



RESOLUTION #17-06 BUDGET ADOPTION FISCAL YEAR 2018

WHEREAS, a proposed budget for the City of Williamsburg for fiscal year ending June 30, 2018 has been prepared in accordance with § 15.2-2503, et. seq. of the Code of Virginia (1950), as amended (the "Code"), and as required by Code § 15.2-2506 a brief synopsis thereof has been duly published and a public hearing has been held at the regular meeting of City Council held on the 13th day of April, 2017; and

WHEREAS, the proposed budget for fiscal year ending June 30, 2018, is based upon continuation of the City's current real property tax rate of \$0.57 per \$100.00 of assessed value; and

WHEREAS, the annual assessment of real property in the City of Williamsburg for fiscal year ending June 30, 2018 will result in an increase of more than 1 percent over and above the total real property tax levied by the City of Williamsburg for fiscal year ending June 30, 2017 if the City's current tax rate of \$0.57 per \$100.00 of assessed value remains in effect for fiscal year ending June 30, 2018; and

WHEREAS, at its April 13, 2017 session, after multiple budget work sessions, and as required by Code § 58.1-3321, City Council held a separate duly advertised public hearing regarding fixing a real property tax rate of \$0.57 per \$100.00 of assessed value for fiscal year ending June 30, 2018; and

WHEREAS, based upon comments received from the public attending each of such hearings, and further based upon all information known to Council regarding the financial needs of the City for such fiscal year:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Williamsburg hereby adopts the proposed budget considered at the April 13, 2017 budget hearing with amendments as described in Exhibit 1.

A copy of the adopted budget shall be certified by and maintained by the Clerk of Council as part of the minutes of this May 11, 2017 session of City Council.

BE IT FURTHER RESOLVED, by the City Council of the City of Williamsburg, Virginia:

1. That revenues and expenditures are hereby appropriated by Fund as set forth in Schedule A, entitled: "Adopted Budget - Fiscal Year Commencing July 1, 2017".
2. That taxes shall be levied in the classifications and for the amounts set forth in Schedule B, entitled: "Local Tax Levies - Fiscal Year 2018.
3. That revenues and expenditures for capital projects are hereby appropriated as set forth in Schedule C, entitled: "Capital Improvements Fiscal Year 2018.
4. That the City Manager shall administer this budget in strict adherence to the Charter and Code of the City of Williamsburg, as amended, and the laws of the Commonwealth of Virginia. Amendments to the budget as adopted shall be only by Resolution; provided further that the City Manager is authorized to approve transfers of appropriated expenditures between object codes within fund groups as may be necessary to carry out the work of the City as directed by the City Council during the coming fiscal year.
5. This resolution shall take effect upon its adoption by City Council.

PASSED AND ADOPTED by the City Council of the City of Williamsburg, Virginia, on May 11, 2017.



Paul T. Freiling, Mayor

Attest: 

Donna Scott, City Council Clerk

City of Williamsburg
FY 2018 Budget Worksheet
Summary of Revisions to Proposed Budget as of 5/8/17

Exhibit 1

General Fund:

Initial Proposed Revenues	\$35,951,196
<i>Increase</i> - Sales Tax for Education	<i>\$699</i>
<i>Increase</i> - Business Licenses-Wholesale	<i>\$7,000</i>
<i>Increase</i> - Grantor's Tax	<i>\$7,000</i>
Total Revised Revenues	\$35,965,895
Initial Proposed Expenditures	\$35,951,196
<i>Increase</i> - Finance Dept - Healthcare coverage	<i>\$10,130</i>
<i>Increase</i> - Joint Activities - Sheriff position added	<i>\$10,000</i>
<i>Increase</i> - Recreation - Salaries & Benefits	<i>\$72,000</i>
<i>Decrease</i> - Police - Salaries & Benefits	<i>-\$72,000</i>
<i>Decrease</i> - Juvenile Detention (5-yr averaging)	<i>-\$6,302</i>
<i>Increase</i> - W-JCC Schools - Sales Tax for Education	<i>\$699</i>
<i>Decrease</i> - W-JCC Schools Operating Contribution	<i>-\$699</i>
<i>Increase</i> - Personnel Contingency	<i>\$871</i>
Total Revised Expenditures	\$35,965,895
Net Changes	\$0

Sales Tax Fund (CIP): No Changes

Initial Proposed Revenues & Grants	\$11,610,083
Transfer From Reserves-Capital Projects	<u>\$2,739,368</u>
Total Revenues	\$14,349,451
Initial Proposed Expenditures & Reserves brought forward	\$14,349,451

Utility Fund: No Changes

Initial Proposed Revenues	\$6,792,220
Net transfer from reserves for Capital Projects	<u>\$1,175,000</u>
Total Revenues	\$7,967,220
Initial Proposed Expenses (Operating & Capital)	\$7,967,220

Public Assistance Fund: No Changes

Initial Proposed Revenues	\$2,231,503
Initial Proposed Expenditures	\$2,231,503

Quarterpath CDA Fund: No Changes

Initial Proposed Revenues	\$470,880
Initial Proposed Expenditures	\$470,880

CITY OF WILLIAMSBURG
ADOPTED BUDGET
FISCAL YEAR COMMENCING JULY 1, 2017

General Fund**Revenues:**

General Property Taxes	\$13,821,900
Other Local Taxes	15,003,000
Licenses, Permits, Fines	391,190
Use of Money and Property	725,056
Charges for Services	412,200
Miscellaneous	2,016,999
Intergovernmental	<u>3,595,550</u>
Total Revenues	\$35,965,895

