

COUNTY OF YORK

MEMORANDUM

DATE: April 6, 2020

TO: York County Board of Supervisors

FROM: Neil A. Morgan, County Administrator 

SUBJECT: Updated Information on the FY2021 Proposed Budget

As we prepare for the April 21, 2020 budget public hearing, I wanted to provide you with an update on my budget recommendation. When I presented the proposed budget on March 17, 2020 it was shortly after the President had declared a National Emergency related to Coronavirus. As I reported in that presentation, I would come back to the Board of Supervisors with a revised recommendation in the following weeks to incorporate the economic effects of the Coronavirus on my recommended budget and to give the public meaningful information for participation with regard to the FY 2021 recommended budget. Over the past couple of weeks, the budget committee and I have been working to identify the extent of the potential revenue reduction and develop a plan to ensure a balanced and realistic budget.

General Fund Revenues:

The uncertainty of the duration of the pandemic and timing of the affected revenue sources makes it challenging to predict the revenue loss on the FY 2021 budget. However, we have reviewed the individual revenue sources and developed estimates factoring in the scale of revenues and the risks to the revenue streams. Please see Attachment 1 for more detailed information on the revenue risks, projection assumptions and the factors that we will be watching over the next few months as revenues stabilize during the recovery phase.

The revenue streams most affected by the layoffs, business closures and tourism decline created by the pandemic, fall into the following categories:

- Sales tax
- Meals tax
- Lodging taxes
- Business, professional, occupational licenses taxes

Assumptions have also been made on the reduction of other revenue sources that may be impacted. The following is a summary of the revenue changes made in the revised recommended budget:

Revenue Source	Proposed Budget 3/17/2020	Revised Proposed Budget 4/21/2020	Dollar Decrease	Percent Decrease
Real Estate	\$ 74,782,000	\$ 73,782,000	\$ 1,000,000	1.3%
Personal Property	16,339,000	15,539,000	800,000	4.9%
Sales Tax	11,000,000	9,900,000	1,100,000	10.0%
Historic Triangle Tax	4,400,000	3,800,000	600,000	13.6%
Lodging Tax	1,728,000	1,328,000	400,000	23.1%
Meals Tax	3,557,000	2,657,000	900,000	25.3%
BPOL	7,150,000	5,950,000	1,200,000	16.8%
Other Local Revenue	15,090,015	14,463,015	627,000	4.2%
State & Federal Revenue	14,345,430	14,142,430	203,000	1.4%
All other General Fund	2,397,755	2,127,755	270,000	11.3%
Total Reductions	\$ 150,789,200	\$ 143,689,200	\$ 7,100,000	4.7%

General Fund Expenditures:

In order to balance the General Fund budget for the reduced revenues, the expenditures and transfers to other funds required reduction. The budget committee carefully reviewed the compensation adjustments, personnel changes, new initiatives, school contributions, community contributions, outside agency funding and capital projects funding included in the original recommendation and in most cases new items proposed during the budget development process were eliminated.

The revised budget includes no compensation adjustment for employees, but we were able to maintain the employee's share of the health insurance premiums at the same level as the current year thereby avoiding shifting more costs to the employees during a period when their salaries will not be increasing. Overtime was greatly reduced in all departments in most cases to funding levels equal to FY 2020. All new positions recommended including a new hybrid crew, school resource officers, over hire fire fighters, deputies needed to create a waterfront district patrol and information technology staffing for increased cybersecurity were excluded. The recommendation includes eliminating the proposed increase in funding for the schools, as well as, decreasing the funding by an additional \$500,000 below the FY 2020 budget contribution level. Expenditure reductions were made throughout the budget for other discretionary items such as: professional development, minor furnishings, small equipment and minor capital outlays.

Community Support:

Included in the budget are contributions to other organizations which are divided into two groups: those that have formal contribution arrangements with the County and those that do not have formal contribution arrangements.

For organizations or agencies where the County has a commitment as part of a MOU or contractual arrangement, the revised recommendation remains the same as what was proposed in the recommended budget. In some cases our regional partners were able to revise their own budgets and provide reduced requested amounts to the County. For those without formal commitments, I have separated those into two categories. I'm recommending that for organizations that during a recession provide services at either a free or a reduced cost remain the same in the revised recommendation. This will provide them with the essential resources that they will require during these financially uncertain times as they support our citizens. For all other organizations or agencies that the County has provided funding for in the past, the revised recommendation reduces their funding to 95% of the County's FY 2020 contribution. Any new requests were eliminated.

The following is a summary of the changes made in the General Fund by category:

General Fund Expenditure Category	Reduction in Budget
Transfer to School	\$ 1,600,000
Cash transfer to the Capital Projects Fund	2,000,000
Cash transfer to the Stormwater Capital Projects Fund	200,000
Compensation increase, new position & vacancy assumption	1,900,000
Fuel savings and related vehicle costs	200,000
Community Support/Outside Agency	300,000
Department discretionary expenditures	500,000
Yorktown Library construction delay	50,000
Computer replacements	200,000
Debt Service due to delay in projects	400,000
Total Reductions	7,350,000
Additional bank card fees	(250,000)
Net Change in General Fund Expenditures	\$ 7,100,000

Capital Projects and Debt Service Funds:

During uncertain times it is especially important to protect the County's cash flow and try to limit the use of reserves. Keeping that in mind, the revised budget eliminates the majority of the planned cash capital funding for capital projects in FY 2021 except for \$1,000,000 which will be used as a contingency for essential projects for the County and \$250,000 of expected grant funding. All years of the capital projects fund have been shifted out one year. This includes the construction and renovation of the Yorktown Library. With the shifting of the capital projects out a year, the need for borrowing for capital projects has also been postponed for each year reducing debt service expense.

Because a portion of the meals tax revenue provides funding for stormwater and sewer projects and this tax is expected to decline significantly, the stormwater, sewer, solid waste and other capital projects were reviewed and greatly reduced. In many cases projects were also shifted out one year.

Tourism, Enterprise and Internal Services Funds:

Because 60% of the lodging tax and the occupancy tax are the funding source for the Tourism Fund and these two revenue sources are expected to decrease by approximately twenty-five percent in FY 2021, tourism events and programs were carefully assessed and were reduced or eliminated as much as possible while maintain historically popular activities. Events such as the Rhythm’s Concerts and the Sounds of Summer concert series were reduced. The Scrumptious event, the fireworks for the 4th of July and the waterfront ambassador/parking program have been eliminated. We also suspect that social distancing restrictions will make it appropriate to minimize these types of activities during the upcoming summer.

The following summarizes the changes to the other funds in the budget:

Fund/Fund Type	Proposed Budget 3/17/2020	Revised Proposed Budget 4/21/2020	Dollar Decrease	Percent Decrease
Tourism Fund	\$ 3,755,500	\$ 3,032,500	\$ 723,000	19.3%
Other Special Revenue Funds	10,274,050	9,981,960	292,090	2.8%
County Capital Projects Fund	9,490,000	1,250,000	8,240,000	86.8%
Stormwater Capital Projects Fund	3,791,885	1,730,495	2,061,390	54.4%
Debt Service Funds	25,626,235	25,262,660	363,575	1.4%
Sewer Fund	13,132,515	10,969,430	2,163,085	16.5%
Other Enterprise Funds	11,214,620	11,177,985	36,635	0.3%
Internal Service Funds	21,783,435	20,780,010	1,003,425	4.6%
	\$ 99,068,240	\$ 84,185,040	\$ 14,883,200	

As you are aware the situation is very fluid. We will continue to monitor the FY2020 activities as we progress toward year-end and acquire more information which may impact on the FY 2021 budget. I’m anticipating providing the Board with an update over the summer once additional information becomes known about the extent of the economic impact of the coronavirus on the FY2021 budget. More detailed information is available on the County’s website at www.yorkcounty.gov/budget.

- Attachment 1: Revenue Forecasting Impacts of the Coronavirus
- Attachment 2: Updated Financial Summaries
- Attachment 3: Updated Capital Project Fund Summary

**Revenue Forecasting Impacts of the Coronavirus
Report #1
March 2020**

The financial and economic impacts of the coronavirus are unpredictable and uncertain for governments, businesses and families. However, monitoring economic, financial and budgetary trends on a regular basis will reduce the uncertainty and provide enhanced information for decision-making as we progress through the stages of the crisis. This is the first in a series of reports that will:

- evaluate the risks to the County’s revenues and overall finances;
- provide analysis of revenue trends;
- update revenues collected; and
- provide revenue projections.

In March 2020, York County formed a team comprised of the offices of County Administration, Commissioner of the Revenue, Treasurer and Finance, to increase tracking and analysis of the revenues and cashflows. This team is also monitoring the unprecedented emergency actions of the Federal Government which creates a higher level of uncertainty relative to our local revenues. The information from the revenue forecasts is being used to adapt expenditure plans, consider potential use of reserves, assess risks to cashflows and evaluate debt issuance plans.

Evaluation of Revenue Risks:

The first objective of the report series is to evaluate the risk level of the County’s individual revenue sources and establish the new estimates for both FY2020 and FY2021. These initial revenue projections were used to determine the revenue adjustments for the FY2021 Budget to be presented at the April 21 Board of Supervisors meeting. Another objective of the report series will be to gain clarity on the trends and remove uncertainty in the revenue forecasts so that over time the ● Moderate and ● High indicators become ● Low as the crisis evolves and recovery begins.

	Level of Risk & Uncertainty
●	Low
●	Moderate
●	High

Table 1: FY2020 Revenue Risk Analysis and Projection:

FY2020 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2020 Budget	Anticipated Change	Factors
●	Real Estate	\$73,196,808	\$(1,100,000)	<ul style="list-style-type: none"> • low risk due to stable assessed values (beginning of two year reassessment cycle) • high confidence in overall revenue stability because real estate represents 49% of the total revenues • reduced new construction assumption • reduced collection rate
●	Public Service Corp.	2,700,000	0	<ul style="list-style-type: none"> • No impact expected from the coronavirus. \$700,000 favorable variance projected due to the power plant not closing in FY2020
●	Personal Property	15,700,000	(500,000)	<ul style="list-style-type: none"> • low risk due to stable property values established on Jan 2020 used for June and Dec billings • reduced collection rate • Watch – March 2020 new cars were 60% below previous month as citizens adjusted to staying in their homes and limiting new car shopping
●	State - PPTRA	8,742,000	0	<ul style="list-style-type: none"> • No impact expected
●	State - Other	4,639,000	0	<ul style="list-style-type: none"> • Anticipating reductions from State once the governor and legislator have the opportunity to re-evaluate current year impacts and the FY2021 budget, but currently not expecting FY2020 reductions • Watch – for return of local aid to commonwealth

FY2020 Revenue Risk Analysis and Projection

Risk Level	Revenue Category	FY2020 Budget	Anticipated Change	Factors
●	Sales Taxes	10,765,000	(600,000)	<ul style="list-style-type: none"> ● The reduction is a high level estimate as very little information is available. It assumes that grocery sales will be significantly higher in March and April than previous months due to families stocking up but that other retail sales will drop significantly. ● Internet sales are expected to increase significantly. However, the state's allocation process is not specific to localities' sales so the impact is unknown at this point. ● Watch – State has allowed merchants to apply for and delay tax submission for 30 days, the impact is unknown at this time
●	Tourism Sales Taxes	4,200,000	(500,000)	<p>Same comments as Sales Taxes above</p> <ul style="list-style-type: none"> ● Because the Tourism Sales Taxes do not include groceries, the reduction to this tax will be higher than the 1 cent Sales Tax revenues
●	BPOL	6,855,000	200,000	<ul style="list-style-type: none"> ● Revenues were collected prior to the coronavirus impact as taxes were due on March 1. ● Because the economy was doing well at the point of tax collection the revenue are \$200,000 more than budget ● Watch – there have been proposals at a state level to return these taxes to small businesses. At this point, nothing has happened.

