

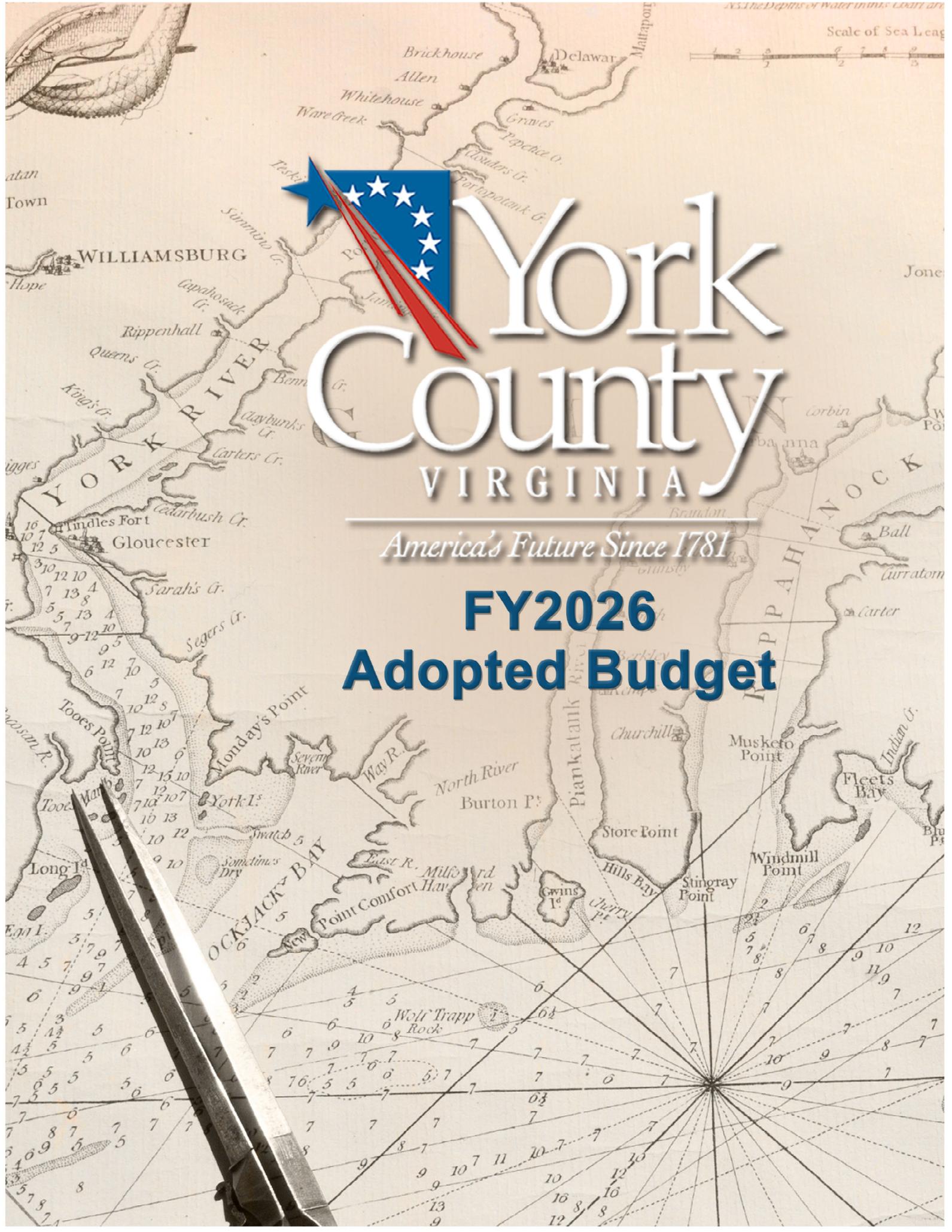


# York County

VIRGINIA

*America's Future Since 1781*

## **FY2026 Adopted Budget**



# Adopted Annual Budget - Fiscal Year 2026

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# County of York

## Board of Supervisors



Sheila S. Noll,  
Chairman



Douglas R. Holroyd,  
Vice Chairman



M. Wayne Drewry



G. Stephen Roane, Jr.



Thomas G. Shepperd, Jr.

## Constitutional Officers

Clerk of the Circuit Court  
Commissioner of the Revenue  
County Treasurer  
Commonwealth's Attorney  
Sheriff

Kristen N. Nelson  
Sarah Webb  
Candice D. Kelley  
Krystyn L. Reid  
Ron Montgomery

## County Officials

County Administrator  
Deputy County Administrator  
Assistant County Administrator  
County Attorney

Mark L. Bellamy, Jr.  
Brian P. Fuller  
Susan Goodwin  
Richard Hill



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of York  
Virginia**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

---

<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd, Vice Chairman	Yea
M. Wayne Drewry	Nay
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

---

On motion of Mr. Roane, which carried 4:1, the following resolution was adopted:

A RESOLUTION TO APPROVE THE BUDGETS AND APPROPRIATE FUNDS FOR THE COUNTY OF YORK AND THE YORK COUNTY SCHOOL DIVISION FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

WHEREAS, the County Administrator has submitted to the York County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning July 1, 2025, and ending June 30, 2026, which has been reviewed by the Board of Supervisors; and

WHEREAS, it is necessary to adopt said budget and appropriate sufficient funds to cover the requirements included therein; and

WHEREAS, the Board of Supervisors, in exercising its independent judgment and in concert with the York County School Board, has considered the school’s annual operating budget; and

WHEREAS, after considering the availability of local funds, approval of the York County School Board’s fiscal year 2026 educational budget is based upon funding from the federal government in the amount of \$19,612,802, from the state government in the amount of \$111,788,190; from the local appropriations in the amount of \$64,177,094; and other local revenues in the amount of \$2,245,546; and

WHEREAS, the Board of Supervisors, recognizing the uncertainty in the state budget at the time of budget adoption, intends to appropriate \$550,000 in non-departmental contingency funding to be used for School Division compensation in the

event of a state budget shortfall or to be used for funding strategic initiatives in the County Capital Fund otherwise;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors the 6th day of May, 2025, that the Fiscal Year 2026 annual budget of the York County School Division for school operations in the amount of \$197,823,632 be, and is hereby, approved subject to and contingent upon the availability of funds as indicated in the preamble hereto; and

BE IT RESOLVED that the annual appropriation for the York County School Division be, and is hereby, adjusted if and when additional federal and/or state funds or local contributions become available or are reduced; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual budget in the sum of \$7,670,614 for Fiscal Year 2026 be, and is hereby, approved for the operation of food service programs for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds; and

BE IT RESOLVED that the annual budget in the sum of \$30,289,457 for Fiscal Year 2026 be, and is hereby, approved for the School Division Health and Dental Insurance Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds; and

BE IT RESOLVED that the annual budget in the sum of \$538,000 for Fiscal Year 2026 be, and is hereby, approved for the School Division Workers Compensation Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds; and

BE IT RESOLVED that the annual budget in the sum of \$4,620,000 for Fiscal Year 2026 be, and is hereby, approved for the School Division Technology Fund for purposes authorized and approved by the York County School Board subject to and contingent upon the availability of funds.

BE IT RESOLVED that an annual appropriation in the sum of \$20,137,712 for Fiscal Year 2026 be, and is hereby, made for school capital projects; and

BE IT RESOLVED that the Fiscal Year 2026 annual budget for the County of York be, and is hereby, adopted as proposed on this date; and

BE IT RESOLVED that the following annual appropriations for Fiscal Year 2026 be, and are hereby, made in the General Fund for the following functions:

<u>Function</u>	<u>Amount</u>
Administrative Services	\$ 3,839,402

Judicial Services	4,267,987
Public Safety	59,850,243
Planning & Development Services	3,840,057
Management Services	13,903,914
Education & Educational Services	78,017,957
Human Services	5,946,996
Public Works	13,325,939
Community Services	4,549,028
Capital Outlay, Fund Transfers & Non-Departmental	<u>12,654,984</u>
Total General Fund	<u>\$ 200,196,507</u>

BE IT RESOLVED that the County Administrator be, and is hereby, authorized to transfer the appropriations in the General Fund Non-Departmental function to the related categories in the various General Fund functions; and

BE IT RESOLVED that the \$78,017,957 appropriated above from the General Fund for Education and Educational Services, includes \$64,177,094 for the local contribution to the School Division for support of the School operating budget and, of this amount \$62,629,644 is appropriated as a non-categorical appropriation to be allocated among various school operating categories as the School Board deems necessary and \$1,547,450 is appropriated to the Operation and Maintenance Category for continuation of the School Grounds Maintenance Agreement, dated July 20, 2010, as adopted by the York County Board of Supervisors and the York County School Board; and

BE IT RESOLVED that the annual appropriation in the sum of \$6,065,899 for Fiscal Year 2026 be, and is hereby, made in the Tourism Fund; and

BE IT RESOLVED that the annual appropriation of the Tourism Fund be, and is hereby, adjusted if and when additional revenues become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation in the sum of \$9,817,116 for Fiscal Year 2026 be, and hereby, made in the Social Services Fund for the operation of the York/Poquoson Department of Social Services; and

BE IT RESOLVED that the annual appropriation of the Social Services Fund be, and is hereby, adjusted if and when additional federal and/or state funds or local contributions become available or are reduced; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation in the sum of \$483,000 for Fiscal Year 2026 be, and hereby, made in the Grant Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$6,000 for Fiscal Year 2026 be, and is hereby, made in the Law Library Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$2,331,577 for Fiscal Year 2026 be, and is hereby, made in the Children and Family Services Fund for the operation of the Head Start, United States Department of Agriculture (USDA), after-care, and Early Childhood Academy Programs; and

BE IT RESOLVED that the annual appropriations in the Children and Family Services Fund be, and are hereby, adjusted if and when additional federal and/or state funds or local revenues become available or are reduced; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation in the sum of \$1,044,100 for Fiscal Year 2026 be, and is hereby, made in the Community Development Authority Revenue Fund; and

BE IT RESOLVED that the annual appropriation of the Community Development Authority Revenue Fund be, and is hereby, adjusted if and when additional revenues from general property taxes, other taxes, special assessments and interest income become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation in the sum of \$5,120,740 for Fiscal Year 2026 be, and is hereby, made in the County Debt Service Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$26,609,872 for Fiscal Year 2026 be, and is hereby, made in the School Debt Service Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$3,041,892 for Fiscal Year 2026 be, and is hereby, made in the Stormwater Management Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$3,000,000 for Fiscal Year 2026 be, and is hereby, made in the Revenue Stabilization Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$19,964,000 for Fiscal Year 2026 be, and is hereby, made in the County Capital Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$4,852 for Fiscal Year 2026 be, and is hereby, made in the Yorktown Capital Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$393,536 for Fiscal Year 2026 be and is hereby, made in the Workers' Compensation Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$7,333,049 for Fiscal Year 2026 be, and is hereby, made in the Vehicle Maintenance Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$3,029,863 for Fiscal Year 2026 be, and is hereby, made in the Information Technology Fund; and

BE IT RESOLVED that the annual appropriation in the sum of \$19,787,750 for Fiscal Year 2026 be, and is hereby, made in the Health and Dental Insurance Fund; and

