

*KING WILLIAM COUNTY*  
*FY 2026*  
*PROPOSED BUDGET*

Photo credit: Gene Campbell



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- Child Services Act Program (CSA)
- VJCCCA

Revenue



## *King William County Fiscal Year 2026 Proposed Budget*

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DATE: March 24, 2025  
TO: King William County Board of Supervisors  
FROM: Stacey T. Davenport, County Administrator  
RE: County Administrator's FY2026 Proposed Budget

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The following pages contain the County Administrator's proposed budget for King William County for the 2026 fiscal year. Virginia Code § 15.2-407(E) requires the County Administrator to submit a proposed budget annually; however, this budget and its presentation are the product of the tireless work of many members of County staff, all of whom are guided by the overarching principle of providing outstanding services to the citizens of King William County while also remaining fiscally responsible.

This budget is presented to assist the Board of Supervisors in making policy decisions and adopting a final budget for the 2026 fiscal year. It was created to ensure the County can support the Board's Vision to focus on "quality of education for all citizens, quality of public service and quality of life." This is accomplished through setting sensible financial controls and balancing short-term and long-term community needs. Pursuant to the requirements of the Virginia Code, the budget is balanced and includes accurate revenue and expenditure projections based on the information available to staff, as of today's date.

Staff fully understand the need to keep tax rates low while continuing to provide exceptional services to the growing citizenry of King William County. With these goals in mind, staff remain committed to increasing County revenues through commercial economic development and diversifying the tax base in the County to ensure King William County is known as a superior community with a balance of rural and suburban life.

Respectfully submitted,

Stacey T. Davenport



## *King William County Fiscal Year 2026 Proposed Budget*

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*King William County* operates under a county board form of government, expertly administered by the five elected members of the Board of Supervisors. The County is also served by five dedicated constitutional officers and a committed elected school board. This structure ensures strong leadership and responsive governance for our community.

### **Board of Supervisors**

Justin Catlett – Chair, 3<sup>rd</sup> District  
Lindsay Robinson – Vice Chair, 4<sup>th</sup> District  
William Hodges – 1<sup>st</sup> District  
Benjamin Edwards, III – 2<sup>nd</sup> District  
Mary Sue Bancroft – 5<sup>th</sup> District

### **Constitutional Officers**

Clerk of Court Tina Glazebrook  
Commissioner of the Revenue Karena Funkhouser  
Commonwealth Attorney Tiffany Webb, Esquire  
Sheriff Thomas Lumpkin  
Treasurer Abbi Carlton

### **School Board**

Veda G. Frazier (Board Chair), At Large  
Lindsey Catlett (Vice Chair), District 3  
Eric Farmer, District 2  
Scott Wassenberg, District 4  
Patricia Atkins, District 5



## *Budget Process*

Each year, local governing bodies in Virginia engage in the crucial task of preparing and approving a budget, which serves as a fundamental tool for both informational and fiscal planning. Pursuant to Virginia Code § 15.2-2503, the budget and tax rates must be adopted prior to the first day of the fiscal year.

In King William County, the annual budget preparation process is thoughtfully led by the County Administrator, who works in partnership with staff, boards, commissions, and agencies. This collaboration is vital for gathering comprehensive information that accurately represents the financial needs and obligations of the County. This collaborative process equips the Board of Supervisors with the critical data needed to make sound financial decisions and ensures the adoption of a budget that truly reflects the community's goals and priorities.

The process begins in the fall, highlighting the importance of a thoughtful budget adoption process. Staff and elected officials follow the adopted budget calendar throughout the process. This careful planning guarantees that every step taken throughout the budget preparation is deliberate and aligned with our community's aspirations.