FY2020 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2020 Budget	Anticipated Change	Factors
●	Motor Vehicle Licenses	1,650,000	(50,000)	<ul style="list-style-type: none"> Slightly fewer new vehicle registrations than budgeted Watch for lower new vehicle purchases and increased disposals as citizens encounter higher financial stress
●	Lodging	1,570,000	(400,000)	<ul style="list-style-type: none"> At this point, \$600,000 is still required to be collected to attain the current year's budget. This assumption assumes only \$200,000 will be collected in the remainder of the year as hotel stays are dropping substantially. This represents a 31% reduction for the year
●	Meals Taxes	3,320,000	(400,000)	<ul style="list-style-type: none"> At this point there is \$1.1 million left to be collected to attain the current year's budget. Due to continuing takeout and delivery services some of these revenues will be realized. At this point, restaurants are closed to dining, but takeout and delivery services have expanded. Several destination restaurants have closed, with the expectation that most will reopen sometime in FY2021. We have started monitoring the number of restaurants that have not submitted their taxes. At this point the number not paying is very low.

FY2020 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2020 Budget	Anticipated Change	Factors
●	Permits, Fees & Regulatory Licenses	950,000	(100,000)	<ul style="list-style-type: none"> • Collection fees were running 2% over budget prior to the crisis • Construction continues to be strong while firms adhere to social distancing • Reduction assumes that construction will slow at the end of the fiscal year as less people are out looking for new homes while economic uncertainty and cash flow concerns may slow down construction.
●	Charges for Services	2,235,000	(300,000)	<ul style="list-style-type: none"> • \$650,000 remains to be collected which includes many parks and recreation programs anticipated to be cancelled or severely impacted this year • This category includes ambulance billing. The impact is unknown as the expectation is that the number of transports will increase, however, the COVID-19 cases may not be billable as the Federal Government is waiving many of the health costs to individuals. The impact is completely unknown at this point.
●	Other (Numerous Small Revenues)	9,899,192	(450,000)	<ul style="list-style-type: none"> • General placeholder for reduced revenues. This will be fine-tuned as more information becomes available
	Totals	\$146,422,000	\$(4,200,000)	3% Projected Revenue Shortfall

Table 2: FY2021 Revenue Risk Analysis and Projection:

FY2021 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2021 Proposed Budget	Anticipated Change	Factors
●	Real Estate	\$74,782,000	\$(1,000,000)	<ul style="list-style-type: none"> • low risk due to stable assessed values (beginning of two year reassessment cycle) • high confidence in overall revenue stability because real estate represents 49% of the total revenues • reduced new construction assumption • reduced collection rate
●	Public Service Corp.	2,120,000	0	<ul style="list-style-type: none"> • No impact expected from the coronavirus. Assessed values are stable and reflect reduction due to power plant closure
●	Personal Property	16,339,000	(800,000)	<ul style="list-style-type: none"> • low risk due to stable property values established on Jan 2020 used for June and Dec billings • Assumes significant reduction in collection rate, combined with reduction in Jan 2021 vehicle values due to increased depreciation of current vehicles and reduced new vehicle purchases • Watch – March 2020 new cars were 60% below previous month as citizens adjusted to staying in their homes and limiting new car shopping
●	State - PPTRA	8,742,000	0	<ul style="list-style-type: none"> • No impact expected
●	State - Other	4,894,462	(200,000)	<ul style="list-style-type: none"> • Anticipating reductions from State once the governor and legislator have the opportunity to re-evaluate the FY2021 budget, current estimate assumes reduction of salary increases • Watch – for return of local aid to commonwealth

FY2021 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2021 Proposed Budget	Anticipated Change	Factors
●	Sales Taxes	11,000,000	(1,100,000)	<ul style="list-style-type: none"> • The reduction is a high level estimate as very little information is available. It assumes economic uncertainty will reduce consumer spending as families and businesses save for uncertain times early in the fiscal year. • Watch for indications of a return to consumer confidence in upcoming months • Internet sales are expected to increase significantly. However, the state's allocation process is not specific to localities' sales so the impact is unknown at this point. • Watch – State has allowed merchants to apply for and delay tax submission for 30 days, the impact is unknown at this time so the possibility exists that the relief may be extended.
●	Tourism Sales Taxes	4,400,000	(600,000)	<p>Same comments as Sales Taxes above</p> <ul style="list-style-type: none"> • Because the Tourism Sales Taxes do not include groceries, the reduction to this tax will be higher than the 1 cent Sales Tax revenues

FY2021 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2021 Proposed Budget	Anticipated Change	Factors
●	BPOL	7,150,000	(1,200,000)	<ul style="list-style-type: none"> • Business revenues are anticipated to be significantly lower as many businesses will have been closed down for several weeks and possibly months at the end of prior fiscal year. • Watch for signs of recovery and adjust revenue aspects as information becomes available hopefully in early FY2021 • Watch – there have been proposals at a state level to return these taxes to small businesses. At this point, nothing has happened.
●	Motor Vehicle Licenses	1,636,000	(100,000)	<ul style="list-style-type: none"> • Assumes lower vehicle registrations • Watch for lower new vehicle purchases and increased disposals as citizens encounter higher financial stress
●	Lodging	1,728,000	(400,000)	<ul style="list-style-type: none"> • Assumes a significant reduction in travel and tourism as families and businesses may continue to stay at home even after the health crisis passes. The timing for recovery is extremely uncertain at this time.

FY2021 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2021 Proposed Budget	Anticipated Change	Factors
●	Meals Taxes	3,557,000	(900,000)	<ul style="list-style-type: none"> • This initial assessment assumes a significant reduction in meals taxes. At this point, restaurants are closed to dining, but takeout and delivery services have expanded. • Several destination restaurants have closed, with the expectation that most will reopen sometime in FY2021. • We have started monitoring the number of restaurants that have not submitted their taxes. At this point the number not paying is very low.
●	Permits, Fees & Regulatory Licenses	1,000,000	(300,000)	<ul style="list-style-type: none"> • Construction continues to be strong while firms adhere to social distancing • Reduction assumes that construction will slow at the end of the fiscal year and continue to be slow at the beginning of the year. • Reduction anticipates that home additions and improvements will be placed on hold due to social distancing and economic uncertainty • Watch for signs of recovery in future months

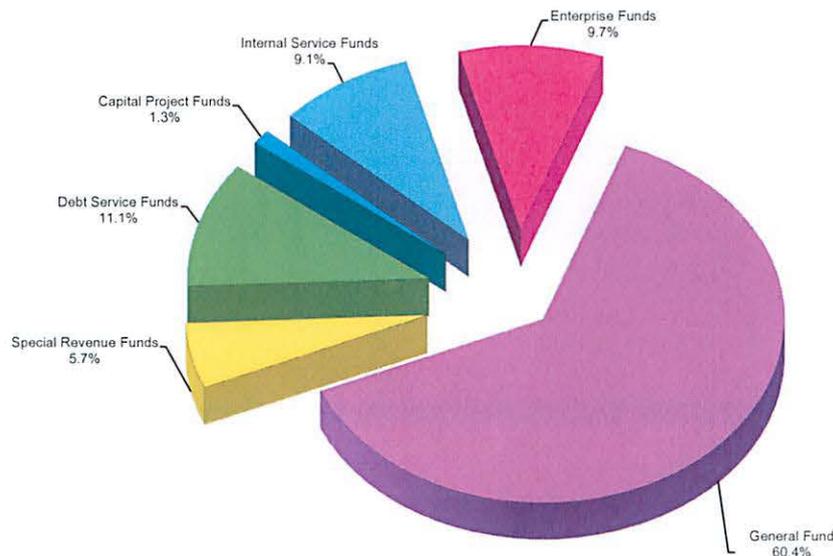
FY2021 Revenue Risk Analysis and Projection				
Risk Level	Revenue Category	FY2021 Proposed Budget	Anticipated Change	Factors
●	Charges for Services	2,559,000	(300,000)	<ul style="list-style-type: none"> Assumes that summer parks and recreation programs will be severely impacted this year. This category includes ambulance billing. The impact is unknown as the expectation is that the number of transports will increase, however, the COVID-19 cases may not be billable as the Federal Government is waiving many of the health costs to individuals. The impact is completely unknown at this point.
●	Other (Numerous Small Revenues)	10,881,738	(200,000)	<ul style="list-style-type: none"> General placeholder for reduced revenues. This will be fine-tuned as more information becomes available
	Totals	\$150,789,200	\$(7,100,000)	4.7% Projected Revenue Shortfall

**Summary of Revenues by Fund
Fiscal Year 2021**

Description	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Original Revenues	FY2021 Revised Proposed Revenues
General Fund				
Property Taxes	\$ 90,146,330	\$ 90,807,443	\$ 92,371,808	\$ 92,241,000
Other Local Taxes	26,818,680	31,490,036	31,861,000	28,655,000
Permits, Fees and Regulatory Licenses	1,037,354	1,104,298	950,000	700,000
Fines and Forfeitures	345,783	433,857	343,000	478,000
Use of Money and Property	741,335	1,411,517	779,500	1,033,000
Charges for Services	2,305,847	2,365,245	2,235,000	2,343,700
Fiscal Agent Fees & Administration	233,065	241,300	238,000	288,947
Miscellaneous	328,379	275,422	165,000	181,934
Recovered Costs	1,435,686	1,429,645	1,368,000	1,479,132
State	13,923,797	13,540,932	13,381,000	13,422,462
Federal	569,361	695,535	613,000	708,969
Other Sources	2,539,507	5,809,055	2,116,692	2,127,756
Total General Fund	140,425,124	149,604,285	146,422,000	143,659,900
Special Revenue Funds				
Tourism Fund	3,578,900	3,616,048	3,593,320	3,032,500
Social Services Fund	6,707,889	6,939,868	7,141,899	6,926,872
Law Library Fund	8,245	8,980	9,600	9,150
Children and Family Services Fund	1,383,795	1,396,136	1,447,432	1,580,012
Community Development Authority Revenue Account Fund	981,450	1,205,296	875,247	1,039,373
Grant Fund	-	4,017,007	365,000	380,000
Debt Service Funds				
County Debt Service Fund	12,319,475	4,382,979	3,540,080	3,253,445
School Debt Service Fund	15,518,226	18,899,722	15,976,061	20,581,955
Capital Project Funds				
Stormwater Management Fund	1,604,104	2,333,249	2,343,000	2,185,000
Yorktown Capital Improvements Fund	789,546	668,817	429,767	-
County Capital Fund	14,361,187	11,113,959	11,431,000	1,295,000
Internal Service Funds				
Workers' Compensation Fund	68,309	12,188	-	-
Revenue Stabilization Reserve Fund	1,054,458	66,959	-	-
Vehicle Maintenance Fund	4,046,325	4,367,322	4,473,750	4,558,500
Health & Dental Insurance Fund	13,415,464	12,993,687	12,477,683	12,706,994
Information Technology Fund	-	1,697,271	1,452,541	1,374,139
Enterprise Funds				
Solid Waste Management Fund	4,467,610	4,704,697	5,822,000	5,833,861
Water Utility Fund	1,378,101	322,251	340,000	339,855
Sewer Utility Fund	14,938,922	15,187,518	13,140,800	11,860,500
Yorktown Operations Fund	189,867	160,485	171,201	171,580
Regional Radio Project Fund	3,990,156	4,054,311	4,089,211	4,595,444
Total	241,227,153	247,753,035	235,541,592	225,384,080
Transfers	(23,550,711)	(35,325,369)	(31,507,808)	(28,667,940)
Total - Net	\$ 217,676,442	\$ 212,427,666	\$ 204,033,784	\$ 196,716,140