BE IT RESOLVED that the following appropriations for Fiscal Year 2026 be, and are hereby, made in the Enterprise Funds:

<u>Fund</u>	<u>Amount</u>
Solid Waste Management Fund	\$ 8,303,419
Water Utility Fund	\$ 331,130
Sewer Utility Fund	\$ 17,040,031
Yorktown Operations Fund	\$ 251,902
Regional Radio Fund	\$ 5,394,205

BE IT RESOLVED that the annual appropriation of the Yorktown Operations Fund be, and is hereby, adjusted if and when additional revenues from docking fees become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation of the Regional Radio Fund be, and is hereby, adjusted if and when additional revenues from air time usage, reimbursements for maintenance and other sources become available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the County Treasurer, upon receipt of a written order from the County Administrator, is authorized to advance monies between the several County funds under her custody provided, however, that the total advance to any particular fund, plus the amount of monies disbursed from that fund, does not exceed the annual appropriation of said fund; and

BE IT RESOLVED that the County Administrator shall be, and is hereby, authorized to do all things necessary to apply for federal and state library aid and in addition, the annual appropriation for library operations be, and is hereby, adjusted for all funds received under this program in accordance with the recommendations of the York County Library Board; and

BE IT RESOLVED that, in accordance with the provisions of the employee Performance Management Program, the County Administrator shall be , and is hereby, authorized to award performance-based compensation to County personnel, to include bonuses, salary and wage increases, and other non-salary benefits provided that the total awarded does not exceed the annual appropriation in the respective funds; and

BE IT RESOLVED that, upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or his designee be, and is hereby, designated as the agent to execute the

necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by the County Attorney and to provide such additional information as may be required by the awarding organization; in addition, the funding awarded, not to exceed \$75,000, shall be, and is hereby, appropriated to the applicable functional area; and

BE IT RESOLVED that interest earned on grant and program awards received from federal, state, local, and other outside organizations be, and is hereby, appropriated to the appropriate functional area to be expended in accordance with guidelines as established by the organizations; and

BE IT RESOLVED that additional funds received for various County programs, including the sale of surplus books for library purposes, contributions, donations, cash proffers, grass cutting, demolition, and other fees for services be, and are hereby, appropriated for the purposes established by each program; and

BE IT FURTHER RESOLVED that funds received for the off-duty employment by deputy sheriffs program be, and are hereby, appropriated in the General Fund to cover the costs of the program; and

BE IT RESOLVED that additional funds received for the Medic Transport Fee Recovery be, and are hereby, appropriated in the General Fund to cover the costs of the program; and

BE IT RESOLVED that additional funds received from the Sheriff's school zone speed cameras be, and are hereby, appropriated in the General Fund; and

BE IT RESOLVED that funds received from the Federal Emergency Management Agency (FEMA) for reimbursements for expenses incurred as a result of unusual or infrequent events not to exceed \$100,000 per incident be, and are hereby, appropriated under this program to the appropriate functional area; and

BE IT RESOLVED that upon receipt of written notification from the State Compensation Board of additional funds for the Constitutional Officers (Commonwealth's Attorney, Sheriff, Clerk of Court, Treasurer, and Commissioner of the Revenue) be, and are hereby, appropriated in the General Fund to be expended in accordance with guidelines as established by the state government; and

BE IT RESOLVED that the annual contributions that are in excess of \$50,000, which are hereby appropriated, shall be disbursed on a semi-annual basis with the amount disbursed not to exceed one-half of the total appropriation, unless otherwise agreed upon; and

BE IT RESOLVED that contributions to the York County School Division and the York/Poquoson Department of Social Services are exempt from this limitation; in

addition, the County Administrator may require written reports on how the previous allocation(s) was/were spent before any future disbursements are made; and

BE IT RESOLVED that the monies be, and are hereby, appropriated for Fiscal Year 2026 in the various funds for the purpose of liquidating encumbered purchase transactions and for continuing capital and special projects as of June 30, 2025; and

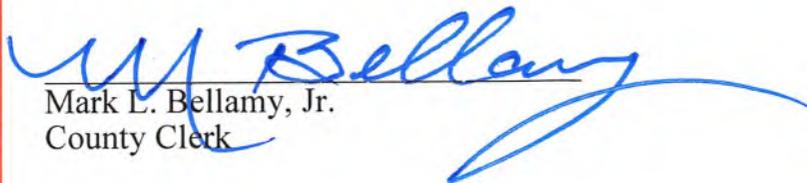
BE IT RESOLVED that the annual appropriations in the Capital Projects Fund, Stormwater Fund, Yorktown Capital Fund, Tourism Fund, Vehicle Maintenance Fund, Health and Dental Insurance Fund, Solid Waste Management Fund, Regional Radio Project Fund, Children and Family Services Fund, Social Services Fund, Workers Compensation Fund, Grants and Donations Fund, Information Technology Fund, Yorktown Operations Fund, Water Utility Fund and the Sewer Fund unencumbered appropriations at June 30, 2025, be and hereby, adjusted when year-end carryover funding becomes available, not to exceed the applicable fund balance/net assets/net position as recorded in the County's audited accounting records; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the annual appropriation of the General Fund and other affected funds be, and hereby, adjusted when year-end carryover funding becomes available; the County Administrator shall advise the Board of Supervisors in writing of all such actions; and

BE IT RESOLVED that the County Administrator be, and is hereby, authorized to transfer funds within and between appropriation functions; these transfers may be made to allow the disbursement of funds for unanticipated costs incurred in daily County operations; and

BE IT RESOLVED that the County Administrator, Finance Director and Deputy Finance Director be, and are hereby, the authorized signers for the Finance Department petty cash account available to allow for emergency purchases necessary in daily County operations.

A Copy Teste:

  
Mark L. Bellamy, Jr.  
County Clerk

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

---

<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd, Vice Chairman	Yea
M. Wayne Drewry	Nay
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

---

On motion of Mr. Shepperd, which carried 4:1, the following resolution was adopted:

A RESOLUTION TO ADOPT THE FISCAL YEAR 2026-2031 CAPITAL IMPROVEMENTS PROGRAM AS A LONG-RANGE PLANNING DOCUMENT

WHEREAS, in consideration of materials received from the departments and agencies of the County and direction from the Board of Supervisors, the County Administrator has developed a Proposed Fiscal Year 2026-2031 Capital Improvements Program; and

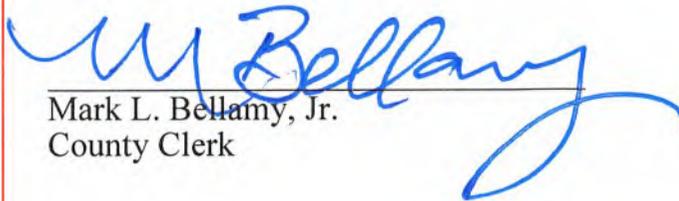
WHEREAS, the Capital Improvements Program serves as a long-range planning document subject each year to review and approval of funding by the Board of Supervisors; and

WHEREAS, such review has been completed for the Fiscal Year 2026-2031 Capital Improvements Program;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 6th day of May, 2025, that the County Administrator's proposed Fiscal Year 2026-2031 Capital Improvements Program, be, and is hereby, adopted, including the categories and amounts summarized below:

<b>Category</b>	<b>Total CIP Fiscal Years 2026-2031</b>
General Capital Projects	\$ 121,925,900
School Division Projects	96,955,389
Stormwater Projects	11,725,000
Solid Waste Projects	450,000
Sewer Projects	33,250,000
Water Projects	500,000
Vehicle Maintenance Projects	500,000
Tourism Projects	980,000
<b>Total</b>	<b>\$ 266,286,289</b>

A Copy Teste:



Mark L. Bellamy, Jr.  
County Clerk

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Resolution

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

---

<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd, Vice Chairman	Yea
M. Wayne Drewry	Yea
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

---

On motion of Mr. Shepperd, which carried 5:0, the following resolution was adopted:

A RESOLUTION TO DESIGNATE A PORTION OF THE REAL PROPERTY TAX FOR SCHOOL PURPOSES

WHEREAS, Public Law 874, enacted by the 81<sup>st</sup> Congress, and codified in 20 U.S.C. Sections 7701 et seq. (hereinafter “the Act”), provides for federal financial assistance to local educational agencies in areas affected by federal activities; and

WHEREAS, approximately thirty-seven percent (37%) of the land area of York County is controlled by the federal government, which entitles the York County School Division to financial assistance under Section 3 of the Act, as administered pursuant to U. S. Department of Education regulations governing distribution of financial aid authorized by the Act, 34 CFR Part 222, Subpart E; and

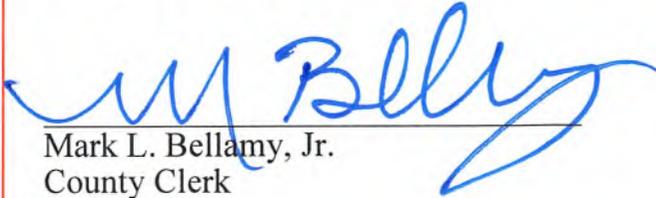
WHEREAS, the York County School Division is a fiscally dependent local educational agency under these U. S. Department of Education regulations; and

WHEREAS, 34 CFR Section 222.2, Definitions, provides that for a fiscally dependent local educational agency, the local real property tax rate for school purposes can be defined as “that portion of a local real property tax rate designated by the general government for current expenditure purposes”; and

WHEREAS, the York County Board of Supervisors finds it to be in the best interest of the citizens of York County to designate a portion of the local real property tax rate for school purposes in conformance with 34 CFR Section 222.2;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 6th day of May, 2025, that, for Fiscal Year 2026, a portion of the York County, Virginia, local real property tax rate equal to forty-eight cents (\$0.48) per \$100 of valuation be, and is hereby, designated for school purposes as provided in 34 CFR Section 222.2.

