT	287,412	225,562	78.48%	334,431	238,087	71.19%
MANGOHICK VOLUNTEER FIRE DEPT	96,160	79,414	82.59%	129,181	121,974	94.42%
WALKERTON VOLUNTEER FIRE DEPT	39,320	29,490	75.00%	57,727	45,363	78.58%
MUTUAL AID PARTNERS	12,225	12,225	100.00%	12,805	12,297	96.03%
FIRE & EMS	1,517,045	1,159,761	76.45%	1,353,729	839,755	62.03%
REGIONAL SECURITY CENTER	1,061,169	828,076	78.03%	864,713	668,870	77.35%
JUVENILE DETENTION HOMES	52,667	20,001	37.98%	57,058	21,806	38.22%
J&DR DISTRICT COURT SERVICES UNIT	7,110	4,382	61.63%	8,160	4,248	52.06%
BUILDING INSPECTIONS	182,488	112,948	61.89%	183,158	121,762	66.48%
REFUSE COLLECTION	671,765	555,630	82.71%	643,963	484,783	75.28%
REFUSE DISPOSAL	286,493	160,904	56.16%	273,768	198,270	72.42%
LITTER PREVENTION	5,000	2,799	55.98%	5,000	1,706	34.12%
GENERAL PROPERTIES	933,520	678,771	72.71%	794,763	600,470	75.55%

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continued	GENERAL FUND EXPENDITURES	FY2022 Expenses as of March 31, 2022			FY2021 Expenses as of March 31, 2021		
	Description	Amended Budget	YTD Expense	% of Budget	Amended Budget	YTD Expense	% of Budget
	THREE RIVERS HEALTH DISTRICT	149,112	149,112	100.00%	140,000	105,000	75.00%
	OTHER HEALTH	42,293	42,293	100.00%	43,274	16,340	37.76%
	COMMUNITY SERVICE BOARD	60,624	45,468	75.00%	60,624	45,468	75.00%
	RAPPANHANNOCK COMMUNITY COLLEGE	8,808	8,808	100.00%	8,808	8,808	100.00%
	ADMIN OF PARKS & RECREATION	161,402	109,983	68.14%	103,297	60,764	58.82%
	ARTS ALIVE	9,500	9,500	100.00%	9,500	9,500	100.00%
	AFID GRANT	24,969	8,609	34.48%	-	-	0.00%
	PAMUNKEY REGIONAL LIBRARY	444,597	333,448	75.00%	444,597	333,448	75.00%
	PLANNING	519,509	325,693	62.69%	434,330	240,579	55.39%
	MID PENINSULA REGIONAL AIRPORT	30,000	30,000	100.00%	30,000	30,000	100.00%
	MPPDC SUPPORT	22,757	18,471	81.17%	30,614	23,729	77.51%
	ECONOMIC DEVELOPMENT	34,290	10,200	29.75%	27,500	3,710	13.49%
	3 RIVERS SOIL/WATER CONS. DIST.	5,000	5,000	100.00%	5,000	5,000	100.00%
	SUPPLEMENT TO VA TECH AGENTS	41,936	13,824	32.96%	41,936	11,842	28.24%
	CONTINGENCY	75,000	-	0.00%	-	-	0.00%
	TOWN OF WP PORTION OF LOCAL SALES TAX	383,649	284,849	74.25%	321,034	212,946	66.33%
	TOWN OF WP AGREEMENT	167,240	84,155	50.32%	164,768	79,843	48.46%
	TRANSFER TO DSS FUND	226,334	95,998	42.41%	204,240	209,485	102.57%
	TRANS TO REGIONAL ANIMAL SHELTER	159,474	159,474	100.00%	142,394	142,394	100.00%
	TRANSFER TO SCHOOL FUND	10,253,465	7,835,643	76.42%	9,549,802	7,757,364	81.23%
	TRANSFER TO VICTIM WITNESS	5,309	5,309	100.00%	4,472	4,472	100.00%
	TRANSFER TO CSA FUND	424,041	212,083	50.01%	462,419	229,959	49.73%
	TRANSFER TO CIP	17,848	17,675	99.03%	210,000	210,000	100.00%
	TRANSFERS - DEBT SERVICE	2,823,980	2,823,980	100.00%	2,740,571	2,740,571	100.00%
	TRANSFER TO VJCCCA FUND	18,850	18,850	100.00%	18,850	18,850	100.00%
	Grand Total	28,238,509	21,142,086	74.87%	25,881,755	20,090,788	77.63%

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In Summary, the County's revenues and expenditures are consistent with budgeted estimates.