Summary of Expenditures/Expenses by Fund Fiscal Year 2021

Description	FY2018 Actual Expenditures/ Expenses	FY2019 Actual Expenditures/ Expenses	FY2020 Original Expenditures/ Expenses	FY2021 Revised Proposed Expenditures/ Expenses
General Fund				
Administrative Services	\$ 2,764,435	\$ 2,857,714	\$ 3,117,796	\$ 3,144,009
Judicial Services	2,897,936	2,990,821	3,281,999	3,138,132
Public Safety	33,453,635	34,890,449	36,679,503	37,256,622
Planning & Development Services	2,229,082	2,335,248	2,565,728	2,653,495
Management Services	8,972,986	9,009,602	9,537,676	9,497,365
Education & Educational Services	62,909,526	64,115,991	65,996,541	66,187,815
Human Services	3,600,576	3,672,419	3,973,947	3,944,203
Public Works	8,268,724	8,611,739	9,280,907	9,388,068
Community Services	2,904,498	3,177,318	3,258,864	3,198,944
Capital Outlay & Fund Transfers	4,753,232	14,067,814	7,040,080	4,593,445
Non-Departmental	1,657,607	1,493,959	1,688,959	657,802
Total General Fund	134,412,237	147,223,074	146,422,000	143,659,900
Special Revenue Funds				
Tourism Fund	4,027,770	3,592,788	3,593,320	3,032,500
Social Services Fund	6,858,319	6,901,688	7,292,257	6,926,872
Law Library Fund	5,017	4,095	7,500	6,000
Children and Family Services Fund	1,394,072	1,536,546	1,532,567	1,629,712
Community Development Authority Revenue Account Fund	981,450	1,205,296	875,247	1,039,373
Grant Fund	-	3,056,279	365,000	380,000
Debt Service Funds				
County Debt Service Fund	13,286,850	4,347,051	3,540,080	4,680,704
School Debt Service Fund	15,508,019	18,745,147	15,976,061	20,581,955
Capital Project Funds				
Stormwater Management Fund	1,270,782	1,164,645	2,361,264	1,730,496
Yorktown Capital Improvements Fund	-	-	-	-
County Capital Fund	5,540,878	9,918,982	15,185,644	1,250,000
Internal Service Funds				
Workers' Compensation Fund	389,368	495,334	327,097	342,624
Revenue Stabilization Reserve Fund	600,000	1,665,460	780,000	-
Vehicle Maintenance Fund	3,836,648	4,117,696	5,160,875	4,558,500
Health & Dental Insurance Fund	10,187,523	12,508,029	12,831,960	14,504,746
Information Technology Fund	-	1,247,521	1,452,541	1,374,139
Enterprise Funds				
Solid Waste Management Fund	4,252,661	4,830,363	5,729,571	5,958,822
Water Utility Fund	1,751,338	4,036,161	544,257	339,855
Sewer Utility Fund	10,348,382	11,691,103	13,604,029	10,969,432
Yorktown Operations Fund	77,918	72,334	199,351	171,580
Regional Radio Project Fund	3,859,522	4,075,750	4,144,607	4,707,729
Total	218,588,754	242,435,343	241,925,228	227,844,939
Transfers	(23,550,711)	(35,325,369)	(31,507,808)	(28,667,940)
Total - Net	\$ 195,038,043	\$ 207,109,974	\$ 210,417,420	\$ 199,176,999



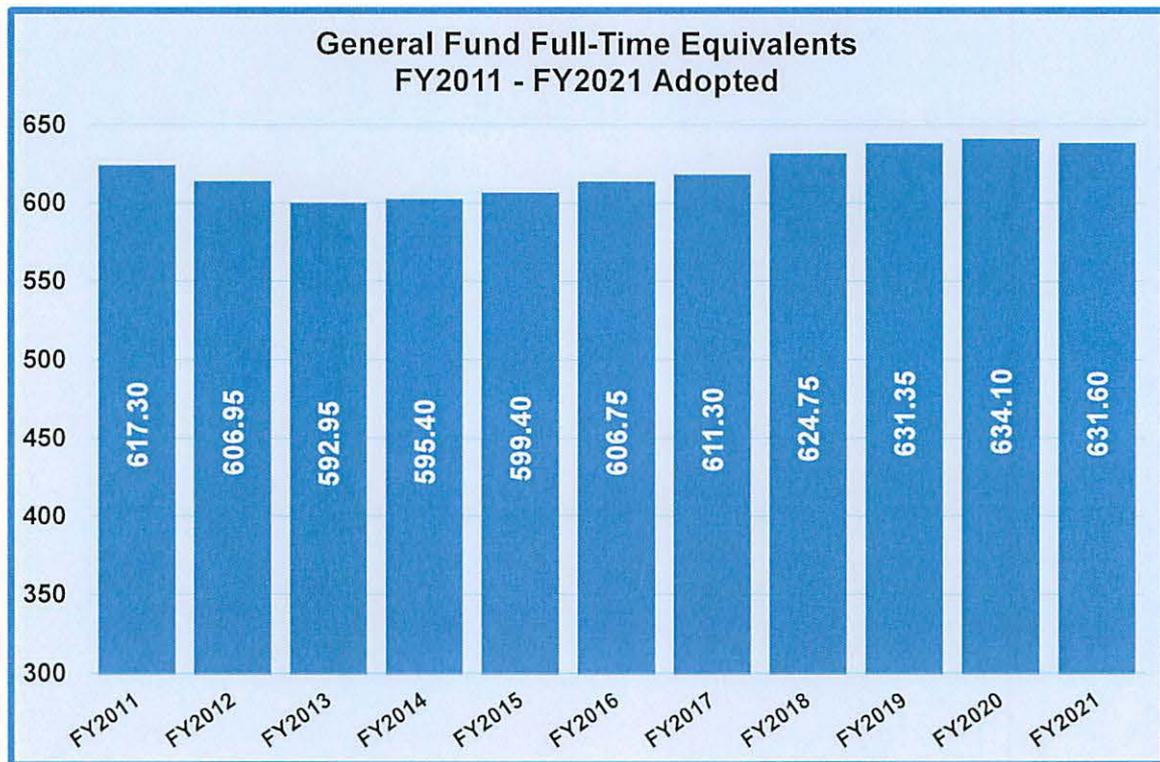
Summary of Total Entity Funded Full-time Equivalents (FTE's)

	Actual <u>FY2018</u>	Actual <u>FY2019</u>	Adopted <u>FY2020</u>	Revised Proposed <u>FY2021</u>	Change in FTE's	<u>Notes</u>
General Fund						
Board of Supervisors	1.00	1.00	1.00	1.00	-	
County Administration	4.50	4.55	5.55	5.55	-	
Public Affairs	4.00	4.00	4.00	3.00	(1.00)	(A)
Video Services	5.50	5.50	3.50	3.50	-	
County Attorney	3.00	4.00	4.00	4.00	-	
General Registrar's Office	3.50	3.50	3.50	3.50	-	
Circuit Court	1.50	1.50	1.50	1.50	-	
Clerk of the Circuit Court	14.00	14.00	14.00	14.00	-	
Commonwealth's Attorney	12.75	12.75	12.75	12.75	-	
Victim-Witness Assistance Program	3.00	3.00	3.00	3.00	-	
Domestic Violence Program	0.75	0.75	0.75	0.75	-	
Sheriff General Operations	18.50	18.50	14.50	14.00	(0.50)	(B)
Law Enforcement	57.00	57.00	56.00	57.00	1.00	(B)
Investigations	15.00	15.00	15.00	14.00	(1.00)	(B)
Civil Operations/Court Security	18.00	18.00	18.00	19.00	1.00	(B)
Sheriff Community Services	5.00	7.00	13.00	12.50	(0.50)	(B)
Fire & Life Safety Administration	1.50	4.50	4.50	4.50	-	
Fire & Rescue Operations	133.50	133.50	139.00	139.00	-	
Technical Services & Special Operations	4.00	3.00	3.00	3.00	-	
Prevention & Community Safety	3.00	3.00	3.00	3.00	-	
Fire & Life Safety Support Services	-	3.00	3.00	3.00	-	
Animal Services	2.00	2.00	2.00	2.00	-	
Emergency Management	2.50	1.50	1.50	1.50	-	
Emergency Communications	45.50	45.00	44.75	44.75	-	
Finance	2.25	2.25	2.25	2.25	-	
Information Technology	19.50	20.50	22.00	22.00	-	
Human Resources	6.50	8.00	8.00	8.00	-	
Accounting & Financial Reporting	4.00	4.00	4.00	4.00	-	
Budget	4.00	4.00	4.00	3.00	(1.00)	(C)
Fiscal Accounting Services	10.00	10.00	10.00	10.00	-	
Commissioner of the Revenue	18.25	18.50	18.50	18.50	-	
Treasurer	12.00	12.00	12.00	12.00	-	
Real Estate Assessment	7.00	7.00	7.00	7.00	-	
Central Purchasing	5.00	5.00	5.00	5.00	-	
Planning & Development Svcs Administration	-	2.00	2.00	2.00	-	
Building Safety	13.00	13.00	13.00	13.00	-	
Development Services	9.00	8.00	8.00	8.00	-	
Planning	4.25	3.00	3.00	3.00	-	
Office of Economic Development	3.00	3.00	3.00	3.00	-	
Library Services	32.00	32.50	32.50	32.50	-	
Public Works Administration	2.45	2.00	2.00	2.00	-	
Engineering & Facility Maintenance	19.00	17.50	17.50	18.00	0.50	(D)
Grounds Maintenance & Construction	38.00	37.00	37.00	40.00	3.00	(D)
Stormwater Operations	28.55	28.55	28.55	12.55	(16.00)	(D)
Mosquito Control	3.00	3.00	3.00	15.00	12.00	(D)
Community Services Administration	3.00	3.00	3.00	3.00	-	
Housing	7.00	7.00	6.00	6.00	-	
Parks & Recreation	15.00	14.00	12.00	12.00	-	
Freight Shed	-	1.00	-	-	-	
Total General Fund	<u>624.75</u>	<u>631.35</u>	<u>634.10</u>	<u>631.60</u>	<u>(2.50)</u>	
Workers' Compensation Fund	-	1.00	1.00	1.00	-	
Tourism Fund	4.00	4.00	6.50	7.50	1.00	(E)
Social Services Fund	61.20	61.70	63.70	63.70	-	
Yorktown Operations Fund	-	-	0.50	0.50	-	
Regional Radio Fund	-	0.50	0.75	0.75	-	
Children & Family Services Fund	23.40	23.40	23.40	23.40	-	
County Capital Fund	-	0.50	0.50	-	(0.50)	(G)
Vehicle Maintenance Fund	11.37	12.05	12.05	12.05	-	
Information Technology Fund	-	-	-	-	-	
Solid Waste Management Fund	12.13	12.70	12.70	12.70	-	
Sewer Utility Fund	63.50	63.90	62.90	61.90	(1.00)	(F)
Total Non-General Funds	<u>175.60</u>	<u>179.75</u>	<u>184.00</u>	<u>183.50</u>	<u>(0.50)</u>	
Total Entity	<u>800.35</u>	<u>811.10</u>	<u>818.10</u>	<u>815.10</u>	<u>(3.00)</u>	

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

Notes: Changes from FY2020 Adopted Budget to FY2021 Adopted Budget

- (A) Reflects elimination of an Administrative Technician.
- (B) Reallocation of various positions within the different divisions of the Sheriff's Department.
- (C) Reflects the elimination of the Budget Chief position.
- (D) Reallocation of positions within the Public Works Department.
Reflects elimination of an Engineer II position.
Reallocation of Engineer from Capital Projects.
- (E) Funding for a vacant Administrative Technician.
- (F) Reflects elimination of the Utilities Service Coordinator.
- (G) Reallocation of Engineer back to General Fund.