*King William County Fiscal Year 2026 Proposed Budget*

**King William County  
FISCAL YEAR 2025-2026 BUDGET CALENDAR**

October 18, 2024	Budget request packets and instructions are issued to departments and agencies by the Director of Finance.
November 1, 2024	Deadline for submission of budget requests to the Director of Finance. (all Department Heads)
January 6, 2025, 6:30 PM Regular Board Meeting	The Approval of Budget Calendar
January 21, 2025, 1 PM Budget Work Session	The County Administrator presents requests from all outside Agencies. (15min slots for Outside Agencies)
February 4, 2025, 1 PM Budget Work Session	The County Administrator presents requests from all Department Heads.
February 18, 2025, 1 PM Budget Work Session	The Commissioner will present FY25-26 Tax Rate
February 25, 2025, 6 PM Joint Budget Work Session	Joint Budget Work Session - Canceled (Hamilton Holmes)
March 11, 2025, 6 PM Joint Budget Work Session	Joint Budget Work Session
March 17, 2025, 1 PM Budget Work Session	Budget Work Session (if needed) - Canceled
March 24, 2025 1PM-4:30PM – Budget Work Session 4:45PM-6:15PM – Dinner 6:30PM – Regular Meeting	1PM – Canceled 4:45PM – Canceled 6:30pm- The County Administrator’s Proposed Budget
April 7, 2025, Ad Submittal for Publication	Budget synopsis and proposed tax rates submitted to the Tidewater Review, Rappahannock Times, and Country Courier. Advertisement date(s): April 14th, April 21st.
April 28, 2025, 6:30 PM Regular Board Meeting	Public Hearing on Budget and Tax Rate
May 12, 2025, 6:30 PM Regular Board Meeting	Adopt FY2026 Budget and 2025 Tax Rates



## *Town of West Point Services Agreements*

The partnership between King William County and the Town of West Point is a vital agreement that recognizes the essential services West Point provides within the Town. These services, which would otherwise fall to the County, help streamline operations and significantly reduce the overall costs for countywide services. Two written agreements are in place between the County and the Town, and together, these agreements foster collaboration and support between the Town and the County, ultimately enhancing community services.

Originally established on December 5, 2013, and extended on August 28, 2018, the Services Agreement stipulates that King William County compensates the Town of West Point based on the cost savings generated for the County. The payment is adjusted each year according to the Consumer Price Index, with the current amount for Fiscal Year 2026 being \$194,114. This agreement will continue under current terms until it expires on June 30, 2028.

Additionally, in an updated Consolidated Dispatch Agreement made in 2025, the Town of West Point committed to pay King William County \$60,000 annually for the dispatch services provided by the County Sheriff's Office. This fixed amount is used to ensure competitive rates of pay for dispatchers and remains unchanged, ensuring consistent funding for these critical services.



## *Employee Salaries and Benefits*

The proposed General Fund Budget includes funding for a total of 154 employees, consisting of 121 full-time employees and 33 part-time employees. A salary increase of 3% is recommended for all full-time employees, which encompasses members of the Compensation Board and State-Funded Programs.

Health insurance provider Anthem Local Choice has proposed no increase in rates for FY '26. Consequently, there will be no adjustments to employee or County contributions. The proposed budget allocates a total of \$1,165,830.00 for employee health insurance, which is higher than the amount for 2025 due to an increase in headcount.

For FY '26, there are proposals for 20 new full-time positions and 1 new part-time position, which include:

- 6 Sheriff's Office – 5 Deputies and 1 Animal Control Deputy
- 1 Public Safety IT Technician
- 1 Sheriff's Office Records Administrator
- 2 Sheriff's Office E911 Dispatchers
- 7 Fire Fighters (including 1 reclassification for EMS Captain)
- 1 Human Resources Specialist
- 1 Finance Department Grant Writer
- 1 Full-time and 1 Part-time employee VJCCCA (Fully Grant Funded)

Additionally, the General Fund Budget includes funding for increased Workers' Compensation Insurance, totaling \$91,556.80, as well as \$16,000.00 allocated for Line of Duty Act (LODA) premiums.



## *King William County Public Schools*

The King William County Public Schools will receive a General Fund transfer of \$15,123,452.00 which includes debt service support. The recommendation is an increase of \$750,000.00 over FY '25.

### *Split Levy*

In July 2014, legislation established King William's split levy, allowing the Town of West Point and King William County to maintain separate school divisions. A special tax district was created to fund King William County Public Schools (KWPCS) using taxes from areas outside West Point, while West Point residents fund their own West Point School Division.

Countywide taxes are levied evenly on all citizens, including those in West Point. However, since KWPCS is not a countywide service, these tax revenues are not used for school expenses. As a result, King William's countywide tax rates are significantly lower than those in many jurisdictions.

KWPCS is funded through taxes from a special tax district surrounding districts 2 through 5. Revenues from this district go into a "restricted" general fund, which must be used solely for KWPCS. When residents in these districts pay property taxes, they contribute to both countywide and special district taxes.