Expenditures:

City Departments	\$19,162,568
Constitutional Officers	1,603,877
Judicial and Legal	620,607
Health	448,719
Schools	9,222,757
Library	860,699
Contributions to Agencies	<u>4,046,668</u>
Total Expenditures	\$35,965,895

Utility Fund**Revenues:**

Water Service	\$4,623,000
Sewer Service	1,850,000
Other	610,394
Transfer from Reserves	<u>-291,174</u>
Total Revenues	\$6,792,220

Expenses:

Administration	\$1,985,864
Water Treatment	1,396,551
Water System	639,935
Sewer System	2,490,173
Debt Service	179,698
Purchased Water	<u>100,000</u>
Total Expenses	\$6,792,220

Public Assistance Fund

Revenues:

Federal/State	\$1,113,732
General Fund	825,533
Local Grant	260,000
Reserves	<u>32,238</u>
Total Revenues	\$2,231,503

Expenditures

Benefit Programs	\$462,810
Service Programs	1,046,350
Community Service Programs	503,054
Comprehensive Services	<u>219,289</u>
Total Expenditures	\$2,231,503

Quarterpath CDA - Fiduciary Fund

Revenues:

Recovered Costs (Special Assessments)	<u>\$470,880</u>
Total Revenues	\$470,880

Expenditures

Expenditures (Special Assessments)	<u>\$470,880</u>
Total Expenditures	\$470,880

LOCAL TAX LEVIES - FISCAL YEAR 2018

The following tax levies for the tax year beginning July 1, 2017

1. On the \$100.00 of assessed value of taxable real estate the rate shall be \$.57.
2. On purchase of electricity, the rate shall be \$.70/month plus \$.007468 per kwh for residential, and \$1.15/month plus \$.006947 per kwh for commercial and industrial users. The maximum charge for residential users is \$1.00 per month, and \$20.00 per month for commercial and industrial users.
3. On purchase of gas, other than propane, the rate shall be \$.70/month plus \$.014 per ccf for residential users and \$1.15/month plus \$.0243 per ccf for commercial and industrial users. The maximum charge for residential users is \$1.00 per month, and \$20.00 per month for commercial and industrial users.
4. On purchase of Transient Lodging, the rate shall be five (5) percent of the total amount paid for lodging, and an additional \$2 per night charge.
5. On purchase of a "meal", the rate shall be five (5) percent of the total amount paid for meals.
6. On purchase of cigarettes, the rate shall be thirty cents (\$0.30) for each twenty (20) cigarettes or fractional number of twenty (20) cigarettes sold within the city.

The following tax levies for the tax year beginning January 1, 2017

1. On the \$100.00 of assessed value of taxable tangible personal property, including the property specifically classified by Section 58.1-3506 and Section 58.1-3507 of the Code of Virginia, the rate shall be \$3.50. Assessed value of tangible personal property including machinery and tools, but exclusive of motor vehicles will be 30% of acquisition cost. Assessed value of motor vehicles will be 100% of NADA average loan value. Motor vehicles specially equipped to provide transportation for physically handicapped individuals, in compliance with City Code Section 18-29, shall be exempt from personal property taxation if such motor vehicle is licensed with special plates pursuant to Section 46.2-731 of the Code of Virginia, as amended.
2. On qualifying vehicles with assessed values of more than \$1,000, Tax Relief shall be set at 54% and applied to the first \$20,000 in value of each qualifying vehicle pursuant to Chapter 25 of Title 15.2 of the Code of Virginia.
3. On each \$100.00 of bank net capital assessed as provided by law, the rate shall be eighty (80) cents per \$100.00 as authorized by Sections 58.1-1208 and 58.1-1211 of the Code of Virginia.

The above tax rates shall also be applicable to real and tangible personal property of public service corporations, based upon the assessments generated annually by the State Corporation Commission, and duly certified.

CAPITAL IMPROVEMENTS FISCAL YEAR 2018

General Fund Capital ImprovementsRevenues:

Local 1% Sales Tax	\$4,400,000
Interest Income	150,000
Grants/Proffers	6,520,083
Transfer from Courthouse Mtce Fund	40,000
Transfer from Utility Fund	500,000
Transfer from Fund Balance	<u>2,739,368</u>
Total Revenues	\$14,349,451

Expenditures:

Public Works	\$9,274,300
Police	\$542,315
Fire	\$1,542,000
Recreation-Open Space	\$295,000
General Government	\$657,000
Contingency	\$200,000
Library	\$300,000
School Capital Projects	\$287,645
Courthouse	\$40,000
Debt Service	<u>\$1,211,191</u>
Total Expenditures	\$14,349,451

Utility Fund Capital ImprovementsRevenues:

Transfer from Reserves	\$1,175,000
Total Revenues	\$1,175,000

Expenses

Water Distribution/Storage	\$500,000
Sewer Collection System	100,000
Sewage Pump Stations	45,000
Water/Sewer System Contingency	75,000
Vehicles/Equipment	265,000
Water Supply	<u>190,000</u>
Total Expenses	\$1,175,000