Payments to Agencies

<u>Fund</u>		<u>FY2021 Revised Proposed Budget</u>
	<u>Required By State Code</u>	
General Fund	Colonial Community Corrections	\$ 109,048
General Fund	York Poquoson Social Services	
	Comprehensive Services Act	435,480
	Local Match - Programs/Operations	1,936,565
	Sub-total Required By State	<u>\$ 2,481,093</u>
	<u>Contractual</u>	
General Fund	Child Development Resources (First Steps Child Care)	\$ 115,662
General Fund	Colonial Group Home Commission	488,700
General Fund	Heritage Humane Society	14,250
General Fund	Middle Peninsula Juvenile Detention Commission Merrimac Center	293,237
General Fund	Peninsula Health District	349,137
General Fund	Peninsula Regional Animal Shelter	188,832
General Fund	Virginia Peninsula Mayors & Chairs Commission on Homelessness	14,454
General Fund	Virginia Peninsula Regional Jail	2,273,260
General Fund	Williamsburg Regional Library	638,530
General Fund	YMCA-RF Wilkinson	75,000
	Sub-total Contractual	<u>\$ 4,451,062</u>
	<u>Regional Partnerships & Commitments</u>	
General Fund	Colonial Behavioral Health	\$ 900,000
General Fund	Economic Development Authority	31,350
General Fund	Greater Williamsburg Partnership	52,725
General Fund	Hampton Roads Military & Federal Facilities Alliance	34,363
	Hampton Roads Planning District Commission	
	Municipal Construction Standards Committee	2,682
Sewer Fund	Member Contribution	54,980
General Fund	Metropolitan Medical Response System (MMRS)	13,745
General Fund	FIN-HRCCS	4,277
General Fund	Legal Support	5,676
Stormwater Fund	Regional Stormwater Program	12,496
Sewer Fund	Wastewater Programs	2,805
Sewer Fund	HR Fog Study	4,019
Water Utility Fund	Regional Water Programs	4,033
Water Utility Fund	Sea Level	10,642
General Fund	Peninsula Council for Workforce Development	28,910
General Fund	Thomas Nelson Community College	
	Capital Program	91,229
	Peninsula Work Force Development Center	21,000
	Thomas Nelson Workforce Center Lease	23,829
	Sub-total Regional Partnerships & Commitments	<u>\$ 1,298,761</u>
	<u>Tourism Related</u>	
Tourism Fund	Daughters of the American Revolution Comte de Grasse Chapter	\$ 8,075
Tourism Fund	Jamestown-Yorktown Foundation	100,000
Tourism Fund	Watermen's Museum	28,500
Tourism Fund	Williamsburg Area Transit Authority	381,000
Tourism Fund	York County Historical Committee	7,125
Tourism Fund	York County Historical Museum	4,750
Tourism Fund	Yorktown Foundation	
	Administrative Support	4,750
	Celebrate Yorktown Committee - Symphony	4,750
	Tall Ships Committee	6,650
Tourism Fund	Virginia Air & Space Center	9,500
	Sub-total Tourism Related	<u>\$ 555,100</u>
	<u>Community Services (Discretionary)</u>	
General Fund	Housing Partnerships Inc.	\$ 9,500
General Fund	Lackey Clinic	25,000
General Fund	Virginia Peninsula Chamber of Commerce	2,375
General Fund	Williamsburg Area Medical Assistance Corp (Olde Towne)	113,355
General Fund	York County Arts Commission	66,500
General Fund	York County Chamber of Commerce	19,000
General Fund	Community Services Grant	38,000
	Sub-total Community Services	<u>\$ 273,730</u>
	Total	<u>\$ 9,059,746</u>

Payments to Agencies - Community Services Grants
Funding from the General Fund

<u>Agency Name</u>	<u>FY2021 Originally Proposed</u>	<u>FY2021 Revised Proposed</u>
American Red Cross Hampton Roads Chapter	\$ 1,150	\$ 1,095
Avalon Center	4,020	3,820
Colonial Court Appt Spec Advocates (CASA)	2,150	2,040
Community Brain Injury Services/ The Denbigh House	1,900	1,800
Hospice House and Support Care of Williamsburg	2,900	2,755
Natasha House, Inc.	7,220	6,855
The Arc of Greater Williamsburg	1,500	1,425
Transitions Family Violence	4,500	4,275
Virginia Peninsula Food Bank	5,040	4,790
Williamsburg Area Faith in Action	1,900	1,800
Williamsburg - Meals on Wheels	2,520	2,395
York County - Meals on Wheels	5,200	4,950
Total	\$ 40,000	\$ 38,000

General Fund Revenues

	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Adopted Revenues	FY2021 Revised Proposed Revenues	\$ Change	%Change
Revenue Local Sources						
General Property Taxes						
Real estate taxes	\$ 71,048,734	\$ 71,319,934	\$ 73,196,808	\$ 73,782,000	\$ 585,192	0.8%
Penalties	370,717	387,730	375,000	375,000	-	0.0%
Interest	225,333	224,070	250,000	250,000	-	0.0%
Public Service Corp	3,649,552	3,582,990	2,700,000	2,120,000	(580,000)	-21.5%
Personal property taxes	14,706,788	15,117,083	15,700,000	15,539,000	(161,000)	-1.0%
Mobile home taxes	24,001	26,112	20,000	25,000	5,000	25.0%
Machinery/Tools	121,532	149,398	130,000	150,000	20,000	15.4%
Boat > 5	(327)	126	-	-	-	0.0%
Subtotal	90,146,330	90,807,443	92,371,808	92,241,000	(130,808)	-0.1%
Other Local Taxes						
Local sales tax	9,791,704	10,127,186	10,765,000	9,900,000	(865,000)	-8.0%
Historic Triangle tax	-	4,070,792	4,200,000	3,800,000	(400,000)	-9.5%
Lodging tax	1,593,816	1,609,696	1,570,000	1,328,000	(242,000)	-15.4%
Lodging tax penalty	5,305	17,563	-	-	-	0.0%
Lodging tax interest	514	2,065	-	-	-	0.0%
Meals tax	3,262,106	3,349,747	3,320,000	2,657,000	(663,000)	-20.0%
Meals tax penalty	1,827	9,328	-	-	-	0.0%
Meals tax interest	242	1,489	-	-	-	0.0%
Occupational license	6,811,614	7,194,426	6,820,000	5,950,000	(870,000)	-12.8%
Occupational license penalty	22,254	16,200	20,000	-	(20,000)	-100.0%
Occupational license interest	18,439	15,383	15,000	-	(15,000)	-100.0%
Utility consumption tax	235,983	232,768	240,000	232,000	(8,000)	-3.3%
Communications sales tax	1,202,410	1,115,481	1,150,000	1,100,000	(50,000)	-4.3%
Motor vehicle license	1,627,449	1,621,817	1,650,000	1,536,000	(114,000)	-6.9%
Bank franchise tax	317,662	348,604	320,000	350,000	30,000	9.4%
Franchise tax - Verizon surcharge	4,295	4,403	6,000	2,000	(4,000)	-66.7%
Recordation tax	312,248	286,272	300,000	300,000	-	0.0%
Recordation/Grantor's tax	361,426	319,726	320,000	330,000	10,000	3.1%
Deeds of conveyance	1,123,254	995,994	1,025,000	1,010,000	(15,000)	-1.5%
Short-term rental	6,125	8,172	10,000	10,000	-	0.0%
Motor vehicle rental tax	120,007	142,924	130,000	150,000	20,000	15.4%
Subtotal	26,818,680	31,490,036	31,861,000	28,655,000	(3,206,000)	-10.1%
Permits, Fees, Regulatory Licenses						
Dog license	39,730	68,733	20,000	15,000	(5,000)	-25.0%
Wetlands permits	2,100	1,950	-	2,000	2,000	100.0%
Ches Bay application fees	2,250	2,150	-	2,000	2,000	100.0%
Zoning fees	13,137	7,960	10,000	9,000	(1,000)	-10.0%
Plan review fees	20,446	14,967	20,000	16,000	(4,000)	-20.0%
Map maint fees	7,459	6,172	5,000	4,000	(1,000)	-20.0%
Planning/Public Works insp fees	2,961	4,468	3,000	5,000	2,000	66.7%
Board of Zoning/Subdivision	1,324	800	-	-	-	0.0%
Zoning verification	950	600	1,000	1,000	-	0.0%
Land transfer fees	5,413	1,975	5,000	4,000	(1,000)	-20.0%
Electrical inspection fees	122,296	119,499	125,000	70,000	(55,000)	-44.0%
Electrical inspection State surcharge	2,201	2,049	2,600	2,000	(600)	-23.1%
Reinspection electrical	3,750	4,500	3,000	4,000	1,000	33.3%
Plumbing inspection fees	165,443	136,508	140,000	80,000	(60,000)	-42.9%
Plumbing inspection State surcharge	3,181	2,554	3,300	3,000	(300)	-9.1%
Reinspection plumbing	2,100	975	1,200	1,000	(200)	-16.7%
Building inspection fees	385,928	422,532	375,000	280,000	(95,000)	-25.3%
Building inspection State surcharge	6,862	7,735	9,000	9,000	-	0.0%
Reinspection building	4,350	5,175	3,000	3,000	-	0.0%
Plat Fees	50	-	-	-	-	0.0%
Erosion inspection fees	16,360	23,873	15,000	15,000	-	0.0%
Mechanical inspection fees	104,642	108,316	100,000	65,000	(35,000)	-35.0%
Mechanical inspection State surcharge	2,055	2,124	2,200	-	(2,200)	-100.0%
Reinspection mechanical	1,650	2,400	1,500	-	(1,500)	-100.0%
Land disturbance permit	21,305	27,950	20,200	20,000	(200)	-1.0%
Land use revalidation	-	1,450	-	-	-	0.0%
Open burning permit fees	58	-	-	-	-	0.0%
Misc permits & licenses	400	1,400	-	-	-	0.0%
SW Ches Bay VSMP (No VA%)	22,040	31,610	20,000	25,000	5,000	25.0%
SW Mgmt W/VA%	40,866	54,896	35,000	35,000	-	0.0%
VA 28% SW Mgmt	7,084	11,480	10,000	10,000	-	0.0%
Sheriff conceal weapon fees	22,733	18,471	20,000	20,000	-	0.0%
DMV fees	2,422	2,170	-	-	-	0.0%
Credit card fees	3,808	6,856	-	-	-	0.0%
Subtotal	1,037,354	1,104,298	950,000	700,000	(250,000)	-26.3%