Non-property taxes, like the BPOL and food and beverage taxes, are collected only from areas outside the Town, as the Town can levy these taxes within its jurisdiction. The Board of Supervisors treats these revenues as part of the special tax district and allocates them exclusively to support KWPCS.

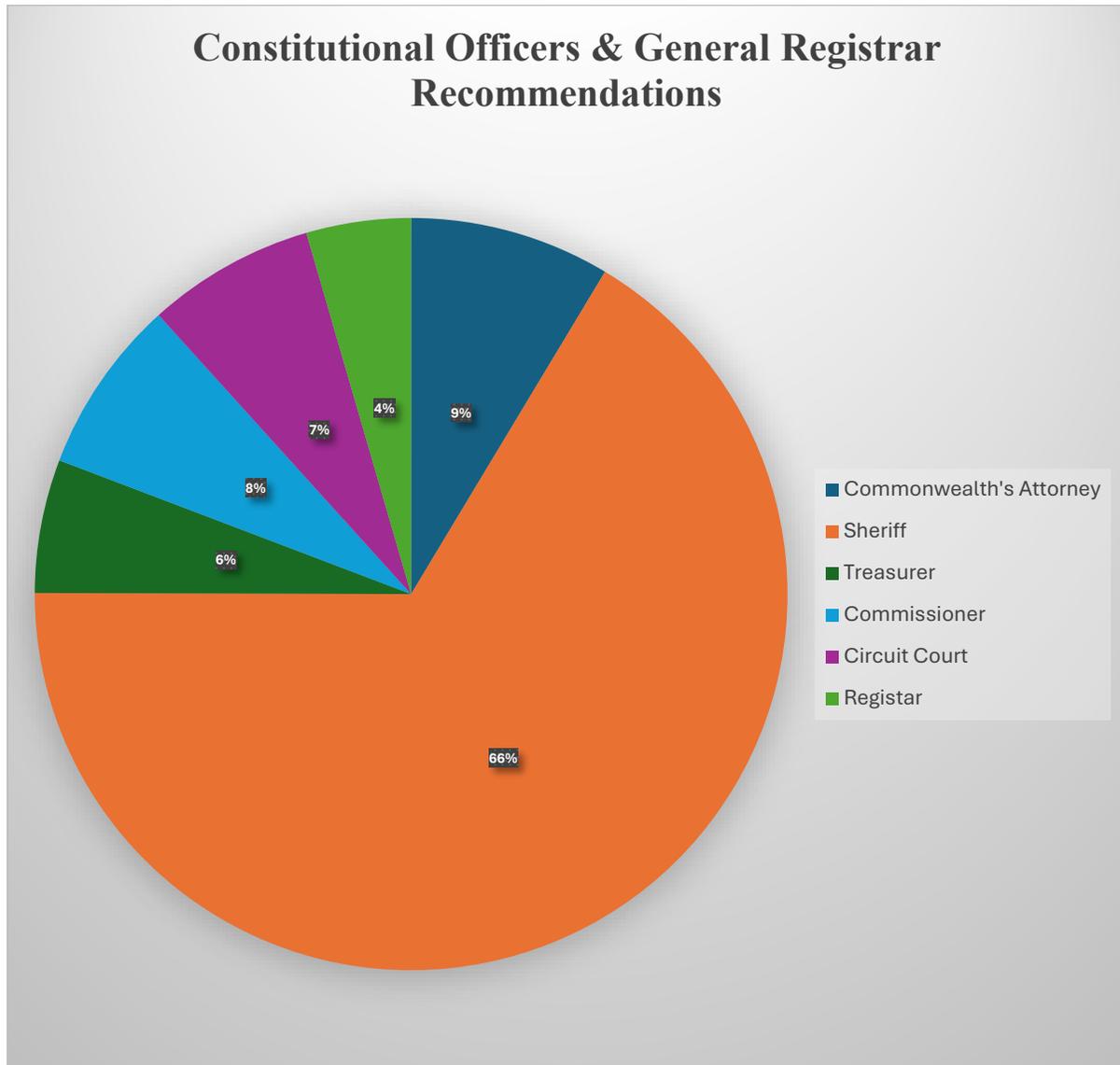
Unique processes ensure that each school division is supported by its specific tax base. Unspent funds appropriated to KWPCS (reserve funds) and additional revenues exceeding budget appropriations (restricted funds) do not revert to the County's general fund. They must be dedicated to KWPCS.