A Copy Teste:



Mark L. Bellamy, Jr.  
County Clerk

BOARD OF SUPERVISORS  
 COUNTY OF YORK  
 YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd, Vice Chairman	Yea
M. Wayne Drewry	Nay
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mr. Holroyd, which carried 4:1, the following ordinance was adopted:

AN ORDINANCE TO IMPOSE TAX LEVIES UPON TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS, MOBILE HOMES, AND REAL ESTATE FOR THE CALENDAR YEAR 2025 AND TO PRORATE TAXES ON MOBILE HOMES AS AUTHORIZED BY SEC. 58.1-3001 OF THE CODE OF VIRGINIA

WHEREAS, it is necessary for the Board of Supervisors to establish real estate and personal property tax levies for the County of York for Calendar Year 2025, beginning January 1, 2025, and ending December 31, 2025; and

WHEREAS, the Board has duly advertised and held a public hearing on the subject tax levies;

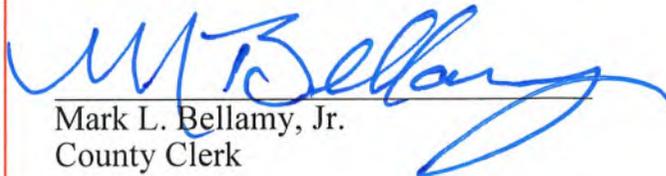
NOW, THEREFORE, BE IT ORDAINED by the York County Board of Supervisors this the 6th day of May, 2025, that the following County tax levies be, and they hereby are, imposed for the Calendar Year 2025:

Class of Property	Rate Per \$100 of Assessed Valuation
1. Real Estate	0.78
2. Tangible Personal Property	4.00

- |    |  |             |
|----|--|-------------|
| 3. | Tangible Personal Property—<br>for one vehicle owned by a<br>disabled veteran  | 1.00        |
| 4. | Machinery and Tools  | 4.00        |
| 5. | Vehicles without motive<br>power, used or designed to be<br>used as manufactured homes as<br>defined in Section 36-85.3 of<br>the Code of Virginia | 0.78        |
| 6. | Boats or watercraft  | 0.000000001 |

BE IT FURTHER ORDAINED that if a mobile home is delivered or moved to York County after January one of any year and used as a place of full-time residence by any person, the Commissioner of the Revenue shall assess and quarterly prorate any property taxes which would have been collectible had such mobile home been situated within York County on January 1 of that year.

A Copy Teste:

  
Mark L. Bellamy, Jr.  
County Clerk

BOARD OF SUPERVISORS  
 COUNTY OF YORK  
 YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd; Vice Chairman	Yea
M. Wayne Drewry	Yea
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mr. Shepperd, which carried 5:0, the following ordinance was adopted:

AN ORDINANCE TO AMEND CHAPTER 19, "SOLID WASTE, GARBAGE AND WEEDS," OF THE YORK COUNTY CODE TO CHANGE THE FEES FOR SOLID WASTE AND RECYCLING SERVICES

BE IT ORDAINED by the York County Board of Supervisors this 6th day of May, 2025, that Chapter 19 of the York County Code be, and it is hereby, amended to read as follows:

***ARTICLE V. SOLID WASTE COLLECTION SERVICE***

**Sec. 19-73. Fees and charges.**

- (a) Households and qualified small businesses who have elected to receive Solid Waste and Recycling Collection Services from the County shall pay in arrears to the County bi-monthly fees and charges for such services in the following amounts:

Solid Waste and Recycling	Standard Fee	Reduced fee for those who qualify under section 19-78
Curbside Garbage and Recycling Collection	\$70.00	\$37.00
Curbside Recycling Only Service	\$28.00	N/A
Curbside Garbage Only Service	\$50.00	N/A

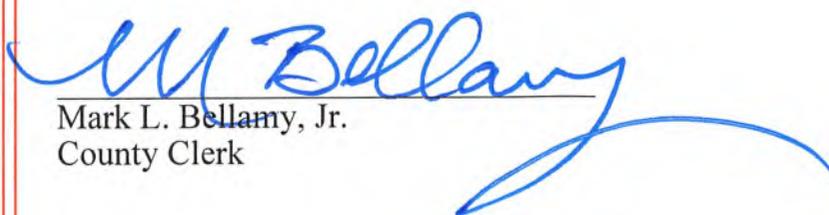
Curbside Garbage and Recycling— Senior Citizen	\$52.00	N/A
Extra charge for those who elect service pursuant to subsection 19- 66(e)(1) Backyard Service	\$30.00	N/A
Extra charge for those who elect service pursuant to subsection 19- 66(e)(2) Long Driveway/Private Lane	\$38.00	N/A
Extra charge for those who elect service pursuant to subsection 19- 66(e)(3) Long Driveway/Private Lane and Backyard Service	\$63.00	N/A
Extra charge per container	\$26.00	N/A

(b) Services for non-customers shown above will be available for the following fees as further described in Sec. 19-24:

Non-Customer Services	Standard Fee	Reduced fee for those who qualify under section 19-78
Solid Waste Drop-off	Rate is set by lessee and/or operator of the transfer station	Not Applicable

(c) The above rates shall be effective July 1, 2025.

A Copy Teste:

  
\_\_\_\_\_  
Mark L. Bellamy, Jr.  
County Clerk

BOARD OF SUPERVISORS  
COUNTY OF YORK  
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in the Board Room, York Hall, Yorktown, Virginia, on the 6th day of May, 2025:

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<u>Present</u>	<u>Vote</u>
Sheila S. Noll, Chairman	Yea
Douglas R. Holroyd, Vice Chairman	Yea
M. Wayne Drewry	Yea
G. Stephen Roane, Jr.	Yea
Thomas G. Shepperd, Jr.	Yea

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On motion of Mr. Shepperd, which carried 5:0, the following resolution was adopted:

AN ORDINANCE TO AMEND AND ESTABLISH CERTAIN FEES WITHIN CHAPTER 7.1, BUILDING REGULATIONS, YORK COUNTY CODE, CHAPTER 20.5, SUBDIVISIONS, YORK COUNTY CODE, AND CHAPTER 24.1, ZONING, YORK COUNTY CODE

WHEREAS, it has come to the attention of the York County Board of Supervisors that revisions and additions to certain fee schedules within the York County Code for Chapter 7.1, Building Regulations, Chapter 20.5, Subdivisions, and chapter, 24.1, Zoning, should be considered; and

WHEREAS, said amendments to Chapter 20.5, Subdivisions, and Chapter 24.1, Zoning, have been considered by the York County Planning Commission with the applicable procedure in accordance with the Code of Virginia; and

WHEREAS, the Planning Commission recommends approval of said amendments; and

WHEREAS, the York County Board of Supervisors has conducted a duly advertised public hearing on these amendments; and

WHEREAS, the Board has carefully considered the public comments and Planning Commission recommendation with respect to the amendments.

NOW, THEREFORE BE IT ORDAINED by the York County Board of Supervisors this the 6th day of May, 2025, that it does hereby approve as of July 1, 2025 amendments to fees within Chapter 7.1, Building Regulations, York County Code, Chapter 20.5, Subdivisions, York County Code, and Chapter 24.1, Zoning, York County Code, to read and provide as follows:

## **Chapter 7.1 – BUILDING REGULATIONS<sup>1</sup>**

### **ARTICLE I. – IN GENERAL**

#### **Sec. 7.1-1. Purpose of chapter.**

The purpose of this chapter is to preserve and secure the health, safety and general welfare of the citizens of the county and its visitors by assuring proper construction, alteration, addition, repair, demolition, location, use, occupancy, and maintenance of all buildings and structures and their service equipment within the county.

#### **Sec. 7.1-2. Conflicting requirements.**

- (a) Wherever regulations contained in this chapter require or impose standards higher or more restrictive than those contained in any other statute or local ordinance or regulation, the provisions of this chapter shall govern.
- (b) Whenever the provisions of any other statute or local ordinance or regulation require or impose standards higher or more restrictive than those contained in this chapter, the provisions of such other statute or local ordinance or regulation shall govern.
- (c) Whenever two (2) or more of any of the provisions established by this chapter are found to be in conflict, the more restrictive provision shall govern.

#### **Sec. 7.1-3. Adoption; amendments.**

There is hereby adopted by reference in the county that certain code known as the Virginia Uniform Statewide Building Code (VUSBC) and all Virginia Administrative Amendments-Accumulative Supplements thereto in being as of August 15, 1974 or subsequently issued, and the whole thereof and the same is hereby incorporated herein as fully as if set out in length. Said code, as amended herein, shall control all matters set forth in section 7.1-1 above and all other functions which pertain to the installation of systems vital to all buildings and structures and their service equipment as defined by such code and shall apply to all existing and proposed structures in the county. Certain sections and subsections of the VUSBC are amended as follows:

- (a) Virginia Construction Code:

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<sup>1</sup>Cross reference(s)—Erosion and sediment control, Ch. 10; fire prevention and protection, Ch. 11; special construction requirements for restaurants, § 14-7; sewers and sewage disposal and water facilities, Ch. 18; street address numbering system, § 20-31 et seq.; water utilities, Ch. 22.7; zoning ordinance, Ch. 24.1.

- (1) Wherever the parenthetical phrases "name of municipality" or "name of jurisdiction" appear, the words "County of York" shall be substituted therefor.
- (2) Wherever the parenthetical phrase "date of adoption of this Code" appears, the word and numbers "August 15, 1974" shall be substituted therefor.
- (b) Virginia Plumbing Code:
  - (1) Wherever the parenthetical phrase "date of adoption of this Code" appears, the word and numbers "August 15, 1974" shall be substituted therefor.
  - (2) Wherever the parenthetical phrases "name of municipality" or "name of jurisdiction" appear, the words "County of York" shall be substituted therefor.
  - (3) Section 305.6.1 Depth of Sewer 4".
- (c) Virginia Mechanical Code:
  - (1) Whenever the parenthetical phrase "date of adoption of this Code" appears, the word and numbers "August 15, 1974" shall be substituted therefor.
  - (2) Whenever the parenthetical phrase "name of municipality" or "name of jurisdiction" appears, the words "County of York" shall be substituted therefor.
- (d) National Electrical Code:
  - (1) Wherever reference is made to governmental bodies or jurisdictions, the words "County of York" shall be deemed to apply.
  - (2) Whenever the terms "authority having jurisdiction" or "competent authority" or terms similar in nature are used, they shall be deemed to mean the "building code official or a representative he/she may designate." Such representative shall normally be the electrical inspector.
- (e) Virginia Residential Code:
  - (1) Table No. R-301.2 (1) in section R-301 of the subject code is amended by adding the following underlined words and numbers under each of the columnar headings as follows:

Roof snow load, pounds per square feet	20
Seismic condition by zone	A
Wind Speed	115 mph (3 second wind gust)
Subject to damage from:	
Weathering	Yes, Moderate
Frost line depth	Yes, 16 inches
Termite	Yes, Moderate to Heavy
Decay	Yes, Moderate to Severe
Winter Design Temp	Yes, 20

It is mandatory that the codes referenced in subsections (a) through (e) above be compared with and updated by the Virginia Administrative Amendments Supplements prior to final interpretation of any of the provisions of those codes.

**Sec. 7.1-4. International Property Maintenance Code.**

- (a) There is hereby adopted and amended as part of this chapter the following sections and articles of the Virginia Maintenance Code (VMC), adopted reference in Part III of the VUSBC, "Maintenance of Existing Structures," and all Virginia Administrative Amendments-Accumulative Supplements thereto in being as of July 1, 1992, or subsequently issued: Section 403.3 ("Cooking Facilities") which shall apply to any rooming or dormitory unit; Chapter 6 in its entirety ("Mechanical and Electrical Requirements") which shall apply to all existing buildings, except single family residential private dwellings which are not rented, leased or let; and Chapter 7 in its entirety ("Fire Safety Requirements") which shall apply to all buildings except those in use group R-5.
- (b) From and after the effective date of this chapter, the provisions of the "Virginia Maintenance Code" adopted in subsection (a) above shall be enforced by the building code official and/or the fire code official when an unsafe condition is discovered by the building code official. The building code official and/or fire code official shall have authority to enforce those sections of the Virginia Maintenance Code adopted above, with all those duties, powers, and immunities as specified in the Virginia Uniform Statewide Building Code. Enforcement shall be in accordance with Article VI of this chapter.
- (c) The Board of Building Code Appeals is hereby designated as the appeals board to hear appeals arising from the application of the provisions of the Virginia Maintenance Code adopted above.