General Fund Revenues

	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Adopted Revenues	FY2021 Revised Proposed Revenues	\$ Change	%Change
Fines & Forfeitures						
Animal control fines	25	-	-	-	-	0.0%
Assessment courthouse	27,506	30,787	25,000	35,000	10,000	40.0%
Court fines	196,241	270,796	200,000	300,000	100,000	50.0%
Courthouse security	105,988	119,157	105,000	130,000	25,000	23.8%
Jail admission fee	9,762	8,660	9,000	9,000	-	0.0%
Misc FLS Fines	-	300	-	-	-	0.0%
Parking fines	4,750	4,000	4,000	4,000	-	0.0%
Restitution	1,511	157	-	-	-	0.0%
Subtotal	345,783	433,857	343,000	478,000	135,000	39.4%
Use of Money and Property						
Unrealized gain (loss) on invmts	(128,662)	284,993	-	-	-	0.0%
Interest	451,291	617,781	474,000	700,000	226,000	47.7%
Rents & Leases	138,797	141,812	32,500	33,000	500	1.5%
Facility costs - YPDSS	20,994	21,433	20,000	25,000	5,000	25.0%
Telephone service agreement	28,280	28,463	28,000	30,000	2,000	7.1%
Tower rent	226,577	241,450	220,000	240,000	20,000	9.1%
YCSC billboard advertising	1,000	-	-	-	-	0.0%
YCSC concession commissions	2,673	2,400	5,000	5,000	-	0.0%
Sale of equipment	3	1,178	-	-	-	0.0%
Disposal-surplus property	382	417	-	-	-	0.0%
Sale of Forfeiture Assets	-	10,025	-	-	-	0.0%
Sale of Land and Buildings	-	61,565	-	-	-	0.0%
Subtotal	741,335	1,411,517	779,500	1,033,000	253,500	32.5%
Charges for Services						
Excess Clerk of Court	115,650	82,685	105,000	70,000	(35,000)	-33.3%
DNA/blood	660	2,546	1,000	1,000	-	0.0%
Treasurer-Sheriff fee recovery	1,491	300	2,000	2,000	-	0.0%
Document Reprod Costs	1,146	1,118	2,000	2,000	-	0.0%
Chg Commonwealth's Attny	6,597	7,942	6,000	6,000	-	0.0%
Court Appointed Attny Fees	7,531	8,077	7,000	7,000	-	0.0%
Admin fees - payroll deductions	3,315	3,620	3,000	3,000	-	0.0%
Sheriff fees	3,411	3,631	3,000	3,000	-	0.0%
Sheriff special fees	87,149	76,639	155,000	140,000	(15,000)	-9.7%
Sheriff/School events	83,918	79,926	-	-	-	0.0%
Admin fees-Sheriff	8,313	7,237	10,000	10,000	-	0.0%
Sale of copies-Sheriff	2,280	1,886	-	-	-	0.0%
Medic transport fee recovery	1,398,920	1,485,127	1,400,000	1,690,700	290,700	20.8%
Fire and Life Safety Command School	1,250	-	-	-	-	0.0%
FLS-Training Fees	-	5,310	-	-	-	0.0%
Recreation fees/admissions	385,401	411,604	416,000	300,000	(116,000)	-27.9%
Concessions	33,985	44,216	24,000	20,000	(4,000)	-16.7%
Park facility fees & programs	106,868	89,661	55,000	40,000	(15,000)	-27.3%
Safety Town registration	7,640	7,485	6,000	7,000	1,000	16.7%
Library Fines	22,132	20,784	25,000	20,000	(5,000)	-20.0%
Book replacement	8,000	8,201	10,000	10,000	-	0.0%
Library copier	12,779	11,959	-	6,000	6,000	100.0%
Mosquito Control	750	750	-	1,000	1,000	100.0%
GIS/CSS services	6,084	4,058	5,000	5,000	-	0.0%
Sale copies video tapes	577	425	-	-	-	0.0%
Sale - Photocopies	-	58	-	-	-	0.0%
Subtotal	2,305,847	2,365,245	2,235,000	2,343,700	108,700	4.9%
Fiscal Agent Fees & Administration						
Col Group Home Commission fund	15,412	15,551	17,000	19,500	2,500	14.7%
Colonial Behavioral Health fund	133,325	139,916	137,000	145,548	8,548	6.2%
Sewer Utility fund	46,571	47,911	46,000	76,914	30,914	67.2%
Solid Waste fund	35,059	35,361	35,000	44,455	9,455	27.0%
Water Utility fund	2,698	2,561	3,000	2,530	(470)	-15.7%
Subtotal	233,065	241,300	238,000	288,947	50,947	21.4%

General Fund Revenues

	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Adopted Revenues	FY2021 Revised Proposed Revenues	\$ Change	%Change
Miscellaneous						
Donations	-	2,710	-	-	-	0.0%
FLS Donations	9,517	-	-	-	-	0.0%
Library - donations	11,892	-	-	-	-	0.0%
Safety Town donations	1,800	-	-	-	-	0.0%
Shared Garden at Sport Complex	960	-	-	-	-	0.0%
Sheriff-Donations	4,352	-	-	-	-	0.0%
SNRS AND Law Enforcement Together	3,771	-	-	-	-	0.0%
Carver Gardens	7,575	-	-	-	-	0.0%
Miscellaneous	21,425	8,112	-	9,934	9,934	100.0%
Admin fees	121,993	114,139	125,000	110,000	(15,000)	-12.0%
Return checks	10,298	11,999	-	-	-	0.0%
Miscellaneous maint premises	13,183	21,222	-	-	-	0.0%
P-Card rebates	34,247	32,037	40,000	60,000	20,000	50.0%
Prior year exp refunds	66,228	81,295	-	-	-	0.0%
Prior year forfeit flex	8,100	-	-	-	-	0.0%
Riverwalk Townes	8,475	-	-	-	-	0.0%
PAA utility contribution - Senior Center	3,900	3,900	-	2,000	2,000	100.0%
Signs Ches Bay/Wetlands	650	-	-	-	-	0.0%
VRS Adjustment	13	8	-	-	-	0.0%
Subtotal	328,379	275,422	165,000	181,934	16,934	10.3%
Recovered Costs						
City of NN One City Marathon	1,448	392	-	-	-	0.0%
HRMMRS wages & fringes	3,915	5,315	-	-	-	0.0%
Land phone reimb - Commrs of Accts	17	10	-	-	-	0.0%
Hampton 911 merger	-	-	-	10,000	10,000	100.0%
Poquoson 911 merger	326,553	333,000	333,000	339,818	6,818	2.0%
Poquoson Cooperative Extension share	8,764	9,738	9,000	10,855	1,855	20.6%
Postage reimb-Commrs of Accts	1,182	1,030	1,000	-	(1,000)	-100.0%
Reg Radio System MOU	45,000	-	45,000	-	(45,000)	-100.0%
VATF2 Deployment wages	44,490	36,979	-	-	-	0.0%
VATF2 Training wages & fringes	9,098	116	-	-	-	0.0%
Williamsburg 911 merger	562,871	573,000	573,000	584,732	11,732	2.0%
Williamsburg Public Safety	1,200	36,831	1,000	1,200	200	20.0%
York-Poquoson courthouse	412,748	427,004	395,000	521,527	126,527	32.0%
Records Management System	-	-	-	-	-	0.0%
Recovered Cost misc	4,567	-	-	-	-	0.0%
Streetlight install	8,119	-	6,000	6,000	-	0.0%
Streetlight costs	-	1,315	-	-	-	0.0%
Signage	2,250	2,500	5,000	5,000	-	0.0%
RWL Repairs & Maintenance	3,464	2,415	-	-	-	0.0%
Subtotal	1,435,686	1,429,645	1,368,000	1,479,132	111,132	8.1%
Total Local	123,392,459	129,558,763	130,311,308	127,400,713	(2,910,595)	-2.2%
Revenue from the State						
State Non-Categorical Aid						
Mobile home	5,240	10,188	10,000	10,000	-	0.0%
Rolling stock	19,124	19,719	20,000	20,000	-	0.0%
Prs Prp Tax Relief Act (PPTRA)	8,760,374	8,741,680	8,742,000	8,742,000	-	0.0%
Subtotal	8,784,738	8,771,587	8,772,000	8,772,000	-	0.0%
State Shared Expenses						
Cmnw Attorney salary & fringe	552,979	556,693	562,680	572,000	9,320	1.7%
Sheriff salary & fringe	2,635,232	2,654,132	2,688,700	2,576,000	(112,700)	-4.2%
Comm Revenue salary & fringe	197,293	198,194	201,150	215,000	13,850	6.9%
Treasurer salary & fringe	160,455	152,312	160,790	162,000	1,210	0.8%
Treasurer equipment	5,795	-	-	-	-	0.0%
Registrar salary	38,735	38,842	39,000	39,000	-	0.0%
Electoral Board salary	8,723	8,744	9,000	9,000	-	0.0%
Clerk of Court salary & fringe	446,682	458,586	435,680	484,000	48,320	11.1%
Clerk of Court equipment	145,306	67,549	-	-	-	0.0%
Subtotal	4,191,200	4,135,052	4,097,000	4,057,000	(40,000)	-1.0%

General Fund Revenues

	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Adopted Revenues	FY2021 Revised Proposed Revenues	\$ Change	%Change
State Categorical Aid						
Records Preservation	3,315	-	-	-	-	0.0%
VA E911 Services Education grant	2,000	-	-	-	-	0.0%
VDEM Drone Team reimbursement	11,911	-	-	-	-	0.0%
Drug Asset - Comm Atty	2,344	-	-	-	-	0.0%
Drug Asset - Sheriff	7,255	-	-	-	-	0.0%
Wireless E-911 servs	259,027	303,059	250,000	313,000	63,000	25.2%
VA Supreme Court - Extradition	22,319	20,163	10,000	15,000	5,000	50.0%
Library Grant	154,441	156,006	156,000	161,462	5,462	3.5%
Court Service postage	9,875	12,051	11,000	12,000	1,000	9.1%
VJCCCA	54,684	54,684	55,000	55,000	-	0.0%
Subtotal	527,171	545,963	482,000	556,462	74,462	15.4%
State Grants						
DCJS Victim/Witness	29,192	38,791	30,000	37,000	7,000	23.3%
DMV Animal Sterilization	1,666	1,645	-	-	-	0.0%
Emergency Home Repair	13,086	33,394	-	-	-	0.0%
Emg Svc Radiology	30,000	-	-	-	-	0.0%
Emg Svcs Prgm Vessel	10,000	-	-	-	-	0.0%
RSAF - Equipment	8,971	-	-	-	-	0.0%
RSAF - Power Loading Stretcher	1,813	-	-	-	-	0.0%
RSAF - Training Grant	13,260	-	-	-	-	0.0%
Tax/Spay & Neuter Fund	30	-	-	-	-	0.0%
VA Commission of Arts	4,500	4,500	-	-	-	0.0%
VA DARE Program Grant	79,315	-	-	-	-	0.0%
VDEM - Hazmat	10,000	10,000	-	-	-	0.0%
Fire Programs	218,855	-	-	-	-	0.0%
Subtotal	420,688	88,330	30,000	37,000	7,000	23.3%
Total State	13,923,797	13,540,932	13,381,000	13,422,462	41,462	0.3%
Revenue from the Federal Government						
Federal Paid in Lieu of Tax						
Payment in lieu of taxes	10,728	10,967	11,000	11,000	-	0.0%
Subtotal	10,728	10,967	11,000	11,000	-	0.0%
Federal Categorical Aid						
Carver Gardens - MY1	8,700	-	-	-	-	0.0%
Criminal Alien Asst Program	-	5,255	-	-	-	0.0%
DCJS Domestic Violence	27,739	30,844	27,000	27,400	400	1.5%
DCJS Victim Witness	78,846	113,420	100,000	110,650	10,650	10.7%
DEA Overtime & WAR	31,075	39,116	-	-	-	0.0%
DMV-Sheriff grants	49,336	33,450	-	-	-	0.0%
Housing Assistance Vouchers	108,873	109,245	-	102,000	102,000	100.0%
Library E-Rate	9,852	10,542	10,000	10,000	-	0.0%
Prior Year - Federal	18,195	-	-	-	-	0.0%
SAFER Grant	-	67,086	285,000	217,584	(67,416)	-23.7%
Sheriff-BJA Grant	-	12,625	-	-	-	0.0%
VDEM-LEMPG	2,517	89,163	-	50,335	50,335	100.0%
Drug Asset - Sheriff	64,217	-	-	-	-	0.0%
Soc Svcs CAP reimbursement	159,283	173,822	180,000	180,000	-	0.0%
Subtotal	558,633	684,568	602,000	697,969	95,969	15.9%
Total Federal	569,361	695,535	613,000	708,969	95,969	15.7%