Unlike most jurisdictions where county and school spending are linked, King William's split levy creates two distinct tax systems. The spending of one does not affect the other, and the Board of Supervisors retains authority to set tax rates and allocate revenues accordingly. KWPCS cannot spend revenues from the special tax district until they are appropriated by the Board.



## *Constitutional Officers & General Registrar*

Recommended funding for the five Constitutional offices and the General Registrar is \$5,540,289.00. Each of these offices receives funding through the Governor's budget.





## Contributions to Outside Agencies

Proposed is \$4,429,302.00 in funding for various internal and external agencies that include state and regional entities and non-profit organizations.

Description	FY '24 Approved	FY '25 Approved	FY '26 Agency Request
Peninsula EMS Council	\$2,884	\$2,897	\$2,897
Virginia State Forestry	\$9,698		\$ 9,698
Regional Security Center	\$1,252,244	\$1,247,191	\$1,233,309
Probation/Pre-Trial Services	\$19,200	\$19,200	\$32,200
Legal Aid Works	\$5,440	\$5,440	\$5,440
Middle Peninsula Juvenile Detention (Merrimac)	\$32,401	\$22,459	\$23,096
Middle Peninsula Juvenile Detention (Non-Secure)	\$5,000	\$10,000	\$10,000
Middle Peninsula Planning District	\$37,370	\$37,370	\$ 37,370
Three Rivers SWCD	\$5,000	\$5,000	\$5,000
Middle Peninsula Airport	\$30,000	\$25,000	\$ 25,000
VPPSA Collection Fees	\$985,420	\$1,099,411	\$1,228,055
VPPSA Disposal Fees	\$291,586	\$274,113	\$258,371
County Litter	\$12,000	\$12,000	\$12,000
Three Rivers Heath District	\$167,336	\$167,336	\$179,050
Middle Peninsula CSB	\$71,007	\$81,658	\$90,444
Bay Aging	\$8,120	\$8,120	\$8,364
Bay Aging Transit	\$29,146	\$29,146	\$30,921
LSS	\$602,907	\$602,907	\$571,995
Thrive	\$2,500	\$2,500	\$2,500
VA Career Works	\$4,287	\$4,287	\$4,757
Arts Alive	\$12,000	\$7,500	\$4,500
Walkerton VFD	\$45,000	\$45,000	\$45,000
Mangohick VFD	\$112,955	\$115,055	\$147,955
West Point VFD	\$344,800	\$346,900	\$379,800
Virginia Extension Agency	\$41,936	\$48,886	\$48,886
Juvenile and Domestic Relations District Court	\$5,680	\$5,680	\$8,165
General District Court	\$6,100	\$6,100	\$17,150
Juvenile and Domestic Relations-Court Service's Unit	\$7,425	\$7,425	\$7,379
<b>Total</b>	<b>\$4,149,442</b>	<b>\$4,238,581</b>	<b>\$4,429,302</b>