**Sec. 7.1-5. When and where copies may be obtained.**

Copies of the Virginia Uniform Statewide Building Code and the Virginia Maintenance Code and the publications adopted herein are available for public inspection and review at the office of the county division of building safety during regular business hours.

**Secs. 7.1-6, 7.1-7. Reserved.**

**ARTICLE II. – PERMITS, FEES AND INSPECTIONS**

**Sec. 7.1-8. Types of permits and fees.**

Permits, inspections and fees shall be required for all work as established by the Virginia Uniform Statewide Building Code. Permit applications shall be made in writing on such forms as are prescribed by the building code official. A permit shall be issued by the building code official before any of the work or actions noted in the following sections is commenced.

Nothing in this chapter shall be construed to prevent the owner of any single-family dwelling from performing additions, alterations or repairs to the dwelling in which he or she resides. Such owner shall obtain all required permits and shall make all required tests of the completed work before approval of the work is granted by an inspector. No such installation shall be put into service prior to final approval by such inspector.

It shall be unlawful for any owner, lessee, agent or any person having any authority or duty in connection with any building or premises knowingly to employ or hire any

person to perform any electrical, plumbing or building-related mechanical work in or upon such building or premises unless such person is a certified master in the field in which the work is to be performed, or qualifies for an exemption from certification under the provisions of the Virginia Board for Contractors' Tradesman Certification Rules and Regulations. It shall also be unlawful for any contractor, firm or corporation to undertake or contract to perform any electrical, plumbing or building-related mechanical work in or upon any building or premises unless such contractor, firm or corporation is a state-registered contractor or is exempt from such registration by law, and such contractor, firm or corporation has in its employ a certified master in the field in which the work is to be performed or qualifies for an exemption from certification under the provisions of § 54.1-1131 of the Code of Virginia.

All permits (with the exception of LDA, VSMP and non-permanent Amusement Device permits) will have a technology fee of \$5 assessed to offset costs of software programs utilized for permit processing, issuance and record keeping.

(a) *Building Permits.* A building permit shall be required for the following types and classes of activities. Electrical, plumbing, and mechanical work is not covered by a building permit and, if such work is to be performed, separate permits shall be obtained and the applicable fees shall be paid. No building permit shall be issued unless and until a certificate of zoning compliance, as required by this Code, has been obtained from the zoning administrator. Fees for building permits shall be as follows:

(1) For new construction finished or unfinished (including additions).

Type	Fee
Residential structures under roof	\$0.17 per square foot with a minimum fee of \$90
Commercial structures under roof	\$.015 per square foot for the first 30,000 square feet and \$.013 per square foot for any footage over 30,000 square feet
Structures not under roof (including patios, decks, ramps, loading docks)	\$0.15 per square foot with a minimum fee of \$90

(2) For the alteration, renovation, or repair of any building or structure; the construction or erection of piers, bulkheads, towers, swimming pools or pool systems; the installation of fire alarm systems; the installation of security or energy systems; the installation of site illumination; the removal of asbestos; and any other additions, renovations, or alterations to these or similar structures or systems. (Fee is based on current value of all service, labor and materials.)

Value	Fee
\$0 to \$1,000	\$90
\$1,001 to \$5,000	\$120

Greater than \$5,000 value	\$140 plus \$55 for each \$5,000 or fraction thereof, of value in excess of \$5,000
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- (3) For the installation or erection of a manufactured (mobile) home, industrialized building unit, or moveable structure, the fee is \$90.
  - (4) For the placing of tents greater than 900 square feet and an occupant load of greater than 50 persons, the fee is:
    - a. Fee for each tent inspection: \$120.
    - b. Annual tent permit: \$350.
  - (5) For the demolition or razing of any building or structure serviced by electrical and/or gas provider, the fee is \$90.
  - (6) For the removal and placement of an existing building or structure, in part or in whole, from one location to another new location, whether or not the new location is on the same lot or parcel of land the fee is \$110.
  - (7) For the installation of fencing for swimming pools and around hazardous material, be it wood, metal, masonry, or another material, the fee is \$90.
  - (8) For construction not covered by any of the above, the permit fee shall be assessed and collected at the rate of 1% of the retail value or current market value of the work being done, provided that the minimum permit fee shall be \$90.
- (b) *Plumbing Permits.* A plumbing permit shall be required for any work which includes but is not limited to the installation or alteration of plumbing fixtures or water supply systems, and connections to any building drain, public or private sanitary sewage system or manufactured (mobile) home hook up.
- (1) New residential use groups, per dwelling unit—Base fee: \$130. Base fee includes first three fixtures plus \$2 for each fixture thereafter.
  - (2) Additions to residential—Base fee: \$90 plus \$10 for each fixture.
  - (3) New commercial (including additions)—Base fee: \$130 plus \$10 for each fixture.
  - (4) Alterations and repairs (all use groups) Base fee: \$90.
  - (5) Water, sewer—\$90 plus \$45 if a septic tank is abandoned.
  - (6) Gas Permit Fees:

Type	Fee
Gas Distribution Systems (Natural/LP)	
Base Fee	\$90
Each additional outlet or future outlet	\$10
LP Gas Tanks	
0 to 500 gallons	\$90 per tank
501 gallons and over	\$90 per tank

(7) For plumbing permits not covered by any of the above, the permit fee shall be assessed and collected at the rate of 1% of the retail value or current market value of the work being done, provided that the minimum permit fee shall be \$90.

(c) *Fire Protection Fees.*

(1) Fire-suppression/sprinkler systems for buildings:

Value	Fee
\$0 to \$2,000	\$90
\$2,001 to \$4,000	\$130
Greater than \$4,000 value	\$140 plus \$20 for each additional \$1,000 or fraction thereof of value in excess of \$4,000
Fire Pumps	\$190 per pump
Standpipe System	\$90 per riser
Kitchen Systems	\$90 per hood

(d) *Electrical Permits.* An electrical permit shall be required for the following types and classes of activities. Fees for said permits shall be as indicated.

- (1) New residential use group fee is \$130 per dwelling unit. Greater than 200 amperes, the fee is \$130 plus \$20 for each additional 50 amperes or fraction thereof in excess of 200 amperes.
- (2) Commercial fee is \$160. Greater than 200 amperes, the fee is \$160 plus \$20 for each additional 50 amperes or fraction thereof in excess of 200 amperes.
- (3) Increasing the size of electrical service the fee is \$90. Greater than 400 amperes the fee is \$90 plus \$30 for each additional 50 amperes or fraction thereof in excess of 400 amperes.
- (4) For the addition or alteration of electrical fixtures or outlets in existing buildings or structures (provided however, that no outlet fee shall be assessed where a service upgrade is involved) the fee is \$90.
- (5) For the connection or reconnection of electrical service to a manufactured home, trailer or an industrialized building unit, the fee is \$90.
- (6) Temporary service fee is \$90.
- (7) For electrical permits not covered by any of the above, the permit fee shall be assessed and collected at the rate of 1% of the retail value or current market value of the work being done, provided that the minimum permit fee shall be \$90.

(e) *Mechanical Permits.* A Mechanical permit shall be required for the following types and classes of activities. Fees for said permits shall be as indicated.

- (1) For the installation, replacement, repair or alteration of mechanical systems or equipment, or freestanding fireplaces, solid fuel stoves, and other mechanical installations or alterations.

- a. New residential use groups Base fee: \$130 plus \$20 per additional system per dwelling unit.
- b. Alterations, repairs, additions to residential fee is \$90 per dwelling unit.
- c. New commercial fee, including additions to existing systems:

Type	Fee
Base fee	\$130 plus \$55 per each air handler/system
Exhaust Fans/Air Distribution Boxes	\$30 per unit
Fire Damper	\$30 per damper
Refrigeration Units	\$90 per unit
Burner Conversion	\$90
Pumps (Circulation)	\$40 per unit
Fuel Dispensing Pump	\$60 per unit
Fuel Dispensing Piping	\$50 per line

- d. Alterations and repairs (commercial) fee is \$90.
- e. Prefab fireplaces fee is \$90 per unit.

(2) Storage tanks for liquids—installation, removal or replacement per tank:

Size	Fee
0 to 550 gallon	\$90
Over 550 gallon	\$190

(3) Fee for kitchen hood (Including Duct and Fan).

Type	Fee
Type I (Grease and other hazards)	\$170 per hood
Type II (Heat, Dishwasher)	\$90 per hood

(4) Commercial new elevators, dumbwaiters, moving stairs and walks, manlifts, hoisting or conveying equipment the fee is \$220 for each one installed. The contractor shall be responsible for obtaining the permits and paying the requisite fee, and shall have the inspection performed by a certified individual in the presence of a County inspector. The building code official may provide for such inspection and test witnessing by an approved agency or through agreement with other local certified elevator inspectors.

(5) Residential new elevators and platform lifts the fee is \$90. The owner/contractor shall be responsible for obtaining the permits and paying the requisite fee, and shall have the inspection performed by a certified individual in the presence of a County inspector. The building code official may provide

for such inspection and test witnessing by an approved agency or through agreement with other local certified elevator inspectors.

(6) Gas Permit Fees:

Type	Fee
Gas Distribution Systems (Natural/LP)	
Base Fee	\$90
Each additional outlet	\$10
LP Gas Tanks	
0 to 500 gallons	\$90 per tank
501 gallons and over	\$90 per tank

(7) For mechanical permits not covered by any of the above, the permit fee shall be assessed and collected at the rate of 1% of the retail value or current market value of the work being done, provided that the minimum permit fee shall be \$60.

(f) *Sign Permits.* A sign permit shall be required for the erection, relocation or structural alteration of all signs. No sign permit shall be issued unless and until a certificate of zoning compliance, as required by this Code, has been obtained from the zoning administrator. The fee for such permits shall be as follows:

(1) For erection and/or relocation of signs, the fee shall be \$80 plus an amount based on the total square footage of all faces of the sign, as follows:

Area of Sign Faces	Additional Fee
0 to 50 square feet	\$40
51 to 100 square feet	\$50
101 to 300 square feet	\$60
Over 300 square feet	\$80

(2) For structural alterations the fee shall be \$70 plus the applicable amount from the above table matching the increase, if any, in sign area.

(3) In addition to the permits for material installation, if the sign is illuminated an electrical permit shall be required.

(g) *Miscellaneous permits:*

(1) In addition to the permits for the installation of material, all elevators, dumbwaiters, moving stairways and man lifts for other than one and two family dwellings shall be subject to an annual operating permit and inspection as required by the VUSBC. The owners/operators of establishments having such facilities shall be responsible for obtaining the permits, and for paying the requisite fee, at least 30 days prior to the expiration of the then-in-effect annual permit. The applicant shall have the inspection performed by a certified individual in the presence of a County inspector and shall submit the inspection report to the building code official not later than 30 days after the inspection

has been conducted. The building code official may provide for such inspection and test witnessing by an approved agency or through agreement with other local certified elevator inspectors. In addition, all of the above shall be subject to the three- or five-year maintenance inspections required by the VUSBC.