General Fund Revenues

	FY2018 Actual Revenues	FY2019 Actual Revenues	FY2020 Adopted Revenues	FY2021 Revised Proposed Revenues	\$ Change	%Change
Other Financing Sources						
Non-Revenue Receipts						
Insurance Recovery	19,705	35,077	-	-	-	0.0%
Subtotal	<u>19,705</u>	<u>35,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Transfer from Other Funds						
Transfers - Other Funds	-	308,354	-	-	-	0.0%
CDA Special Rev Fd Facilities	157,000	162,000	166,192	171,106	4,914	3.0%
School Bus parking lot	1	1	-	-	-	0.0%
School Grounds maintenance	1,134,650	1,135,000	1,135,000	1,134,650	(350)	0.0%
School QLMS & Yk High Land	1	1	-	-	-	0.0%
School Radio Maintenance	99,000	99,000	99,000	99,000	-	0.0%
School Resource officers	326,840	562,720	534,500	525,000	(9,500)	-1.8%
School Video Services	179,225	179,545	182,000	198,000	16,000	8.8%
School Year-End Reversion	618,867	3,314,017	-	-	-	0.0%
School Carryover Reversion	4,218	13,340	-	-	-	0.0%
Subtotal	<u>2,519,802</u>	<u>5,773,978</u>	<u>2,116,692</u>	<u>2,127,756</u>	<u>11,064</u>	<u>0.5%</u>
Total Other Sources	<u>2,539,507</u>	<u>5,809,055</u>	<u>2,116,692</u>	<u>2,127,756</u>	<u>11,064</u>	<u>0.5%</u>
General Fund Total	<u>\$ 140,425,124</u>	<u>\$ 149,604,285</u>	<u>\$ 146,422,000</u>	<u>\$ 143,659,900</u>	<u>\$ (2,762,100)</u>	<u>-1.9%</u>

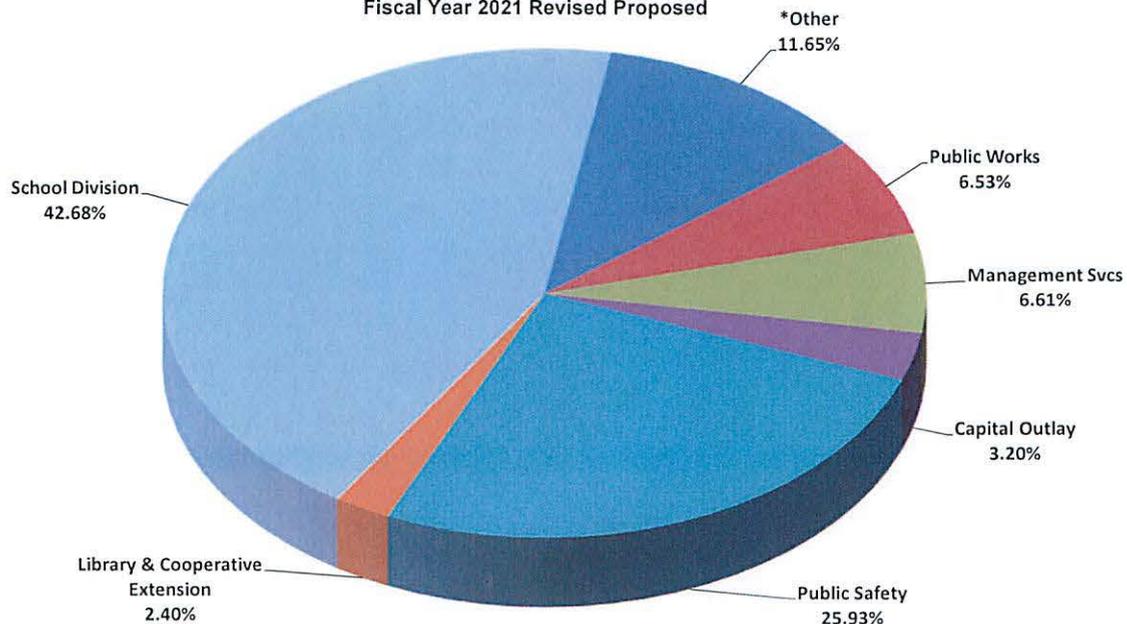
General Fund Expenditure Summary

Activity Title	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Adopted Budget	FY2021 Revised Proposed Budget	\$ Change	% Change
Administrative Services						
Board of Supervisors	\$ 355,120	\$ 369,286	\$ 414,824	\$ 410,646	\$ (4,178)	-1.0%
County Administration	676,119	590,738	688,395	750,122	61,727	9.0%
Public Affairs	392,911	437,668	454,809	403,532	(51,277)	-11.3%
Video Services	466,443	458,968	403,069	324,182	(78,887)	-19.6%
County Attorney	502,196	600,627	622,623	629,338	6,715	1.1%
General Registrar's Office	282,863	308,894	350,423	462,576	112,153	32.0%
Electoral Board	88,783	91,533	183,653	163,613	(20,040)	-10.9%
Subtotal	<u>2,764,435</u>	<u>2,857,714</u>	<u>3,117,796</u>	<u>3,144,009</u>	<u>26,213</u>	<u>0.8%</u>
Judicial Services						
Clerk of the Circuit Court	994,599	902,924	986,486	950,589	(35,897)	-3.6%
Commonwealth's Attorney	1,083,631	1,167,112	1,211,551	1,244,158	32,607	2.7%
Victim-Witness Assistance Program	209,242	223,606	254,065	237,190	(16,875)	-6.6%
Domestic Violence Program	50,602	53,325	51,964	54,316	2,352	4.5%
Circuit Court	65,225	67,679	105,199	110,089	4,890	4.7%
General District Court	27,218	30,456	29,015	29,360	345	1.2%
Juvenile & Domestic Relations Court	16,280	15,378	24,345	21,730	(2,615)	-10.7%
Colonial Group Home Commission	450,082	528,828	617,374	488,700	(128,674)	-20.8%
Magistrate	1,057	1,513	2,000	2,000	-	0.0%
Subtotal	<u>2,897,936</u>	<u>2,990,821</u>	<u>3,281,999</u>	<u>3,138,132</u>	<u>(143,867)</u>	<u>-4.4%</u>
Public Safety						
Sheriff - General Operations	2,121,653	2,028,284	2,204,886	2,473,085	268,199	12.2%
Sheriff - Law Enforcement	5,843,758	6,291,709	6,217,058	5,748,880	(468,178)	-7.5%
Sheriff - Investigations	1,630,013	1,769,196	1,737,738	1,680,976	(56,762)	-3.3%
Sheriff - Civil Operations/Court Security	1,467,020	1,468,557	1,516,790	1,652,365	135,575	8.9%
Sheriff - Community Services	528,652	992,667	1,230,616	1,221,364	(9,252)	-0.8%
Sheriff - DARE Grant Program	79,376	6,110	-	-	-	0.0%
Fire & Life Safety - Administration	406,339	645,443	677,662	712,003	34,341	5.1%
Fire & Life Safety - Fire & Rescue Operations	11,861,889	11,921,835	12,474,768	13,155,609	680,841	5.5%
Fire & Life Safety - Tech Services & Special Operations	489,418	497,512	523,167	526,831	3,664	0.7%
Fire & Life Safety - Prevention & Community Safety	337,854	364,194	408,735	421,826	13,091	3.2%
Fire & Life Safety - Support Services	56,702	534,224	529,902	596,406	66,504	12.6%
Fire & Life Safety - Animal Services	420,296	420,475	508,910	502,964	(5,946)	-1.2%
Fire & Life Safety - Emergency Management	212,904	193,002	231,686	266,513	34,827	15.0%
Emergency Communications	3,832,983	3,652,714	4,280,437	4,264,502	(15,935)	-0.4%
Radio Maintenance	1,243,678	1,260,984	1,313,099	1,196,243	(116,856)	-8.9%
Security Services	-	-	-	135,000	135,000	100.0%
Adult Corrections	2,583,935	2,475,799	2,456,177	2,382,808	(73,369)	-3.0%
Juvenile Corrections	337,165	367,744	367,872	319,247	(48,625)	-13.2%
Subtotal	<u>33,453,635</u>	<u>34,890,449</u>	<u>36,679,503</u>	<u>37,256,622</u>	<u>577,119</u>	<u>1.6%</u>
Planning & Development Services						
Administration	496	5,664	302,892	319,106	16,214	5.4%
Building Safety	956,877	1,053,912	1,108,805	1,167,819	59,014	5.3%
Board of Zoning / Subdivision Appeals	1,365	2,664	6,565	7,025	460	7.0%
Development Services	769,534	834,185	787,341	805,671	18,330	2.3%
Planning	479,760	423,117	329,093	323,818	(5,275)	-1.6%
Planning Commission	21,050	15,706	31,032	30,056	(976)	-3.2%
Subtotal	<u>2,229,082</u>	<u>2,335,248</u>	<u>2,565,728</u>	<u>2,653,495</u>	<u>87,767</u>	<u>3.4%</u>
Management Services						
Finance Administration	252,810	279,589	349,704	349,941	237	0.1%
Accounting & Financial Reporting	292,782	335,582	393,006	414,237	21,231	5.4%
Budget	349,500	305,507	380,010	211,956	(168,054)	-44.2%
Fiscal Accounting Services	719,430	722,291	731,763	718,245	(13,518)	-1.9%
Central Purchasing	391,431	436,048	451,020	457,989	6,969	1.6%
Central Insurance	191,465	175,263	137,611	178,680	41,069	29.8%
Information Technology	2,342,817	2,240,165	2,298,142	2,395,769	97,627	4.3%
Human Resources	794,165	892,731	1,023,763	997,087	(26,676)	-2.6%
Commissioner of the Revenue	1,157,160	1,286,793	1,350,608	1,353,440	2,832	0.2%
Treasurer	932,948	915,021	1,028,169	1,027,419	(750)	-0.1%
Real Estate Assessment	614,859	661,823	729,767	740,904	11,137	1.5%
Economic Development	225,203	134,366	139,910	134,360	(5,550)	-4.0%
Office of Economic Development	435,761	491,358	524,203	517,338	(6,865)	-1.3%
Central Administration Services	272,655	133,065	-	-	-	0.0%
Subtotal	<u>8,972,986</u>	<u>9,009,602</u>	<u>9,537,676</u>	<u>9,497,365</u>	<u>(40,311)</u>	<u>-0.4%</u>