- RE Tax Revenues – largest GF revenue sources; 1st half was due 12/5/21 collections at 50.17%; good indicator that we will meet target; 2nd half due 6/24/2022
- Expenditures are on target – similar in comparison to prior year.

King William Cash Flow Pattern for General Fund

King William County Cash Flow Pattern for General Fund	
	General Fund Balance
Jul-21	\$ 3,416,358
Aug-21	\$ 1,999,073
Sep-21	\$ 2,137,238
Oct-21	\$ 1,297,398
Nov-21	\$ 3,969,683
Dec-21	\$ 4,531,910
Jan-22	\$ 5,724,779
Feb-22	\$ 5,897,828
Mar-22	\$ 6,196,897

*As of 4/28/22, county and school banking accounts have not been reconciled by the Treasurer's Office

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PROJECT	FY22 BUDGET	03/31/22	
		YTD EXPENSE	% of Budget
GENERAL			
RADIO REPLACEMENT	230,000	-	0.00%
HVAC	100,000	25,619	25.62%
VEHICLE REPLACEMENT	97,372	50,850	52.22%
IT-SERVERS,SOFTWARE,COMPUTERS	25,000	24,795	99.18%
MCALISTER	50,000	-	0.00%
360 COMPLEX RENO	30,000	438	1.46%
ROOFING PROJECTS	175,000	-	0.00%
MOTOROLA PROJECT CHANGE ORDERS	25,000	5,387	21.55%
PARKS & REC			
FENCING AROUND SOCCER FIELD	8,000	-	0.00%
Gravel @ 360 COMPLEX	10,000	4,041	40.41%
NEW LAWN MOWER	15,000	9,000	60.00%
FIRE/EMS			
AMBULANCE/ENGINE	150,000	150,000	100.00%
LIFPACKS	60,000	60,000	100.00%
Gravel @ Station 1	25,000	-	0.00%
BRUSH/FR TRUCK	30,000	-	0.00%
TURN OUT GEAR FIRE/EMS	45,500	6,031	13.26%
WPVFR	30,000	-	0.00%
MANGO HICK	30,000	-	0.00%
FOUNTAIN BLEU WELL&PUMP	904,000	-	0.00%
WATER PROJECTS -M.U.P	6,761,328	-	0.00%
	8,801,200	336,162	

Capital Projects Summary

- Invoices for Parks & Recreation Soccer field and gravel expected to post with April 2022 expenses for completion of project.
- Still awaiting availability of Facilities Vehicle for purchase

Prior Years Remaining Capital Fund Balance not appropriated in FY22			
Well/Pump House	\$ 535,190		
Broadband	\$ 225,000		
Infrastructure	\$ 1,048,506		
Historical Building	\$ 36,894		
	\$ 1,845,590		

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PROFFERS							
Fund Balance as of 7/1/2021			\$ 554,184	Fund Balance a of 7/1/2020			\$ 214,457
			3/31/2022				3/31/2021
	FY22 Budget	FY22 YTD			FY21 Budget	FY21 YTD	
REVENUES	200,000	313,224			REVENUES	200,000	229,988
EXPENSES	200,000	200,000			EXPENSES	200,000	30,000
<i>Capital Expenditures</i>					<i>Capital Expenditures</i>		
FUND BALANCE			667,407.64				414,445.16

- FY2023 Capital Budget includes utilizing \$200,000 (VPPSA site \$175K & Recreation Park Expansion \$25K)

Proffers cash is collected from developers to go towards public facilities and infrastructure needs to serve the new development.