- a. Fee for annual inspection: \$90.
  - b. Fee for maintenance inspection: \$90.
- (2) In addition to the permits for material installation, all permanent amusement devices shall be subject to an annual permit and inspection, as required in the Virginia Amusement Device Regulations prior to each seasonal opening. The owner/operator of an establishment having such facilities shall be responsible for obtaining the permit and for paying the requisite fee, at least 30 days prior to the expiration of the then-in-effect annual permit. In addition, all of the above shall be subject to the operation inspection as required in the Virginia Amusement Device Regulations.
- a. Fee for each permanent amusement device for the annual inspection: \$90.
- (3) A permit and inspection shall be required for rides that consist principally of portable devices temporarily situated at a site, and as defined in the Virginia Amusement Device Regulations, as amended.

Type	Fee
Small mechanical ride or inflatable amusement device	\$55
Circular ride, institutional trampoline, or flat ride less than 20 feet in height except concession go-karts	\$75
Concession go-karts up to 20 karts per track	\$300; \$10 per kart exceeding 20
Spectacular rides	\$100
Zip line	\$150
Coaster rides exceeding 30 feet in height	\$200
Coaster rides exceeding 60 feet in height	\$400
Generator and associated wiring (per amusement event) (small portable generators serving only cord and plug-connected loads are exempt)	\$90
Weekend or after-hours inspections (subject to approval)	50% of permit fee
Event inspection fee when inflatable or small mechanical device has a valid inspection certificate, and event takes place during normal operating hours of the building safety division	\$50

(4) A permit and inspections shall be required for any land-disturbing activity in conjunction with the construction of a single-family residence: initial fee: \$110 for a two-year period, then a renewal fee of \$110 shall be required for each additional two years thereafter until the construction is complete as demonstrated by the issuance of a certificate of occupancy. (h) State Levy. In addition to the fees prescribed in Sections 7.1-8 (a) through (f), an additional fee equal to the state levy on building permits as set out in the VUSBC effective as of the date of issuance of the permit shall be collected.

(h) *Additional Fees.*

(1) Whenever work is begun prior to the issuance of the required permits, the fee shall be doubled; however, such increase in fee shall not exceed \$250.

(2) Certificate of Occupancy.

Type	Fee
Change of building use	\$90
Temporary residential	\$90
Temporary commercial	\$120
Day care inspection	\$90
Adult Home inspection	\$90

**Sec. 7.1-9. General requirements and procedures.**

- (a) *By whom applications are made; transferability.* Applications for permits shall be made by the owner or lessee of the building or agent of either, or by the licensed professional engineer, architect, contractor or subcontractor, or their respective agents, employed in connection with the proposed work. Prior to the issuance of the permit, the applicant shall furnish evidence either of a license issued in accordance with Chapter 11 of Title 54.1 of the Code of Virginia or acceptable evidence that the applicant is exempt from the provision of this chapter. Once issued, permits shall not be transferable to another owner, lessee or professional.
- (b) *Application to be accompanied by plats and other documentation.* Applications for permits shall be accompanied by a plat plan showing, to scale, the size and location of all proposed new construction, distances from lot lines, the established street grades and the proposed finished grade consistent with the approved development plan and location of private and public easements and rights-of-way. Construction within easements and rights-of-way shall be prohibited unless the applicant provides evidence that the owner or beneficiary of the easement or right-of-way has authorized the construction.
- (c) *When permit becomes invalid; extensions of time.* Any permit issued shall become invalid if work on the site authorized by the permit is not commenced within six months after issuance of the permit, or if the authorized work on the site is suspended or abandoned for a period of six months after the time of commencing the work, the failure to complete enough work to schedule an inspection during any six-month period may be grounds for finding that work has been abandoned or suspended; however, permits issued for building equipment such as plumbing, electrical and

mechanical work shall not become invalid if the building permit is still in effect. Upon written request, and for good cause shown, the building code official may grant one or more extensions of time not to exceed six months per extension. The fee shall be \$90 per extension.

- (d) *Time limit for single-family dwelling permits.* Any permit for the construction of new detached single-family dwellings, additions to detached single-family dwellings, and residential accessory structures shall be completed within a three-year time limit. The time limit shall begin from the issuance date of the permit.
- (e) *Plan examination fee.* Where plans bearing a licensed architect's or engineer's seal are required to be submitted pursuant to the standards set forth in § 54.1-402 et seq., Code of Virginia, and in the case of plans for multi-family dwellings, and in other situations where the building code official deems it necessary to require the submission of plans bearing the seal of a licensed architect or engineer, a non-refundable plan examination fee of \$280 shall be charged. For all other building permits applied for that require a review a plan review fee of \$90 shall be paid at time of application. The residential plan review fee shall be applied towards the permit fee if building permit is issued within 90 days from date of application. If residential permit is not issued by the aforementioned time frame, the plan review fee shall not be refunded nor applied towards a permit fee.
- (f) *Reinspection fee.* Whenever the building, electrical, plumbing or mechanical inspector is required to make a re-inspection of work because the permittee has requested an inspection before the work is ready for the inspection, or when the inspector cannot obtain reasonable and safe access to the work to be inspected, or the address identifying the location of the requested inspection has not been posted on the construction site, there shall be a \$90 reinspection fee. When an inspection is properly requested and completed and results in a failure, the first reinspection of the work shall be conducted without imposition of a reinspection fee. Any subsequent reinspection required because of continued failure, the third and all subsequent reinspections shall incur a reinspection fee of \$90. Such fee shall be charged to the holder of the permit covering the work and shall be paid to the County at the office of Building Safety prior to the re-inspection of such work.
- (g) *Submission of detailed cost estimate.* Where the provisions of this section require the payment of a fee based on the current value of all service, labor and materials, the building code official may require that a detailed cost estimate be submitted for review and approval as a prerequisite to the issuance of a permit.
- (h) *Conditions constituting basis for refunding of permit fee.* The building code official may authorize the refunding of any permit fee paid pursuant to this chapter upon application by the person who paid such fee, under the following conditions:
  - (1) If an applicant requests in writing the cancellation of a permit prior to the start of construction or to requesting any inspections, the permit fees, less a service charge of \$60 and a plan review fee of \$90, if applicable, shall be refunded.

- (2) If an applicant requests in writing the cancellation of a permit after the work authorized by the permit has begun and inspections have been made, the permit fees, less a \$60 service charge, a \$90 charge for each inspection made and a \$90 plans review fee, if applicable, shall be refunded.
- (3) The above provisions notwithstanding, no refund shall be made if 12 months have expired since the issuance of the permit(s).

**Sec. 7.1-10. Permit and fee exemptions.**

- (a) Where the owner of any premises is the United States of America or the County, the payment of any permit fees, inspection fees or plan review fees established in §§ 7.1-8 and 7.1-9 shall not be required.
- (b) Where the owner of any premises is an instrumentality of government, other than the United States of America or the County, an administrative processing fee of \$280 is required. The plan review shall be in accordance with Section 111.5.3.1, and the inspections shall be performed in accordance with Section 115.8.1 of the VUSBC.
- (c) Minor construction, as identified herein, shall be exempt from the building permit requirements of § 7.1-8. Such exemptions shall not, however, have the effect of waiving any setback or other dimensional requirements of the York County Zoning Ordinance. Exempted minor construction shall include:
  - (1) The erection of a one-story detached accessory structure used as tool and storage sheds, playhouses or similar uses, and not exceeding 256 square feet and the structures are not classified as Group F-1 or H occupancy; the erection of a pool less than two feet in depth and not greater than 150 square feet in surface area; or the erection of a detached building housing the equipment of a publicly regulated utility service less than 150 square feet.
  - (2) Painting and application of wallpaper.
  - (3) Replacement of roof coverings in Group R3, R-4 and R-5 structures, provided the building or structure is not in an area where the nominal design wind speed is greater than 100 miles per hour and replacement of 100 square feet or less of roof covering in all groups and all wind zones.
  - (4) Replacement of windows and doors that do not require changes to the existing framed opening and that are not required to be fire rated within Group R-2 where serving a single dwelling unit and Groups R-3, R-4 and R-5.
  - (5) Replacement of floor finishes in all occupancies.
  - (6) Replacement of Class C interior wall or ceiling finishes installed in Groups A, E and I and replacement of all classes of interior wall or ceiling finishes in other groups.
  - (7) Cabinets installed in all occupancies.

- (8) Tents and air supported structures of 900 square feet or less, including within that area all connecting areas or spaces with a common means of egress or entrance, with an occupant load of 50 or less persons.
- (9) Plumbing and mechanical appliance replacement, provided such equipment is not fueled by gas or oil in Group R-2 where serving a single dwelling unit and Groups R-3, R-4 and R-5.
- (10) Replacement of electrical switches, outlets, light fixtures and ceiling fans in Group R-2 four stories or less and Groups R-3, R-4 and R-5.
- (d) The erection of temporary tents, canopies or other types of fabric enclosures and associated electrical or mechanical installations by or for the benefit of charitable organizations to which the County is authorized to contribute shall be exempt from the permit and inspection fees required by this chapter. Such installations shall, however, be subject to all applicable technical and safety standards of this chapter as well as all applicable requirements of the County zoning ordinance.

**Sec. 7.1-11. Inspections.**

- (a) The building code official shall prescribe such inspections and surveys as may be necessary to secure compliance with the VUSBC, the Virginia Industrialized Building Safety Law and Manufactured Housing Construction and Safety Standards Law, and such other regulations as shall properly fall within the enforcement responsibility of the office of the building code official. Such inspections shall include but are not limited to:
  - (1) The bottom of footing trenches after all reinforcement steel is set and before any concrete is placed.
  - (2) Beams, floor joists, vents and anchor bolts before any subfloor is laid.
  - (3) Structural framing and fastenings, prior to covering with concealing materials.
  - (4) All electrical, mechanical and plumbing materials, equipment and systems prior to concealment.
  - (5) Required insulating materials before covering with any materials.
  - (6) Upon completion of the building, and before issuance of the certificate of occupancy, a final building inspection shall be made to ensure that any violations have been corrected and all work conforms to the VUSBC.
  - (7) Where the construction cost is less than \$2,500, the inspection shall be permitted, at the discretion of the building code official, to be waived.
- (b) It shall be the responsibility of the permit holder or the permit holder's representative to notify the office of building safety when the stages of construction are reached that require an inspection.
- (c) The building code official may, upon probable cause that a building code violation exists, inspect buildings and structures, whether permanent or temporary, after their completion and which are used to store hazardous materials or are occupied or to be used by 20 or more persons who are employed, lodged, housed, assembled, served,

entertained or instructed therein, or the common areas of residential structures containing four or more units, including buildings owned by the Commonwealth or by any political subdivisions, and the equipment therein, to ensure compliance with the building code. The building code official shall also coordinate all reports of inspections with those from the fire and health officials prior to the issuance of an occupancy permit. In making these inspections the building code official shall enforce the building regulations that were in effect at the time the building was constructed.