General Fund Expenditure Summary

Activity Title	FY2018 Actual Expenditures	FY2019 Actual Expenditures	FY2020 Adopted Budget	FY2021 Revised Proposed Budget	\$ Change	% Change
Education & Educational Services						
School Ops & Capital/Debt Svc - Local	59,947,482	60,937,096	62,668,868	62,743,260	74,392	0.1%
Library Services	2,913,052	3,116,552	3,263,058	3,377,628	114,570	3.5%
Cooperative Extension	48,992	62,343	64,615	66,927	2,312	3.6%
Subtotal	<u>62,909,526</u>	<u>64,115,991</u>	<u>65,996,541</u>	<u>66,187,815</u>	<u>191,274</u>	<u>0.3%</u>
Human Services						
Social Services - Local Share	2,154,931	2,218,818	2,438,926	2,379,095	(59,831)	-2.5%
Payments to Outside Entities	1,445,645	1,453,601	1,535,021	1,565,108	30,087	2.0%
Subtotal	<u>3,600,576</u>	<u>3,672,419</u>	<u>3,973,947</u>	<u>3,944,203</u>	<u>(29,744)</u>	<u>-0.8%</u>
Public Works						
Administration	193,621	160,773	201,848	209,846	7,998	4.0%
Engineering & Facility Maintenance	2,116,648	2,136,022	2,375,230	3,523,944	1,148,714	48.4%
Facility / Utility Charges	979,046	971,034	1,051,911	-	(1,051,911)	-100.0%
Grounds Maintenance & Construction	3,028,309	3,347,947	3,350,798	3,501,827	151,029	4.5%
Stormwater Operations	1,695,409	1,484,751	1,939,606	1,158,533	(781,073)	-40.3%
Mosquito Control	251,257	511,212	361,514	993,918	632,404	174.9%
Wetlands & Chesapeake Bay Boards	4,434	-	-	-	-	0.0%
Subtotal	<u>8,268,724</u>	<u>8,611,739</u>	<u>9,280,907</u>	<u>9,388,068</u>	<u>107,161</u>	<u>1.2%</u>
Community Services						
Administration	282,401	292,396	328,160	339,820	11,660	3.6%
Housing	514,797	605,271	582,063	621,126	39,063	6.7%
Parks & Recreation	2,106,329	2,209,911	2,348,641	2,237,998	(110,643)	-4.7%
Freight Shed	971	69,740	-	-	-	0.0%
Subtotal	<u>2,904,498</u>	<u>3,177,318</u>	<u>3,258,864</u>	<u>3,198,944</u>	<u>(59,920)</u>	<u>-1.8%</u>
Capital Outlay & Fund Transfers						
Capital Outlay & Fund Transfers	4,753,232	14,067,814	7,040,080	4,593,445	(2,446,635)	-34.8%
Subtotal	<u>4,753,232</u>	<u>14,067,814</u>	<u>7,040,080</u>	<u>4,593,445</u>	<u>(2,446,635)</u>	<u>-34.8%</u>
Non-Departmental						
Contributions	408,313	402,423	415,503	341,921	(73,582)	-17.7%
Non-Departmental Employee Benefits	1,207,561	1,041,868	988,848	-	(988,848)	-100.0%
Appropriated Reserves	41,733	19,000	254,608	300,000	45,392	17.8%
Non-Departmental	-	30,668	30,000	15,881	(14,119)	-47.1%
Subtotal	<u>1,657,607</u>	<u>1,493,959</u>	<u>1,688,959</u>	<u>657,802</u>	<u>(1,017,038)</u>	<u>-60.2%</u>
Totals	<u>\$ 134,412,237</u>	<u>\$ 147,223,074</u>	<u>\$ 146,422,000</u>	<u>\$ 143,659,900</u>	<u>\$ (2,747,981)</u>	<u>-1.9%</u>

**Use of General Fund Expenditures
Fiscal Year 2021 Revised Proposed**



* Other = Admin Svcs, Judicial Svcs, Planning & Development Svcs, Community Svcs, Human Svcs, & Non-departmental

REVISED PROPOSED CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEARS 2021 - 2026

Attachment 3

Program Title	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
GENERAL CAPITAL PROJECTS							
Administrative Services							
Contingency for Urgent Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Law Enforcement-A&E(FY20) Construct(FY23)	-	-	16,750,000	-	-	-	16,750,000
Law Enforcement-Furnishings, Security & IT(Construct complete FY23)	-	-	-	1,500,000	-	-	1,500,000
FLS & Social Svcs-A&E(FY23) Renovations(FY25)	-	-	900,000	-	8,130,000	-	9,030,000
FLS & Soc Svc-Furnishings, Security & IT(Reno complete FY25)	-	-	-	-	-	1,300,000	1,300,000
Plan/Dev Svc-A&E(FY22) Construct(FY23)	-	250,000	2,280,000	-	-	-	2,530,000
Plan/Dev Svc-Furnishings, Security & IT(Construct complete FY23)	-	-	-	770,000	-	-	770,000
Voting Machine Replacements	-	-	-	390,000	-	-	390,000
General Economic Development Activities	-	250,000	250,000	250,000	250,000	250,000	1,250,000
Financial Software Replacement	-	200,000	-	-	-	-	200,000
Video Services Studio & York Hall Equip Replacements	-	160,000	150,000	-	-	-	310,000
Public Safety - Sheriff's Office							
York-Poquoson Courthouse X-Ray Machine Replacement	-	-	50,000	-	-	-	50,000
Automated External Defibrillator (AED) Replacement	-	-	-	-	120,000	-	120,000
Public Safety - Fire & Life Safety							
Replacement of Patient Stretchers/Stairchairs	-	100,000	-	-	-	-	100,000
Backup Power-Emer Shelter & Disaster Support	-	100,000	100,000	100,000	150,000	150,000	600,000
Fire Apparatus Replacement	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Firefighting Personal Protective Clothing	-	200,000	-	-	-	-	200,000
Biomedical Equipment	-	-	-	-	-	800,000	800,000
Public Safety - Emerg Communications & Radio Maint							
P25 LIFECYCLE SPEND (Regional Radio Project)	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
County Fire Alarm System	-	50,000	50,000	50,000	50,000	50,000	250,000
Dispatch Console Furniture Replacement	-	150,000	-	-	-	-	150,000
Lifecycle-Sheriff Office Record Management System (RMS) \$2,000,000	-	-	-	-	-	-	-
Regional Call Handling Equipment Replacement	-	-	900,000	-	-	-	900,000
Computer Aided Dispatch (CAD) Replacement	-	-	-	-	-	1,200,000	1,200,000
NG9-1-1	250,000	-	-	-	-	-	250,000
Education & Educational Services							
Yorktown Library Expansion	-	1,250,000	-	-	-	-	1,250,000
Public Works							
Highway & Other Transportation Improvements	-	-	1,000,000	-	1,000,000	-	2,000,000
Security in Public Buildings	-	100,000	100,000	100,000	100,000	100,000	500,000
Tennis/Basketball Court Repair	-	90,000	100,000	90,000	50,000	-	330,000
Roof Repair/Replacement	-	-	180,000	30,000	40,000	-	250,000
HVAC Replacement	-	330,000	60,000	80,000	250,000	370,000	1,090,000
Parking Lot Repair	-	200,000	100,000	200,000	100,000	300,000	900,000
Building Maintenance & Repair	-	600,000	600,000	600,000	550,000	2,150,000	4,500,000
Disability Compliance	-	100,000	100,000	100,000	100,000	-	400,000
Major Grounds Repair & Maintenance	-	100,000	100,000	100,000	80,000	-	380,000
Grounds Maintenance Machinery & Equip Replacement	-	80,000	90,000	50,000	190,000	130,000	540,000
Underground Utilities	-	1,000,000	1,000,000	500,000	-	-	2,500,000
Active Transportation Fund Infrastructure Improvements	-	300,000	350,000	350,000	350,000	350,000	1,700,000
Streetlight Conversion to LED	-	150,000	-	-	-	-	150,000
Community Services							
Back Creek Park Boat Landing Maint/Park Improvements	-	-	-	430,000	-	-	430,000
Yorktown Improvements	-	-	-	-	250,000	-	250,000
*Yorktown Fishing Pier Improvements	-	-	-	-	-	-	-
*Permanent Structure Riverwalk Stage Area	-	-	-	150,000	-	-	150,000
*Permanent Structure behind Freight Shed	-	-	-	-	-	-	-

REVISED PROPOSED CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEARS 2021 - 2026

Program Title	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
*Yorktown Waterfront Wireless Broadband Wi-Fi System	-	100,000	-	-	-	-	100,000
*Yorktown Sidewalk Expansion NPS Beach Picnic Area	-	-	-	-	-	-	-
*Yorktown Wayfinding/Signage	-	50,000	-	125,000	125,000	-	300,000
Tourism Information, Dockmaster Office & Restroom	-	800,000	-	-	-	-	800,000
Tourism Info, Dockmaster-Furnishings, Security & IT(Construct complete FY21)	-	-	175,000	-	-	-	175,000
Synthetic Turf Conversion Program	-	-	-	600,000	-	400,000	1,000,000
Neighborhood Park Design & Construction	-	-	-	-	-	500,000	500,000
Total General Capital Projects	\$ -	\$ 950,000	\$ 175,000	\$ 725,000	\$ 125,000	\$ 900,000	\$ 2,875,000
Funding Sources for General Capital Projects							
Cash Capital (Transfer from General Fund)	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000	\$ 3,700,000	\$ 4,000,000	\$ 4,500,000	\$ 17,200,000
Debt Financed	-	3,800,000	19,930,000	1,500,000	8,130,000	1,500,000	34,860,000
Transfer from Tourism Fund	-	150,000	-	125,000	125,000	-	400,000
Grants/Proffers/Other	250,000	385,000	852,500	335,000	727,500	227,500	2,777,500
Future Year-end Surplus or Increased CIP Transfers	-	2,000,000	2,000,000	2,100,000	2,100,000	2,100,000	10,300,000
Planned Use of Reserve (Returned to Reserve)	-	1,375,000	2,602,500	1,305,000	(697,500)	2,222,500	6,807,500
Total Funding Sources for General Capital Projects	\$ 1,250,000	\$ 9,210,000	\$ 27,885,000	\$ 9,065,000	\$ 14,385,000	\$ 10,550,000	\$ 72,345,000
STORMWATER FUND PROJECTS							
Tabb Lakes/King's Bottom	\$ 170,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000
Wormley Creek Headwaters Edgehill Replacements	-	1,000,000	-	320,000	-	-	1,320,000
Marlbank Cove Ravine	-	-	-	-	200,000	1,000,000	1,200,000
Stream Restoration - Larkin Woods	170,000	750,000	-	-	-	-	920,000
Queens Lake - Ravines	-	-	-	200,000	1,000,000	-	1,200,000
Siege Lane - Prevention of Flooding	-	800,000	-	-	-	-	800,000
Middlewood Lane	-	-	-	-	100,000	300,000	400,000
Brightwood Stream Restoration	-	-	-	200,000	1,000,000	-	1,200,000
Charles Brown Park Stream Restoration	650,000	-	-	-	-	-	650,000
NNWW Best Pond	-	-	200,000	-	-	-	200,000
Panther Paw Stream Restoration	-	-	-	-	100,000	400,000	500,000
Brick Church Road - BMP Pond	-	-	-	-	500,000	-	500,000
RT 134/Bayberry	-	-	-	-	-	200,000	200,000
Poquoson River Headwaters	550,000	-	-	500,000	500,000	-	1,550,000
Goodwin Neck/Rosewood	-	-	500,000	-	-	-	500,000
Equipment Replacement	-	70,000	-	-	-	-	70,000
In-House Stormwater Construction/Maint & TMDL Projects	150,000	600,000	200,000	600,000	200,000	600,000	2,350,000
Total Stormwater Fund Projects	\$ 1,690,000	\$ 3,970,000	\$ 900,000	\$ 1,820,000	\$ 3,600,000	\$ 2,500,000	\$ 14,480,000
Funding Sources for Stormwater Capital Projects							
Cash Capital (Transfer from General Fund)	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Grants/VDOT Revenue Sharing/Other	300,000	970,000	-	400,000	-	400,000	2,070,000
Planned Use of Reserve (Returned to Reserve)	-	1,021,500	(1,131,855)	(666,811)	1,456,585	(101,718)	577,701
Meals Tax (Stormwater)	1,390,000	1,778,500	1,831,855	1,886,811	1,943,415	2,001,718	10,832,299
Total Funding Sources for Stormwater Capital Projects	\$ 1,690,000	\$ 3,970,000	\$ 900,000	\$ 1,820,000	\$ 3,600,000	\$ 2,500,000	\$ 14,480,000

