

## MEMORANDUM

DATE: June 9, 2020

TO: The Board of Supervisors

FROM: Sharon B. Day, Director, Financial and Management Services

SUBJECT: Fiscal Year 2021 Budget Appropriation

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Attached is the resolution to appropriate the Fiscal Year (FY) 2021 budget, and reflecting the changes to the County Administrator's Proposed Budget made by the Board of Supervisors at the budget meetings and work sessions. The attached errata sheets detail these changes.

The majority of the changes relate to the economic impacts of the novel coronavirus (COVID-19), which is anticipated to result in revenue shortfalls that require corresponding reductions in expenditures. These changes and other adjustments to the FY 2021 Proposed Budget include:

### General Fund Revenues:

COVID-19 reductions include the following:

<i>General Property Taxes</i>	<i>(\$2,305,000)</i>
<i>Other Local Taxes</i>	<i>(\$8,880,750)</i>
<i>Licenses, Permits &amp; Fees</i>	<i>(\$3,146,200)</i>
<i>Fines and Forfeitures</i>	<i>(\$28,000)</i>
<i>Commonwealth</i>	<i>(\$6,065,742)</i>
<i>Charges for Services</i>	<i>(\$751,200)</i>
<i>Miscellaneous</i>	<i>(\$27,308)</i>
<i>Committed Fund Balance - Prior Year School Surplus</i>	<i>\$1,810,400</i>

Additional change due to the elimination of the State's disbursement for recordation tax:

<i>Commonwealth</i>	<i>(\$400,000)</i>
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### General Fund Expenditures:

COVID-19 reductions include the following:

<i>Departmental Reductions</i>	<i>(\$2,791,016)</i>
<i>Hiring Freeze</i>	<i>(\$727,360)</i>
<i>Removal of New Positions/Reclassifications</i>	<i>(\$147,749)</i>
<i>Elimination of Compensation Reserve</i>	<i>(\$500,000)</i>
<i>Contingency</i>	<i>(\$373,972)</i>
<i>Contribution to Williamsburg-James City County Schools</i>	<i>(\$5,310,049)</i>
<i>Contributions to Williamsburg Regional Library</i>	<i>(\$214,027)</i>
<i>Contributions to Outside Entities</i>	<i>(\$296,658)</i>
<i>Transfers to Capital Projects Fund</i>	<i>(\$7,130,710)</i>
<i>Transfers to Other Funds</i>	<i>(\$2,302,059)</i>

Capital Improvement Program Revenues:

COVID-19 reductions include the following:

<i>Transfer from General Fund</i>	<i>(\$4,004,000)</i>
<i>Transfer from General Fund - 1% Additional Sales Tax</i>	<i>(\$3,126,710)</i>
<i>Prior Year General Fund</i>	<i>\$600,000</i>
<i>Prior Year School Fund</i>	<i>(\$600,000)</i>
<i>Federal/State Grants</i>	<i>(\$131,600)</i>
<i>Bond Anticipation/Proceeds</i>	<i>(\$3,282,000)</i>
<i>Transfer from Tourism Investment Fund</i>	<i>(\$725,000)</i>

Capital Improvement Program Expenditures:

COVID-19 reductions include the following:

<i>School Projects</i>	<i>(\$7,173,000)</i>
<i>General Services Projects</i>	<i>(\$2,553,310)</i>
<i>Parks and Recreation Projects</i>	<i>(\$1,093,000)</i>
<i>Other Projects</i>	<i>(\$450,000)</i>

Virginia Public Assistance Fund Revenues:

COVID-19 reductions include the following:

<i>Federal/State Revenues</i>	<i>(\$30,377)</i>
<i>Transfer from General Fund</i>	<i>(\$58,519)</i>

Virginia Public Assistance Fund Expenditures:

COVID-19 reductions include the following:

<i>Administration</i>	<i>(\$77,396)</i>
<i>Purchased Services</i>	<i>(\$2,800)</i>
<i>Local Non-Reimbursable</i>	<i>(\$8,700)</i>

Housing and Neighborhood Development Fund Revenue:

COVID-19 reductions include the following:

<i>Transfer from General Fund</i>	<i>(\$116,320)</i>
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Housing and Neighborhood Development Fund Expenditures:

COVID-19 reductions include the following:

<i>Housing</i>	<i>(\$14,783)</i>
<i>Purchased Services</i>	<i>(\$101,537)</i>

Colonial Community Corrections Fund Revenues:

COVID-19 reductions include the following:

<i>Transfer from General Fund</i>	<i>(\$9,720)</i>
<i>Other Locality Contributions</i>	<i>(\$17,280)</i>

Colonial Community Corrections Fund Expenditures:

COVID-19 reductions include the following:

<i>Operating</i>	<i>(\$19,500)</i>
<i>Direct Client Services</i>	<i>(\$7,500)</i>

Special Projects/Grants Fund Revenues:

COVID-19 adjustments include the following:

<i>Transfer from General Fund</i>	<i>(\$1,225,000)</i>
<i>Fund Balance</i>	<i>\$500,000</i>

Special Projects/Grants Fund Expenditures:

COVID-19 reductions include the following:

<i>Transportation Match</i>	<i>(\$725,000)</i>
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Tourism Investment Revenues:

COVID-19 adjustments include the following:

<i>\$2 Transient Occupancy Tax</i>	<i>(\$407,500)</i>
<i>Transfer from General Fund</i>	<i>(\$892,500)</i>
<i>Fund Balance</i>	<i>\$172,660</i>

Tourism Investment Expenditures:

COVID-19 adjustments include the following:

<i>Historic Triangle Marketing Fund (\$2 Tax)</i>	<i>(\$203,750)</i>
<i>Tourism Activities, Contributions, and Projects</i>	<i>(\$69,000)</i>
<i>Transfer to Capital Projects Fund</i>	<i>(\$725,000)</i>
<i>Contingency</i>	<i>(\$129,590)</i>

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Attachment