## Capital & Equipment

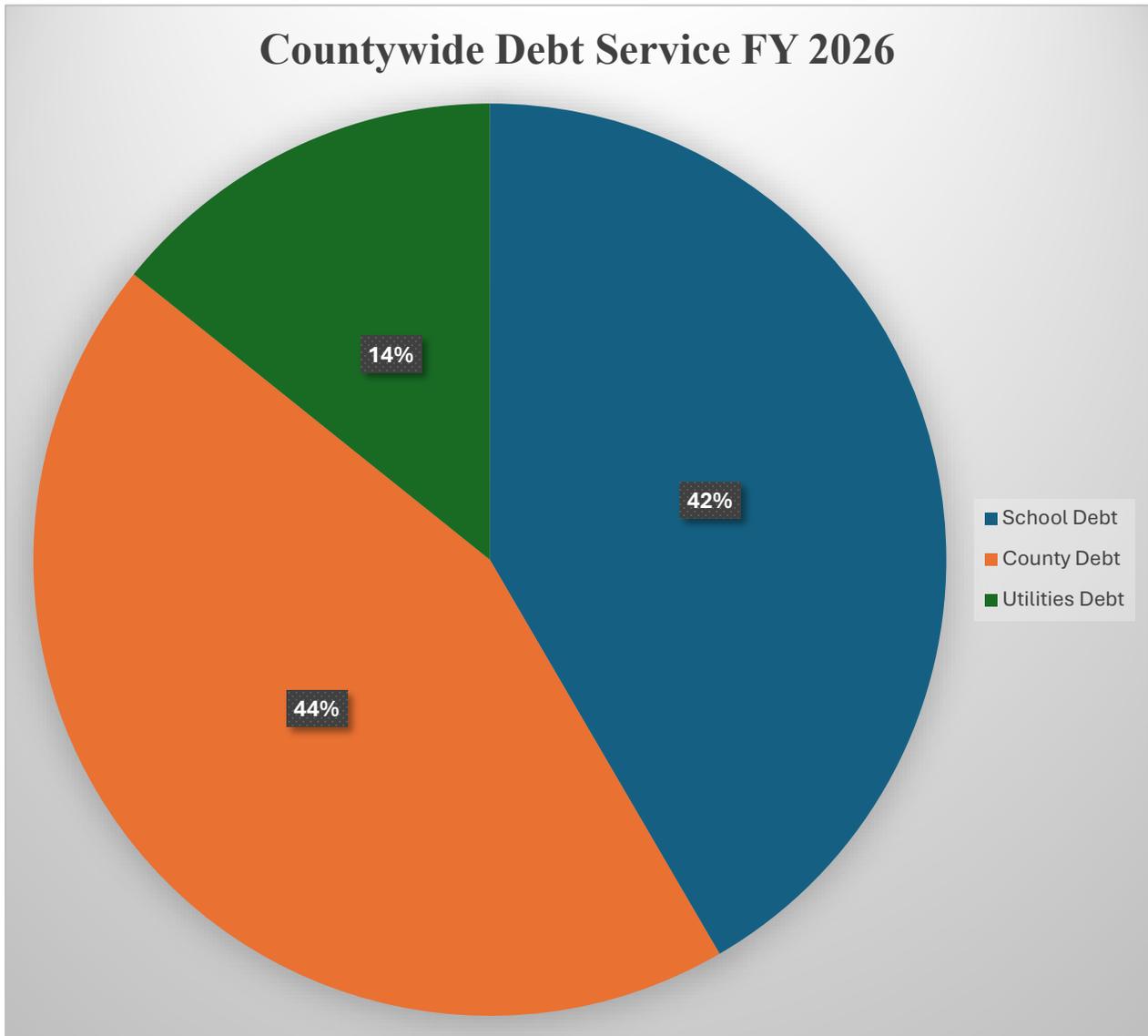
Proposed is \$1,515,000.00 for capital projects in FY '26.

<b>GENERAL DESCRIPTION</b>	<b>FY2026</b>
<b>Admin/Technology</b>	
Software Equipment	\$ 60,000
Cyber Security	\$ 90,000
Getacs	\$ 39,000
<b>General Properties</b>	
HVAC	\$ 100,000
Courthouse Cooling Tower	\$ 350,000
Emergency Battery Backup	
Courthouse Paving	
Treasurer Countertops	\$ 5,000
Treasurer Security Door	\$ 5,000
Roofing Projects	\$ 175,000
<b>Parks, Rec, and Culture</b>	
Parking Improvements at 360	\$ 45,000
<b>Public Safety</b>	
Sheriff Deputies' Vehicle Replacement	\$ 300,000
Sheriff ACO Vehicle Replacement	\$ 70,000
Turn Out Gear	
Station One / Brush Truck	\$ 30,000
Animal Shelter Capital	\$ 10,000
Impound Lot	\$ 32,000
<b>Utilities</b>	
Fountainbleau Well&Pump House	
Vehicle Replacement	\$ 74,000
Existing Central Garage Water Tower	\$ 50,000
Watermain on Sharon Rd	
Relocation of watermain on RT30	
<b>Building &amp; Planning</b>	
Vehicle Replacement	\$ 80,000
<b>Total</b>	<b>\$ 1,515,000</b>



## *Debt Service*

Proposed Countywide Debt Service payments and contributions to reserves for Debt Service are \$3,368,061.00, which is lower than in FY '25.





## *Utility Fund*

The King William County Public Utilities Department is an enterprise fund charging fees for services rendered in an amount great enough to cover its own expenses. Revenues are primarily generated through user fees and connection charges. General Fund tax dollars are typically not used to fund the annual operating expenses of the department. Each year the County reviews the utilities fees to ensure that the ongoing fees are sufficient to cover the continuity of its operations.