REVISED PROPOSED CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEARS 2021 - 2026

Program Title	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
INTERNAL SERVICE FUND PROJECTS							
Vehicle Maintenance Projects							
Fleet Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Fuel Sites Upgrade	-	550,000	-	-	-	-	550,000
Total Internal Service Fund Projects	\$ -	\$ 550,000	\$ -	\$ -	\$ 80,000	\$ -	\$ 630,000
ENTERPRISE FUND CAPITAL PROJECTS							
Solid Waste Projects							
Knuckle Boom Trucks	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 380,000
Total Solid Waste Projects	\$ 190,000	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 380,000
Sewer Projects							
Schenck Estates Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ 700,000
Big Bethel Area	-	-	-	800,000	2,500,000	-	3,300,000
Whites Faulkner Area	-	750,000	3,000,000	-	-	-	3,750,000
Sewer Line Rehabilitation	1,100,000	2,000,000	2,000,000	2,100,000	2,300,000	2,300,000	11,800,000
Pump Station Rehabilitation	1,000,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000	8,300,000
Emergency Generator Replacement	130,000	150,000	150,000	150,000	150,000	150,000	880,000
Tandem Dump Truck	-	-	250,000	-	-	-	250,000
Combination Jetter/Vacuum Truck Replacements	-	170,000	-	280,000	-	-	450,000
Dump Truck Replacement	-	-	-	130,000	-	-	130,000
Brush Chipper Replacement	-	-	-	-	80,000	-	80,000
Emgcy Sewer Pump Station By-Pass Pump	60,000	60,000	-	-	-	-	120,000
Total Sewer Projects	\$ 2,290,000	\$ 4,530,000	\$ 6,800,000	\$ 4,960,000	\$ 6,530,000	\$ 4,650,000	\$ 29,760,000
Total Internal Service and Enterprise Funds Capital Projects	\$ 2,480,000	\$ 5,080,000	\$ 6,990,000	\$ 4,960,000	\$ 6,610,000	\$ 4,650,000	\$ 30,770,000
Funding Sources for Internal Service/Enterprise Fund Projects							
Cash Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meals Tax (Sewer)	800,000	1,778,500	1,831,855	1,886,811	1,943,415	2,001,718	10,242,299
User Fees	1,680,000	3,301,500	5,158,145	3,073,189	4,666,585	2,648,282	20,527,701
Total Funding Sources for Internal Service/Enterprise Fund Projects	\$ 2,480,000	\$ 5,080,000	\$ 6,990,000	\$ 4,960,000	\$ 6,610,000	\$ 4,650,000	\$ 30,770,000
Total All Capital Projects	\$ 4,170,000	\$ 10,000,000	\$ 8,065,000	\$ 7,505,000	\$ 10,335,000	\$ 8,050,000	\$ 48,125,000
Funding for all Capital Projects							
Cash Capital	\$ 1,000,000	\$ 1,700,000	\$ 2,700,000	\$ 3,900,000	\$ 4,200,000	\$ 4,700,000	\$ 18,200,000
Debt Financed	-	3,800,000	19,930,000	1,500,000	8,130,000	1,500,000	34,860,000
Transfer from Tourism Fund	-	150,000	-	125,000	125,000	-	400,000
Grants/Proffers/VDOT Revenue Sharing/Other	550,000	1,355,000	852,500	735,000	727,500	627,500	4,847,500
Meals Tax (Stormwater and Sewer)	2,190,000	3,557,000	3,663,710	3,773,622	3,886,830	4,003,436	21,074,598
User Fees	1,680,000	3,301,500	5,158,145	3,073,189	4,666,585	2,648,282	20,527,701
Future Year-end Surplus or Increased CIP Transfers	-	2,000,000	2,000,000	2,100,000	2,100,000	2,100,000	10,300,000
Planned Use of Reserve (Returned to Reserve)	-	2,396,500	1,470,645	638,189	759,085	2,120,782	7,385,201
Total Funding Sources for All Capital Projects	\$ 5,420,000	\$ 18,260,000	\$ 35,775,000	\$ 15,845,000	\$ 24,595,000	\$ 17,700,000	\$ 117,595,000

**School Division Capital Improvement Projects
Fiscal Years 2021 - 2026**

	SCHOOL/PROJECT	FY21	FY22	FY23	FY24	FY25	FY26	TOTAL
CONTINGENCY PROJECTS								
1	Contingency for Urgent Projects	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
ELEMENTARY SCHOOL PROJECTS								
2	Coventry Elementary - Replace HVAC in classroom additions	-	440,000	-	-	-	-	440,000
3	Dare Elementary (A & E & Construction) - 6-8 Classroom expansion; property acquisition & common area adjustments	-	1,000,000	4,100,000	4,900,000	-	-	10,000,000
4	Dare Elementary & SBO - Create bus loop & additional parking	-	54,600	-	600,600	-	-	655,200
5	Dare Elementary - Replace gym HVAC system	-	-	-	-	166,100	-	166,100
7	Seaford Elementary - Expand parking lot	-	42,300	423,000	-	-	-	465,300
8	Seaford Elementary - Replace gym HVAC	-	-	159,000	-	-	-	159,000
9	Seaford Elementary (A & E & Construction) - 12 Classroom expansion; roof coating, window replacement, media center & main office expansion, cafeteria, bus loop, relocate athletic fields	-	4,500,000	6,000,000	-	-	-	10,500,000
10	Waller Mill Elementary (A & E & Construction) - 6 Classroom expansion; common area adjustments	-	-	-	-	1,000,000	10,000,000	11,000,000
MIDDLE SCHOOL PROJECTS								
1	Queens Lake Middle - Expand bus loop & parking lot	-	-	-	50,800	-	558,800	609,600
2	Queens Lake Middle (A & E & Construction) - 8 Classroom expansion, security vestibule	-	-	-	922,100	5,642,400	4,978,050	11,542,550
3	Queens Lake Middle - Renovate locker rooms	-	-	-	42,000	-	462,000	504,000
4	Tabb Middle - Renovate locker rooms	-	35,900	376,950	-	-	-	412,850
5	Tabb Middle - A & E & replace HVAC & controls	-	-	-	3,300,000	-	-	3,300,000
7	Yorktown Middle - Renovate locker rooms	-	33,100	347,450	-	-	-	380,550

	SCHOOL/PROJECT	FY21	FY22	FY23	FY24	FY25	FY26	TOTAL
GRAFTON COMPLEX PROJECTS								
1	Grafton Complex - Replace HVAC equip & controls; create security vestibules & renovate main offices	-	1,880,000	-	-	-	-	1,880,000
HIGH SCHOOL PROJECTS								
1	Bruton Zone (Construction) - Create bus parking lot	-	-	-	-	-	89,300	89,300
2	Bruton High - Renovate locker rooms	-	37,900	416,900	-	-	-	454,800
3	Bruton High - Renovate activity wing restrooms (SOA & cafeteria)	-	37,900	416,900	-	-	-	454,800
4	Bruton High - Replace HVAC equip & controls	-	-	-	-	-	3,191,000	3,191,000
6	Tabb High - Renovate locker rooms	-	38,900	427,900	-	-	-	466,800
7	Tabb High - Replace HVAC equip & controls; create security vestibule	-	180,000	500,000	3,273,000	2,930,000	-	6,883,000
8	Tabb High - Renovate restrooms	-	38,900	427,900	-	-	-	466,800
9	York High - Replace/coat low slope roof	-	1,798,200	-	-	-	-	1,798,200
10	York High - Renovate locker & team rooms	-	68,300	683,000	-	-	-	751,300
11	York High - Create bus parking loop & expand parking	-	-	-	-	-	113,500	113,500
12	York High - Renovate Annex Facility to include bathrooms, windows & interior offices	-	54,000	491,000	-	-	-	545,000
OTHER PROJECTS								
1	Temporary - Modular classrooms	-	1,000,000	1,200,000	200,000	200,000	200,000	2,800,000
2	Division-wide - Replacement of communication system 800MHz radios	-	-	-	250,000	250,000	250,000	750,000
4	Pre-School Space(s) (A & E & Construction) - Stand-alone or Hubs for 12 pre-K	-	2,000,000	2,000,000	-	-	-	4,000,000
5	New Elementary School (A & E) - (500 student classroom capacity) (700 student core capacity)	-	-	580,000	1,016,500	936,500	107,000	2,640,000

SCHOOL/PROJECT	FY21	FY22	FY23	FY24	FY25	FY26	TOTAL
6 New Elementary School (Construction) - (500 student classroom capacity) (700 student core capacity)	-	-	-	-	-	14,140,350	14,140,350
TOTAL SCHOOL CAPITAL PROJECTS	\$ 1,000,000	\$13,240,000	\$18,550,000	\$14,555,000	\$11,125,000	\$34,090,000	\$ 92,560,000
DIFFERENCE							

Footnote: beginning in FY17, the Board of Supervisors approved the School Division CIP based on a total planning allocation for each fiscal year. The School Board determined which projects would be included in each year making sure the total stayed within the annual planning allocations.

Funding for School Capital Projects:

Cash Capital	\$ -	\$ 499,500	\$ 580,000	\$ 1,359,300	\$ 1,186,500	\$ 559,800	\$ 4,185,100
Debt Financing	1,000,000	12,740,500	17,970,000	13,195,700	9,938,500	33,530,200	88,374,900
TOTAL FUNDING SCHOOL CAPITAL PROJECTS	\$ 1,000,000	\$13,240,000	\$18,550,000	\$14,555,000	\$11,125,000	\$34,090,000	\$ 92,560,000