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Utilities Summary

WATER FUND							
Fund Balance as of 7/1/2021			\$ 620,444	Fund Balance a of 7/1/2020			\$ 389,061
			3/31/2022				3/31/2021
	FY22 Budget	FY22 YTD			FY21 Budget	FY21 YTD	
REVENUES	671,168	654,189			REVENUES	563,655	487,631
EXPENSES	671,168	266,060			EXPENSES	563,655	293,288
<i>Capital Expenditures</i>					<i>Capital Expenditures</i>		
FUND BALANCE			1,008,572.87				583,404.25
SEWER FUND							
Fund Balance as of 7/1/2021			\$ 1,072,019	Fund Balance a of 7/1/2020			\$ 579,471
			3/31/2022				3/31/2021
	FY22 Budget	FY22 YTD			FY21 Budget	FY21 YTD	
REVENUES	400,000	488,000			REVENUES	477,971	464,000
EXPENSES	400,000	-			EXPENSES	477,971	114,389
FUND BALANCE			1,560,019.00				929,082.56

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Looking Ahead

- *FY2022 “Budget to Actual” monitoring will continue and preparation being made for year-end*
- *Purchase Order cutoff of May 13 communicated to Department Heads and staff*
- *Preliminary FY2022 audit work cannot be scheduled until status of bank reconciliation completion from July 2021 to date is established.*
- *FY2021 audit remains incomplete; pending completion of bank account reconciliations*

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ATTACHMENT D

GENERAL FUND EXPENDITURES SUMMARY							
FY 2023 RECOMMENDED BUDGET							
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Recommended	FY22 to FY23	
BOARD OF SUPERVISORS	80,636	66,804	81,795	86,218	90,066	4.46%	
COUNTY ADMINISTRATOR	211,020	249,507	274,364	482,959	723,785	49.86%	
FINANCE DEPARTMENT	444,762	416,337	572,288	526,010	431,669	-17.94%	
HUMAN RESOURCES/PAYROLL	-	-	-	-	189,014	100.00%	
INFORMATION TECHNOLOGY SVC	147,836	149,762	215,362	264,675	305,771	15.53%	
LEGAL SERVICES (County Attorney)	71,168	187,131	126,084	212,000	153,000	-27.83%	
COMMISSIONER OF THE REVENUE	276,461	284,503	365,582	330,092	328,949	-0.35%	
ASSESSOR	91,426	121,530	COMBINED WITH COR			-	0.00%
TREASURER	232,888	255,406	261,115	262,377	238,137	-9.24%	
BOARD OF ELECTIONS	48,858	57,982	53,151	85,539	88,059	2.95%	
GENERAL REGISTRAR	108,936	124,640	161,603	174,955	196,555	12.35%	
COURTS (Regional Circuit Court, Gen Dist Court, Juv Dom Rel Court)	35,669	36,229	36,977	48,882	49,747	1.77%	
CLERK OF THE CIRCUIT COURT	273,595	283,378	331,721	310,332	332,398	7.11%	
COMMONWEALTH'S ATTORNEY	320,602	302,565	338,712	385,667	426,780	10.66%	
SHERIFF'S OFFICE	1,761,195	1,714,183	1,835,149	2,365,723	2,600,816	9.94%	
EMERGENCY COMMUNICATIONS (E-911)	694,756	700,488	756,444	764,093	832,194	8.91%	
WEST POINT PD&TOWN MOTOROLA RADIO SERVICE - Moving exp to Public Safety Radio System Department	46,179	47,757	-	-	-	0.00%	
ANIMAL CONTROL	94,047	126,905	125,723	163,880	176,085	7.45%	
MEDICAL EXAMINER	100	80	120	300	300	0.00%	
FIRE AND EMERGENCY SERVICES	515,565	1,168,028	1,232,384	1,517,045	1,698,470	11.96%	
PUBLIC SAFETY RADIO SYSTEM includes support/maintenance for Sheriff/Fire & EMS/Volunteer Fire/EMS, WPPD, & WP Admin	-	-	429,220	451,756	453,757	0.44%	
VOLUNTEER FIRE PROGRAMS (Life Care)	22,639	-	-	-	-	0.00%	
KING WILLIAM VOLUNTEER FIRE	137,606	-	-	-	-	0.00%	
WEST POINT VOLUNTEER	336,191	350,060	279,120	287,412	341,024	18.65%	
MANGO HICK VOLUNTEER FIRE	133,377	141,538	95,320	96,160	98,457	2.39%	
WALKERTON VOLUNTEER FIRE	61,665	61,706	39,320	39,320	39,320	0.00%	
MATTAPONI VOLUNTEER RESCUE	55,706	-	-	-	-	0.00%	
FIRE SUPPORT SERVICES (MedFlight, Peninsula EMS Council, Dept of Forestry)	12,511	12,460	12,297	12,225	13,644	11.61%	
CORRECTION & DETENTION (Adult, Pre-trial, Juvenile)	949,830	864,630	976,455	1,128,086	1,152,497	2.16%	
PLANNING AND ZONING	370,999	484,996	407,803	519,509	410,533	-20.98%	
BUILDING AND DEVELOPMENT SERVICES	177,564	186,362	167,417	182,488	203,001	11.24%	
ECONOMIC DEVELOPMENT & TOURISM	6,228	50,475	8,710	34,290	56,250	64.04%	
VPPSA	865,515	866,168	901,324	958,259	1,077,498	12.44%	
LITTER PREVENTION GRANT	1,919	6,654	6,993	5,000	5,000	0.00%	

Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Recommended	FY22 to FY23
GENERAL PROPERTIES	765,167	792,204	788,709	931,520	926,275	-0.56%
HEALTH DEPARTMENT	140,000	140,000	140,000	140,000	158,224	13.02%
CONTRIBUTIONS (Other Outside Agencies)	593,966	617,123	612,822	658,575	664,401	0.88%
PARKS AND RECREATION ADMINISTRATION	219,001	219,261	76,722	161,402	205,018	27.02%
NON DEPARTMENTAL (Contingency, Tax Levy, etc.)	735,515	825,892	593,804	625,889	626,038	0.02%
TRANSFERS - GENERAL FUND	18,558,401	13,936,556	13,333,384	13,911,453	14,735,619	5.92%
TOTAL	\$ 29,599,499	\$ 25,849,300	\$ 25,637,995	\$ 28,124,091	\$ 30,028,350	6.77%

GENERAL FUND REVENUE SUMMARY						
FY 2023 RECOMMENDED BUDGET						
Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Proposed	FY22 to FY23
REAL PROPERTY	12,406,951	12,665,938	13,042,551	13,356,129	14,026,265	5.0%
PERSONAL PROPERTY	3,621,378	3,730,983	4,118,922	4,919,977	5,301,665	7.8%
MACHINERY AND TOOLS	1,721,401	1,893,476	2,044,078	2,113,235	2,131,846	0.9%
OTHER LOCAL TAXES	3,331,453	3,600,382	4,025,338	3,451,468	3,991,468	15.6%
PERMITS AND FEES	321,688	415,953	599,913	386,700	435,900	12.7%
OTHER LOCAL REVENUE	797,420	618,109	816,222	628,577	293,610	-53.3%
COMPENSATION BOARD	1,287,819	1,348,799	1,346,714	1,404,157	1,523,570	8.5%
OTHER STATE AID	492,992	497,212	510,588	453,075	364,500	-19.5%
PPTRA	1,204,131	1,204,131	1,204,131	1,204,131	1,203,773	0.0%
FEDERAL AID	54,374	45,997	75,471	65,500	45,202	-31.0%
USE OF UNASSIGNED FUND				135,000	221,050	63.7%
TRANSFER FROM ARPA					489,500	0.0%
TOTAL	\$ 25,239,607	\$ 26,020,980	\$ 27,783,928	\$ 28,117,949	\$ 30,028,350	6.8%

*The totals may vary from Budget Print out due to date selected for printing, budget amendments and adjusting entries