The department serves approximately 921 customers.

The total proposed operating budget for FY '26 is \$891,491.43.

The Hampton Roads Sanitary District is responsible for providing wastewater to customers where it is available. The HRSD provides this service, as well as utility billing at no cost to the County.



*Fire & EMS*

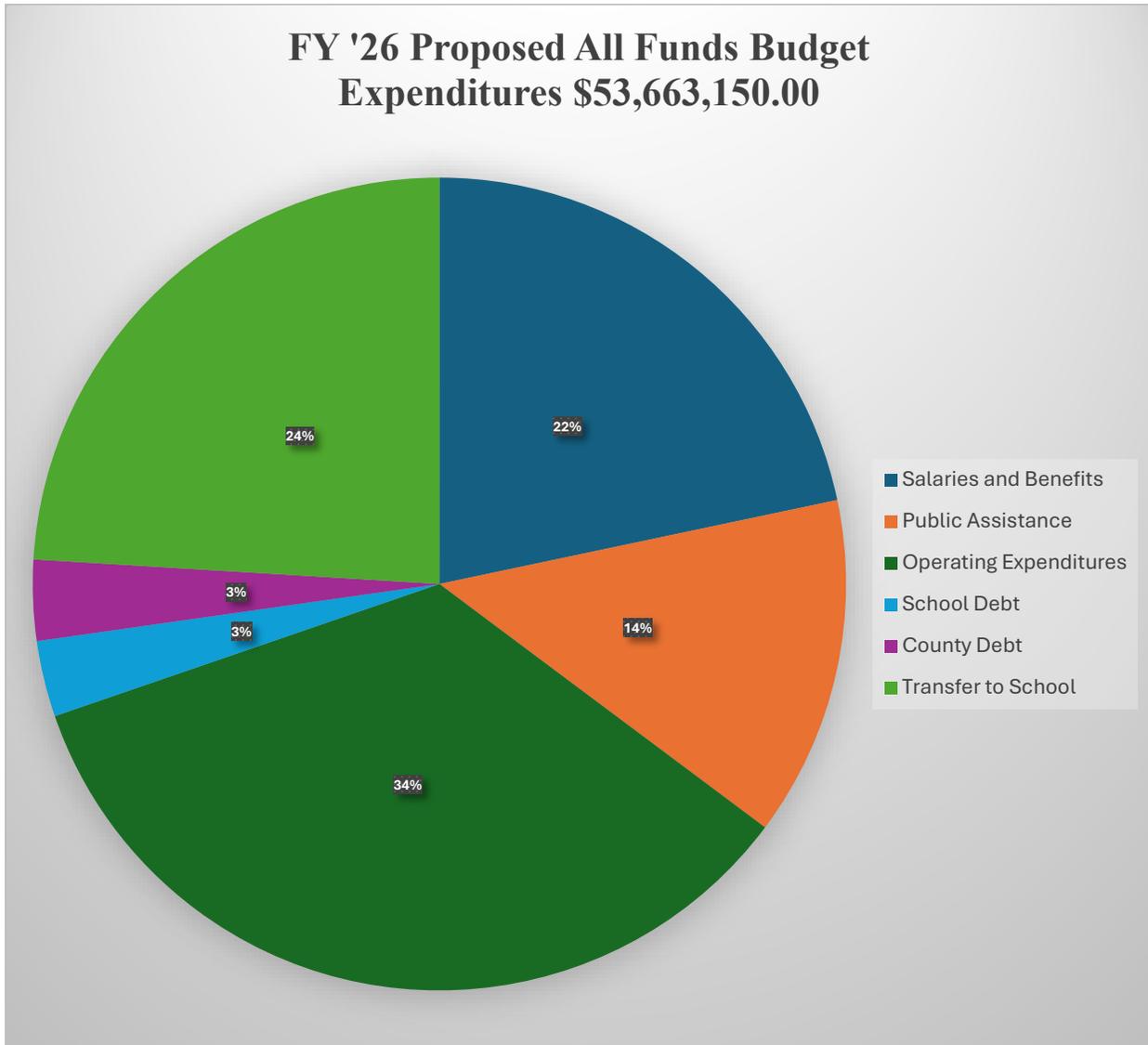
Fire and EMS Budget Analysis - King William County FY 2025-2026					
	<u>Station 1</u>	<u>West Point</u>	<u>Mangohick</u>	<u>Walkerton</u>	<u>Total</u>
Operations/Supplies	\$2,546,465	\$379,800	\$147,955	\$45,000	\$3,119,220
Incentive	\$0	\$5,000	\$5,000	\$0	\$10,000
LODA	\$0	\$12,000	\$4,000	\$0	\$16,000
Radio Service/Contracts	\$92,690	\$171,665	\$65,504	\$33,881	\$363,740
Grant Match	\$25,000	\$0	\$0	\$0	\$0
Brush Truck	\$30,000	\$0	\$0	\$0	\$0
Total	\$2,694,155.00	\$568,465.00	\$222,459.00	\$78,881.00	\$3,508,960.00