**Sec. 7.1-12. Certificate of use and occupancy.**

- (a) A building, structure, mechanism or assembly, or part thereof, subject to the VUSBC when erected or installed shall not be used, occupied, operated or considered complete until a certificate of use and occupancy has been issued by the building code official.
- (b) No certificate of occupancy shall be issued until a certification by a licensed surveyor is presented to the building code official validating that the final established lot elevations and grades are consistent with the approved development plan and the plat plan submitted with the building permit application.
- (c) A temporary certificate of occupancy may be issued at the discretion of the building code official and where such use or occupancy will not create an unsafe, unusable, or unhealthy condition. The owner or contractor shall execute a surety agreement with the building code official and provide a bond or cash surety in the amount of any unfinished work or certifications needed to obtain the final Certificate of Occupancy, in accordance with § 10-14, Erosion and Sediment Control, Code of the County of York.

**ARTICLE III. – SUPPLEMENTAL REGULATIONS**

**Sec. 7.1-13. Connections to electric or gas supply.**

- (a) It shall be unlawful for any public utility company providing electric or gas service in the county to make or permit to be made any connections with its electrical or gas supply lines to any building, unless such electrical or gas piping installation in such building has been inspected and approved by the county.
- (b) In case of fire, natural disaster or other emergency, the building code official or his/her authorized representative, or any officer of the sheriff's department or the division of fire and life safety, shall have the authority to order the applicable public utility company to physically sever its electric or gas supply lines to any building or premises.
- (c) It shall be the duty of the public utility company to disconnect any building or premises from its electrical or gas supply lines upon an order issued under the provisions of this section. It shall be the further duty of such company to have a competent employee on duty at all times who shall promptly proceed to physically sever electrical or gas services upon issuance of such an order.

**Sec. 7.1-14. Provisions for Maintaining a Clean Building Construction Site.**

The permit holder and property owner shall be responsible for removing construction debris on a daily basis or providing at every building construction site a dumpster or a screened area to deposit the construction debris. The construction debris deposited in either a dumpster or screened area shall be removed on an as needed basis during the construction process or period.

**Sec. 7.1-15. Provisions for Driveways.**

- (a) No permit shall be issued for the erection or construction of any new building or structure requiring the installation of a culvert pipe for a driveway unless the owner of such property provides evidence that a permit has been issued by the Virginia Department of Transportation.
- (b) Where Virginia Department of Transportation approval is subject to the issuance of permit, the building code official shall require documentation that the culvert pipe has been installed pursuant to the requirement of the Virginia Department of Transportation before the issuance of the Certificate of Occupancy is issued.

**Sec. 7.1-16. Provisions for water and sewage.**

- (a) No permit shall be issued for the erection or construction of any new building or structure requiring wastewater disposal unless the owner of such property provides evidence to the satisfaction of the building code official that the premises has a permit for connection to the facilities of the county or that other facilities for sewage disposal, meeting all applicable requirements of this Code and the Virginia Department of Health, can and will be provided.
- (b) No permit shall be issued for the erection or construction of an addition to an existing building that is connected to a septic system when the proposed structure would be within five (5) feet of the septic tank and eight (8) feet of the drain field, measured horizontally.
- (c) Where health department approval of a septic system is made subject to conditions, the building code official shall require evidence of the recordation of such conditions in the office of the clerk of the circuit court prior to the issuance of a building permit. No building permit shall be issued for any construction, which would infringe on any septic system drainfield area designated pursuant to the terms of this Code and/or by requirement of the health department.
- (d) No permit shall be issued for the erection or construction of a building or structure that is to be serviced by a private ground water well as its primary source of potable water until the owner of such property provides evidence to the building code official from the Virginia Department of Health or from certified laboratories that the water has been tested and approved in accordance with existing federal and state water quality standards.

**Sec. 7.1-17. Unsafe buildings, walls or structures; repair, removal.**

- (a) Pursuant to the terms of section 15.2-906, Code of Virginia, as it may be amended from time to time, the owners of property in the county shall, at such time or times as the building code official may prescribe, remove, repair or secure any building,

wall or any other structure which might endanger the public health or safety of other residents of the county.

- (b) The building code official through his own agents or employees may remove, repair or secure any building, wall or any other structure which may endanger the public health or safety of other residents of the county when the owner and lien holder of such property, after reasonable notice and a reasonable time to do so, has failed to remove, repair or secure said structure. For the purposes of this section, repair may include maintenance work to the exterior of a building to prevent deterioration of the building or adjacent buildings. For purposes of this section, reasonable notice shall include a written notice (i) mailed by certified or registered mail, return receipt requested, sent to the last known address of the property owner and (ii) published in a newspaper once a week for two successive weeks having general circulation in the county. No action shall be taken to remove, repair or secure any building, wall or other structure for at least thirty days following the later of the return of the receipt or newspaper publication.
- (c) In the event the building code official, through his own agents or employees, removes, repairs or secures any building, wall or any other structure after complying with the notice provisions of this section, the cost or expenses thereof shall be chargeable to and paid by the owner of such property and may be collected by the county as taxes and levies are collected.
- (d) Every charge authorized by this section or by Code of Virginia section 15.2-900 (regarding the abatement or removal of nuisances by localities) with which the owner of any such property shall have been assessed and which remains unpaid shall constitute a lien against such property, ranking on a parity with liens for unpaid local taxes and enforceable in the manner as provided in Articles 3 (§58.1-3940, et seq.) and 4 (§58.1-3965, et seq.) of Chapter 39, of Title 58.1, Code of Virginia. The Board of Supervisors may waive such liens in order to facilitate the sale of the property. Such liens may be waived only as to a purchaser who is unrelated by blood or marriage to the owner and who has no business association with the owner. All such liens shall remain a personal obligation of the owner of the property at the time the liens were imposed.

**Sec. 7.1-18. Expansive Type Soil.**

- (a) Soil testing shall be performed by a qualified individual, who shall: (1) determine the number of borings required; (2) provide a report of the soil test results; (3) provide recommendations for foundation design. As an acceptable alternative, tests which were completed at the subdivision stage of development that have sufficient data to indicate that no additional testing is required on the building site for the building construction, may be accepted. When test results indicate the presence of expansive soil at the building site, the foundation for the proposed structure shall be designed by a registered design professional prior to any building permit being issued.
- (b) Additions to existing buildings that will not exceed 30% of the existing footprint area, and decks, shall not require a soil test.

- (c) The requirements for soil testing for non-habitable accessory structures not exceeding 600 square feet may be waived at the discretion of the building code official.

**Secs. 7.1-19—7.1-26. Reserved.**

#### **ARTICLE IV. – BOARD OF BUILDING CODE APPEALS**

##### **Sec. 7.1-27. Purpose/Procedure.**

- (a) The owner of a building or structure or his authorized agent, or any other person, firm or corporation directly involved in the design and/or construction of a building or structure, may appeal to the Board of Building Code Appeals within ninety (90) days from a decision of the building code official when it is claimed that:
  - (1) The building code official has refused to grant a modification which complies with the intent of the provisions of the VUSBC or the VMC;
  - (2) The true intent of the VUSBC or the VMC has been incorrectly interpreted;
  - (3) The provisions of the VUSBC or the VMC, as the case may be, do not fully apply; or
  - (4) The use of a form of construction that is equal to or better than that specified in the VUSBC has been denied.
- (b) All applications to the board shall be in writing on such forms as may be prescribed by the building code official.
- (c) Each application shall be accompanied by a non-refundable fee of \$275.00.

##### **Sec. 7.1-28. Board establishment.**

- (a) *Appointment; composition.* A seven member board of building code appeals, as required by section 119 of the Virginia Uniform Statewide Building Code, shall be appointed by resolution of the board of supervisors and shall be composed of members meeting the requirements of the Virginia Uniform Statewide Building Code.
- (b) *Appointment, reappointment and removal.* Members of the board shall be appointed or reappointed for terms of three (3) years. A member may be removed by the board of supervisors if absent without excuse at two (2) consecutive meetings during any calendar year, or for other reasons as determined by the board of supervisors.
- (c) *Chairman.* The board shall annually elect a chairman who shall serve a term of one (1) year.
- (d) *Hearings of appeals.* The hearing on appeals shall be in accordance with the provisions specified in the Virginia Uniform Statewide Building Code.
- (e) *Compensation.* Compensation, if any, of the board members shall be determined by the board of supervisors.

**Secs. 7.1-29—7.1-42. Reserved.**

## **ARTICLE V. – TRADESMEN**

### **Sec. 7.1-43. Transfer or loss of certificate; certificate to be in holder's possession while working.**

No certificate of qualification shall be transferred, lent or used for any purpose whatsoever except by the person to whom such certificate has been issued. It shall be the duty of each certified person to have such certificate in their possession whenever performing any electrical, plumbing, or building-related mechanical work in the county and to permit an inspector to examine such certificate upon request. It shall also be the duty of the certified person to report promptly the loss of such certificate and to apply for a duplicate to the Virginia Board for Contractors.

### **Secs. 7.1-44—7.1-57. Reserved.**

## **ARTICLE VI. – VIOLATIONS AND PENALTIES**

### **Sec. 7.1-58. Provisions governing prosecution; Authority of building code official.**

The provisions of the Virginia Uniform Statewide Building Code shall govern the prosecution of violations of such codes as adopted in section 7.1-3 and section 7.1-4 of this chapter. The building code official or any person assigned to the division of building safety shall have authority to serve a written notice of violation and to order the abatement of such violation. In the case of a notice of a violation of the Virginia Property Maintenance Code, the notice shall specify a time limit for the discontinuance or abatement of the violation. The building code official is hereby granted the authority to issue a summons to the general district court for any person in the county who shall fail to obey a lawful order contained in such notice of violation. The fire code official, as identified in chapter 11 of this Code, shall have concurrent power and authority with the building code official to enforce those sections of the Statewide Building Code adopted pursuant to section 7.1-4.

### **Sec. 7.1-59. Generally.**

It shall be unlawful for any person to violate any provision of this chapter or the Virginia Uniform Statewide Building Code or of the Virginia Maintenance Code or fail to comply with any of the requirements thereof, or erect, construct, alter or repair or maintain a building or structure in violation of an approved plan or directive of the building code official or in violation of a permit or certificate issued under the VUSBC. It shall be unlawful for any person to continue any work in or about the building after having been served with a stop work order, except such work as he or she is directed to perform to remove a violation, unsafe or substandard condition. Upon conviction, violations shall be punishable by a fine up to the maximum permitted by § 36-106, Code of Virginia, and each day that a violation continues shall be deemed a separate offense.

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**CHAPTER 20.5 – SUBDIVISIONS**

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**Sec. 20.5-13. Fees.**

Plans or plats shall not be deemed to have been filed until the appropriate fee has been paid. All checks shall be made payable to the treasurer of York County.

(a) *Initial Examination fee.* There shall be a fee for the examination of every plan and plat reviewed under the terms of this chapter. All fees shall be paid at the time of filing the plan or plat for review.