**Sec. 74-34 (c) – Exemptions:** The commissioner of the revenue, upon request by the chief officer of a volunteer fire department or volunteer rescue squad on behalf of eligible members, shall waive one motor vehicle license fee annually for each active member of a volunteer fire department or volunteer rescue squad. Each individual, so seeking this waiver, shall request that the chief officer of the volunteer fire department or volunteer rescue squad submit one letter, before March 1 of each year, to the commissioner of the revenue listing the names of all active members in good standing who are requesting the exemption. No member shall be entitled to more than one such annual waiver.



## Expenses

All Funds expenditures for FY '26 are projected to be \$53,663,150.00. This equates to an increase of 7.8% percent from FY '25.

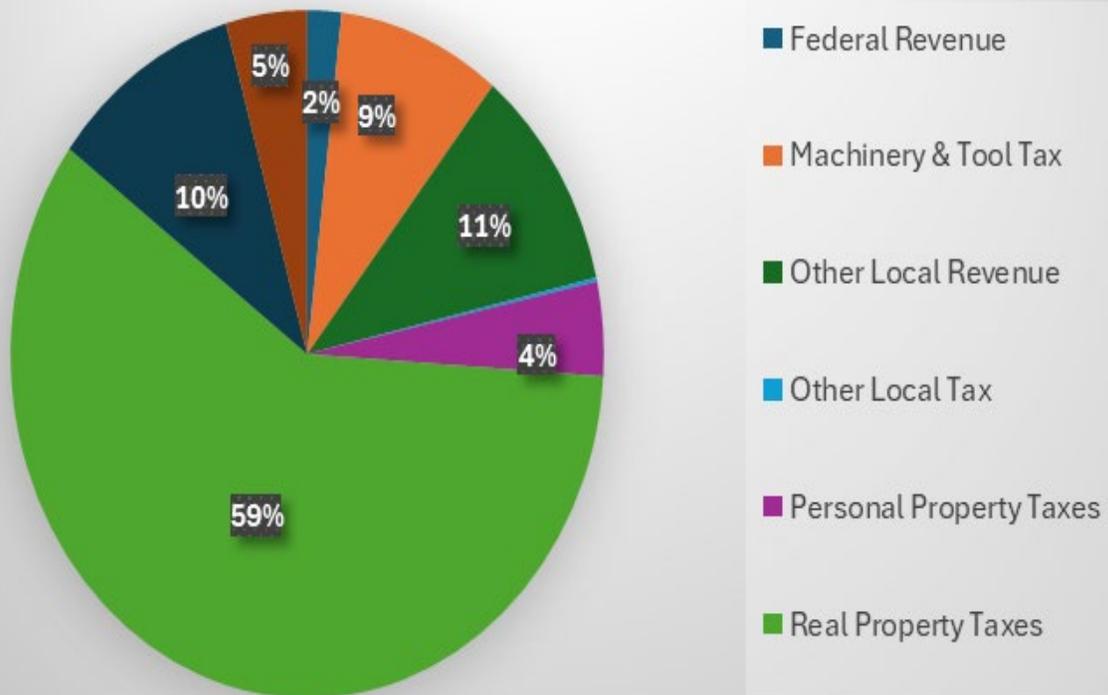




## *Revenues*

All Funds revenue is budgeted at \$53,663,150.00, which is an increase of \$1,954,887.00 over FY '25.

### Proposed All Fund Revenues





## Tax Rates

Tax rates remain in place for FY '26 with the exception of the Real Estate Tax.

For property owners within the **King William County School Division** the combined levies will result in the following rates:

### TAX RATES PER \$100 OF ASSESSED VALUES

	<u>School Fund</u>	<u>General Fund</u>	=	<u>Total Levy</u>	
Real Estate	\$ 0.34.5	\$ 0.30.5	=	\$ 0.65	Changed by 3.5 cents per 100
Mobile Home	\$ 0.34.5	\$ 0.30.5	=	\$ 0.65	Changed by 3.5 cents per 100
Mines and Minerals	\$ 0.31	\$ 0.27	=	\$ 0.58	No Change
Public Service Real Estate	\$ 0.31	\$ 0.27	=	\$ 0.58	No Change
Public Service Personal Property	\$ 2.00	\$ 1.65	=	\$ 3.65	No Change
Personal Property	\$ 2.00	\$ 1.65	=	\$ 3.65	No Change
Vehicle (Car, Truck, Van, & Bike)	\$ 2.00	\$ 1.15	=	\$ 3.15	No Change
Machinery & Tools	\$ 1.25	\$ 1.00	=	\$ 2.25	No Change
Aircraft	\$ 1.30	\$ 0.00	=	\$ 1.30	No Change



## *King William County Fiscal Year 2026 Proposed Budget*

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For property owners within the **Town of West Point**, the levies will result in the following rates:

### **TAX RATES PER \$100 OF ASSESSED VALUES**

	<u>General Fund</u>	
Real Estate	\$ 0.30.5	Changed by 3.5 cents per 100
Mobile Home	\$ 0.30.5	Changed by 3.5 cents per 100
Mines and Minerals	\$ 0.27	No Change
Public Service Real Estate	\$ 0.27	No Change
Public Service Personal Property	\$ 1.65	No Change
Personal Property	\$ 1.65	No Change
Vehicle (Car, Truck, Van, & Bike)	\$ 1.15	No Change
Machinery & Tools	\$ 1.00	No Change
Aircraft	\$ N/A	No Change



## **King William County Tax Increase Analysis**

Cost of a \$0.035 real estate tax increase

<b>Assessed Value</b>	<b>Annual Cost</b>	<b>Monthly Cost</b>
\$25,000	\$8.75	\$0.73
\$50,000	\$17.50	\$1.46
\$75,000	\$26.25	\$2.19
\$100,000	\$35.00	\$2.92
\$125,000	\$43.75	\$3.65
\$150,000	\$52.50	\$4.38
\$200,000	\$70.00	\$5.83
\$250,000	\$87.50	\$7.29
\$300,000	\$105.00	\$8.75
\$400,000	\$140.00	\$11.67
\$500,000	\$175.00	\$14.58
\$600,000	\$210.00	\$17.50
\$700,000	\$245.00	\$20.42
\$800,000	\$280.00	\$23.33
\$900,000	\$315.00	\$26.25
\$1,000,000	\$350.00	\$29.17



## *Unassigned Fund Balance*

The current Financial Policy of the County calls for the Unassigned Fund Balance to be at least 20 percent of General Fund expenditures. The Board of Supervisors amended the policy to not include fund balances maintained by the King William School Division in the overall total because those funds cannot be spent for School Division purposes per the Split Levy Agreement with West Point.

For the proposed FY '26 Budget, \$1,146,902.00 from the Unassigned Fund Balance is recommended to be used to assist with funding expenditures. This would leave the Unassigned Fund Balance percentage at 24.4%, for a total of \$5,732,366.00 overall.



## *Summary*

The proposed Budget for FY'26 is balanced in accordance with State financial principles and those policies adopted and adhered to by the Board of Supervisors.

Budget highlights include:

- A 3.5 cents per \$100 tax increase on Real Estate.
- Funding for debt service obligations.
- An increase of \$750,000.00 to the King William County Public Schools over FY '25 totals
- Funding for Constitutional Offices and the General Registrar
- Funding for Fire & EMS career and volunteer units
- Funding for capital projects
- Funding for outside organizations
- Funding for 175 full-time and 34 part-time employees
- A 3% across-the-board salary increase for current full-time employees
- No increase in employees' Local Choice insurance premiums
- Unassigned Fund Balance at 24.4%

I look forward to future discussions as we work toward the adoption of the FY '26 Budget by May 12, 2025.