- (1) *Preliminary plan.* The fee for a preliminary plan shall be \$60 plus \$5 per lot.
- (2) *Development plan.* The fee for a development plan shall be \$60 plus \$10 per lot.
- (3) *Final plat.* The fee for a final plat shall be \$60 plus \$10 per lot, plus an amount based on the total area contained in the plat, as follows:

First 70 acres	\$1.00 per 1,000 square feet
Next 70 acres	\$0.601,000 square feet
Remaining acreage	\$0.40 per 1,000 square feet

(b) *Resubmittal fee.* There shall be a fee for each additional review of all plans and plats for the third submission and each subsequent submission thereafter.

- (1) *Preliminary plan.* The resubmittal fee for a preliminary plan shall be \$50 plus \$2 per lot.
- (2) *Development plan.* The resubmittal fee for a development plan shall be \$50 plus \$8 per lot.
- (3) *Final plat.* The resubmittal fee for a final plat shall be \$50 plus \$8 per lot.

(c) *Inspection fee.* There shall be a fee for the inspection of improvements constructed as a part of the development of subdivisions. Said fee, in the amount of \$35 plus \$5 per lot, shall be paid prior to recordation of the record plat.

(d) *Plan amendment fee.* Amendments to approved preliminary and development plans shall pay a filing fee of \$130 unless the zoning administrator waives the fee because the need for the amendment arises from an error or oversight by a federal, state, or local agency.

- (e) *Vacation of plat fee.* There shall be a fee for processing an application to vacate a plat or part thereof. Said fee shall be exclusive of the costs of posting notice and advertisement as provided in § 15.2-2204, Code of Virginia, or recordation fees which may accrue. The costs shall be borne also by the applicant. The fee shall be in the amount of \$190 per plat which is proposed to be vacated and shall be paid upon application.
- (f) *Appeal/variance fee.* There shall be a fee for the processing of an application to appeal the decision of the agent or to request a variance from the terms and conditions of this chapter. Such fee shall be exclusive of the costs of posting notice and advertisement as provided in § 15.2-2204, Code of Virginia, the costs of which shall also be borne by the applicant. The fee, in the amount of \$310 per request, shall be paid upon application.
- (g) *Variable site development fees.* In addition to the fees enumerated above, the subdivider shall be required to pay other fees as may be applicable to the proposed development.
  - (1) *Archeological study review fee.* Study review deposits shall be required for any archeological studies submitted for review and approval under the provisions of Section 24.1-374, *Historic resources management overlay district*, of Chapter 24.1. The review deposit schedule shall be as follows:
    - a. Phase I study: \$1,500 deposit
    - b. Phase II study: \$2,500 deposit
    - c. Phase III study: \$3,500 deposit

Upon the County's receipt of the final review cost billed, the County shall notify the applicant of the final review cost. If the deposit amount exceeds the final review cost, the overage shall be refunded to the applicant. If the deposit amount is insufficient and does not cover the final review cost, the applicant will be billed by the County to cover the deficiency.

- (2) *Traffic control devices, street name signs, streetlights, and other similar improvements.* Depending upon the needs of the subdivision and the desire of the subdivider that the County supply or arrange for certain signs, features or devices, these fees may include payments for construction, fabrication, installation, and/or maintenance of control and warning signs, streetlights, street identification signs, and other similar features, installations, or devices. The actual fees for such features, installations, devices, or maintenance thereof shall be established by the board and published by the County from time to time and shall reflect, as closely as possible, actual costs including labor. The official fee schedule shall be available for review and copying from the subdivision agent during normal working hours.

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**CHAPTER 24.1 - ZONING**

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**Sec. 24.1-108. Filing Fees**

(a) *Application fees.*

(1) An application fee shall be charged to offset the cost of reviewing plans, processing applications, making inspections, issuing permits, advertising public notices and other expenses incident to the administration of this chapter or to the filing or processing of any amendment to the zoning ordinance, special use permit or zoning appeals. Such fees shall also include charges for re-advertising and re-mailing notices when necessitated by the amendment, postponement, or modification of an application. Filing fees shall be paid upon submission of an application and shall be as set forth in the following schedule:

TYPE OF APPLICATION	FEE <sup>1</sup>
Amendment to the zoning ordinance, except planned development applications	\$750, plus \$20 for every acre in excess of 5, but not to exceed a maximum fee of \$5,000
Application for planned development approval:	
1. Phase I submission (overall concept)	\$750, plus \$20 for every acre in excess of 5, but not to exceed a maximum fee of \$5,000
2. Phase II submission (detailed plan)	(Refer to site plan or subdivision plat fees)
Limited deviations from approved planned developments	\$130
Special use permits and amendments thereto:	
1. Applications for home occupations and accessory apartments	\$500
2. All other types of Special Use Permit applications	\$750, plus \$10 for every acre over 5, but not to exceed a maximum fee of \$5,000
Minor enlargement or expansion of a conforming special use under provisions of § 24.1-115(d)(2)	\$130

Special exception to height limitations as provided in § 24.1-231	\$250
Special exception to allow expansion of a nonconforming use as provided in § 24.1-801	\$250
Other special exception	\$250
<b>Appeals/Variances/Modifications:</b>	
1. Appeal or variance request to the board of zoning appeals	\$350
2. Administrative modification request	\$100
Amendment, modification or postponement of rezoning or use permit application requiring re-advertisement and re-notification by both the commission and board	\$750
Amendment, modification, or postponement of rezoning, use permit or variance application requiring re-advertisement and re-notification by the commission, board, or board of zoning appeals	\$550
<b>Zoning Verification/Certification letters:</b>	
1. Requests for verification of zoning classification and permissible uses	No Charge
2. Requests for zoning verification that also include confirmation of plan approvals, previous permits, violation notices, property conformance, and similar requests requiring file research and/or site inspections	\$100

<sup>1</sup> The above described fees shall be waived for any application submitted by any board, commission, agency or department of the county.

(2) No application shall be received or shall be deemed to have been filed until accompanied by the required filing fee. Furthermore, in the case of any application for rezoning, special use permit, special exception, or variance, submitted by the owner of the subject property, the owner's agent, or any entity in which the owner holds an ownership interest greater than 50%, verification shall be obtained from the York County Treasurer that any delinquent real estate taxes, nuisance charges, or any other charges that constitute a lien on the property have been paid. The applicant may provide a verification statement from the Treasurer as part of their application submission or, if not provided, staff will make the contact with the Treasurer's Office. If payments are current, the application will be accepted for processing. If not, the prospective applicant will be advised of the need to correct the delinquency.

(3) *Withdrawal and refunds of application fees.*

Application fees shall not be refundable in the case of appeals to the board of zoning appeals. In the case of withdrawal of applications for zoning amendments, use permits or planned development approval, exemptions or exceptions, refunds of application fees shall be according to the following

schedule. All requests for withdrawal must be in writing, signed by the applicant, and be submitted to the zoning administrator.

WITHDRAWAL SCENARIO	REFUND AMOUNT
Written request received in sufficient time to cancel the publication of the first legal notice for the planning commission public hearing	Full refund minus a \$60 administrative processing fee
Written request received after the first legal notice has been published but prior to the first meeting of the planning commission	50% of the fee
Written request received within five working days after the date of final action by the planning commission	25% of fee
Written request received more than five working days after the date of final action by the planning commission	No refund

(b) *Site plan review fees.*

- (1) Filing fees shall be paid at the time a site plan is first presented for formal review and shall be in accordance with the following schedule:

TYPE	FEE <sup>1</sup>
Single-family attached or multi-family residential proposals	\$190 + \$20 per dwelling unit (maximum fee \$3,000) + \$1 per 1,000 square feet of total disturbed area
Commercial, industrial, institutional and other types of uses	\$190 + \$5 per 1,000 square feet of gross floor area of all structures (maximum fee \$3,000) + \$1 per 1,000 square feet of total disturbed area
Resubmittal fee <sup>2</sup> (third	\$150

formal submittal)	
Amendments to approved site plans	\$130 (may be waived by zoning administrator if need for amendment arises from error/oversight by federal, state, or local agency)

<sup>1</sup> In addition to the review fees set forth above, the applicant/developer shall be responsible for payment of any Traffic Impact Analysis review fees as may be established by the Virginia Department of transportation pursuant to its implementation of the requirements of Section 15.2-2222.1 of the Code of Virginia.

<sup>2</sup> The resubmittal fee shall increase by \$50 for each subsequent submittal of a site plan for formal review after the third submittal.

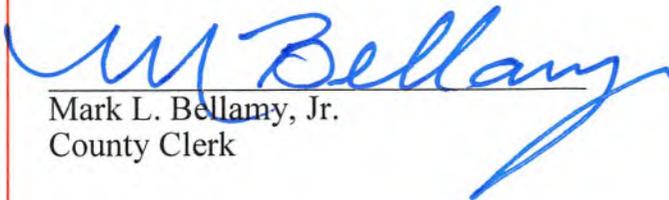
- (c) *Site inspection fee.* Prior to the issuance of zoning certificates or the commencement of development or activities authorized by an approved site plan, the developer of a project shall be responsible for payment of a non-refundable inspection fee based on the total amount of improved area on the site. For the purposes of this section, improved area shall be computed by adding the total area covered by structures, buildings, parking areas, driveways, sidewalks and other impervious surfaces on the site. The fee shall be \$60 plus \$1.00 per 1,000 square feet of improved area up to a maximum fee of \$1,750.
- (d) *Variable site development fees.* In addition to the fees enumerated above, the developer shall be required to pay other fees as may be applicable to the proposed development.
  - (1) *Archeological study review fee.* Study review deposits shall be required for any archeological studies submitted for review and approval under the provisions of Section 24.1-374, *Historic resources management overlay district*, of this chapter. The review deposit schedule shall be as follows:
    - a. Phase I study: \$1,500 deposit
    - b. Phase II study: \$2,500 deposit
    - c. Phase III study: \$3,500 deposit
 Upon the County's receipt of the final review cost billed, the County shall notify the applicant of the final review cost. If the deposit amount exceeds the final review cost, the overage shall be refunded to the applicant. If the deposit amount is insufficient and does not cover the final review cost, the applicant will be billed by the County to cover the deficiency.
  - (2) *Traffic control devices, street name signs, streetlights, and other similar improvements.* Depending upon the needs of the development and the desire of the developer that the County supply or arrange for certain signs, features or devices, these fees may include payments for construction, fabrication, installation and maintenance of control and warning signs and signals, streetlights, street identification signs, and other similar features, installations,

or devices. The actual fees for such features, installations, devices, or maintenance thereof, shall be established by the board and published by the County from time to time and shall reflect, as closely as possible, actual costs including labor. The official fee schedule shall be available for review and copying from the zoning administrator during normal working hours.

- (e) *County exempt from fees and surety.* The county shall be exempt from all fees and surety requirements established by this chapter.

\* \* \*

A Copy Teste:



Mark L. Bellamy, Jr.  
County Clerk

# Celebrating 250 Years

**YORK COUNTY  
VA250**



**COUNTY ADMINISTRATOR**

Mark L. Bellamy, Jr.



**BOARD OF SUPERVISORS**

- Douglas R. Holroyd  
District 1
- Sheila S. Noll  
District 2
- M. Wayne Drewry  
District 3
- G. Stephen Roane, Jr.  
District 4
- Thomas G. Shepperd, Jr.  
District 5

June 9, 2025

The Honorable Chairman and Members  
 York County Board of Supervisors  
 224 Ballard Street  
 Yorktown, VA 23690-0532  
 Dear Members of the Board:

Subject: Fiscal Year 2026 Adopted Budget – Key Adjustments from Proposed Budget

I am pleased to present the Fiscal Year 2026 Adopted Budget, which fully supports the Board’s strategic priorities and sustains the high level of service our citizens expect and deserve. The Board adopted the Fiscal Year 2026 Budget at its regular meeting on May 6, 2025.

Several changes were made to the Proposed Budget originally presented on March 18 as summarized below:

<b>Funds</b>	<b>Proposed</b>	<b>Adjustments</b>	<b>Adopted</b>
General Fund	\$ 200,011,269	\$ 185,238	\$ 200,196,507
Tourism Fund	5,085,899	980,000	6,065,899
Revenue Stabilization Fund	-	3,000,000	3,000,000
County Capital Fund	20,294,000	(330,000)	19,964,000
Vehicle Maintenance Fund	7,983,049	(650,000)	7,333,049
Other Funds	102,813,190	177,795	102,990,985
Interfund Transfers	(48,231,687)	292,920	(47,938,767)
<b>Total County Budget, Net of Transfers</b>	<b>\$ 287,955,720</b>	<b>\$ 3,655,953</b>	<b>\$ 291,611,673</b>

The increase in the General Fund budget is primarily driven by higher estimates for interest revenue, state Compensation Board reimbursements, and fiscal agent fees. These increases were partially offset by reductions in Sheriff’s overtime and County-wide staff development funding, helping balance the cost of adding 5 new deputy positions. The Tourism Fund increased by \$980K due to the reallocation of certain capital projects from the Vehicle Maintenance and County Capital funds. The increase is fully offset by corresponding decreases in those two funds.

The Honorable Chairman and Members

June 9, 2025

Page 2

An additional \$3M was included in the Revenue Stabilization Fund to account for the School Division's use of those funds as cash contributions to capital projects. Finally, all other funds saw a net increase of \$178K, largely the result of \$160K added for programs supported by user fees and grants, along with several small adjustments to contractual payments. Transfers between funds were reduced by \$293K.

This year, we continued our efforts to increase citizen engagement in the budget process through a variety of channels, including an online form for submitting questions, video shorts on the website and local television station, and two town hall meetings at which residents could interact directly with the Board. I sincerely appreciate all those who took advantage of these opportunities to make their voices heard. I would also like to thank the members of the Board for their dedication in developing this budget, which included four special work sessions in addition to the two town hall meetings.

Finally, I would like to commend the Budget Committee and Budget Division staff for their hard work, professionalism, and dedication throughout the preparation of the FY2026 budget.

Sincerely,

A handwritten signature in blue ink, reading "M Bellamy, Jr.", with a long horizontal flourish extending to the right.

Mark L. Bellamy, Jr.  
County Administrator

Copy to: Deputy County Administrator  
Assistant County Administrator  
Department Directors  
Constitutional Officers  
Superintendent of Schools

**COUNTY ADMINISTRATOR**

Mark L. Bellamy, Jr.



**BOARD OF SUPERVISORS**

Douglas R. Holroyd  
District 1  
Sheila S. Noll  
District 2  
M. Wayne Drewry  
District 3  
G. Stephen Roane, Jr.  
District 4  
Thomas G. Shepperd, Jr.  
District 5

March 18, 2025

The Honorable Chairman and Members  
York County Board of Supervisors  
224 Ballard Street  
Yorktown, Virginia 23690-0532

Dear Members of the Board:

I am pleased to present the Proposed Budget for Fiscal Year 2026. Guided by the Board’s Strategic Priorities, this budget reflects the County’s commitment to responsible fiscal management, sustaining high-quality services, preserving critical infrastructure, supporting our schools, and continued commitment to recruiting, retaining, and recognizing the people required to get the work of County government completed.

The FY 2026 budget is comprised of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Internal Service Funds and Enterprise Funds, totaling \$288.0M as shown below:

<b>Fund</b>	<b>Budget</b>
General Fund	\$ 200,011,269
Special Revenue Funds	18,607,692
Debt Service Funds	31,730,612
Capital Project Funds	23,339,502
Internal Service Funds	31,194,198
Enterprise Funds	31,304,134
Less Interfund Transfers	(48,231,687)
<b>Total Operating &amp; Capital Funds</b>	<b>\$ 287,955,720</b>

Developing this budget has been particularly challenging due to minimal revenue growth, sustained cost increases driven by inflation, and ongoing uncertainty at the federal level. Virginia is particularly vulnerable to significant changes in tariffs, federal spending and employment policies. Given our region’s high concentration of federal employees, potential economic impacts are a significant concern.

These constraints make balancing the FY 2026 budget especially difficult. To navigate this complex fiscal environment, I have worked closely with staff to explore all available options to balance the

**224 Ballard Street • P.O. Box 532 • Yorktown, Virginia 23690-0532 • (757) 890-3320**  
**Fax: (757) 890-4002 • TDD (757) 890-3621 • Email: [bos@yorkcounty.gov](mailto:bos@yorkcounty.gov)**  
*A Hampton Roads Community*

budget. Despite limiting expenditure increases and undertaking an extensive County-wide reduction exercise, our projected revenues are not sufficient to cover our proposed expenditures. With no changes to the Real Estate or Personal Property Tax rate, our revenues are projected to grow by 2.5 percent and will not support the necessary expenditure increases. Thus, I have proposed a 4-cent increase on the Real Estate Tax rate to \$0.78 and a 20-cent increase on the Personal Property Tax rate to \$4.00 in order to balance the proposed budget. This increase will generate \$6.4M. I recognize that this would be the first Real Estate Tax rate increase in **nine years**, and it was not a conclusion that I reached easily. I am proposing only those adjustments which I feel are essential to maintain the quality workforce and dependable services upon which our residents rely. These strategic adjustments reflect a disciplined approach to financial stewardship, ensuring long-term fiscal stability while meeting the County's growing needs.

Tax rates are set annually by ordinance, which requires an advertised public hearing. While tax rates can be lowered from the advertised rate, they cannot be increased. To provide the Board with flexibility in making adjustments within the advertised limits, I have set the real estate tax rate public hearing notice at \$0.80 which is 2 cents higher than the \$0.78 recommended in my proposed budget.

### General Fund Revenue Outlook

The major drivers shaping our financial outlook for FY 2026 are the changing trends of our primary revenue categories. Tremendous growth in residential values over the past two assessments strengthened our real estate base. However, high home prices and rising mortgage rates have led to a residential market slowdown. As a reminder, this is a non-reassessment year and we are projecting only a modest growth in new real estate additions or improvements for calendar year 2025.

Consumer-sensitive revenues have also slowed significantly. Sales, Meals, and other local tax revenues are expected to grow by just 1% in FY 2026, compared to a 25% total increase over the past four years. This shifting revenue landscape, shaped by both market forces and consumer behavior, is further complicated by York County's commitment to maintain a low tax burden for residents. At the same time, economic uncertainties around changing federal policies add another layer of complexity to our revenue outlook.

York County has long been recognized as a tax-friendly locality, maintaining one of the lowest real estate tax rates in the region. The real estate tax rate was reduced in calendar year 2022, 2023, and again in 2024. Additionally, the personal property tax rate was lowered in calendar year 2023 and 2024, and the annual vehicle license fee was eliminated. While these tax cuts have saved residents an average of \$600 over the past three years, they have also resulted in nearly \$22M in lost revenue for the County.

Beyond these reductions, additional tax relief measures have provided financial support, including:

- Real Estate Tax Relief for the Elderly & Disabled – FY 2026 Estimate \$0.4M
- Real Estate Tax Relief for Disabled Veterans – FY 2026 Estimate \$ 4.5M
- Personal Property Vehicle Exemption for Disabled Veterans – FY 2026 Estimate \$ 1.3M
- Solid Waste Rate Reduction for the Elderly – FY 2026 Estimate \$ 0.4M (though not part of the General Fund, this remains a significant relief measure)

While these initiatives have eased financial burdens on many residents, their cumulative impact combined with inflation has made this year's real estate and personal property tax adjustments necessary.

As a follow-up to Board discussions, we have also included slight increases to Planning and Development fees, adding a fee for repeated submittals of site and development plans and a technology fee to

support digital plan review systems and other technological enhancements that improve efficiency and service delivery. Our approach ensures we can sustain the high-quality services our community relies on while maintaining York County’s long-term fiscal health.

Even with the proposed rate increases, the County’s tax burden remains among the lowest in the region. The charts below compare current locality property tax rates with my proposed FY 2026 rate.

Real Estate Tax Rate Locality Comparison		Personal Property Tax Rate Locality Comparison	
Williamsburg	\$ 0.62	Williamsburg	\$ 3.50
Isle of Wight	\$ 0.73	<b>York - proposed</b>	<b>\$ 4.00</b>
<b>York - proposed</b>	<b>\$ 0.78</b>	James City	\$ 4.00
James City	\$ 0.83	Poquoson	\$ 4.15
Suffolk	\$ 1.07	Suffolk	\$ 4.25
Poquoson	\$ 1.14	Isle of Wight	\$ 4.50
Hampton	\$ 1.15	Newport News	\$ 4.50
Newport News	\$ 1.18	Hampton	\$ 4.50

York County remains committed to a competitive tax environment and meaningful relief for residents, but long-term financial sustainability requires a balanced approach. The combined effects of tax reductions, slowing revenue growth, and economic uncertainties necessitate thoughtful adjustments to maintain essential services. Even with the proposed changes, York County continues to uphold one of the lowest tax burdens in the region, reflecting our commitment to fiscal responsibility and community support.

### General Fund Expenditures

In addition to aligning with the Board’s Strategic Initiatives, the following expenditure considerations guided the budget development:



While we have taken a disciplined approach to managing costs, rising operational costs, increased demand for services, and critical investments in infrastructure, education, and workforce retention continue to drive the overall budget increase. Departmental operating budgets continue to be affected by rising costs, driven by increasing labor expenses, higher prices for goods and materials, and escalating costs for contractual services essential to County operations. The table below highlights a few examples of routinely purchased items and contracts, illustrating the impact of these cost increases.

**Examples of Operational Cost Increases**

Department	Item	Previous Cost	New Cost	Percent Increase
Sheriff	Patrol Vehicles*	\$ 33,002	\$ 58,134	76%
Fire & Life Safety	Fire Turnout Gear	\$ 2,912	\$ 3,288	13%
Fire & Life Safety	Airgas	\$ 62	\$ 70	13%
Finance	Open Finance Subscription	\$ 13,792	\$ 15,205	10%
IT	Assura Subscription	\$ 77,381	\$ 89,110	15%
IT	Variphy Software Maint	\$ 3,264	\$ 3,552	9%
Public Works	Crush & Run Gravel	\$ 35	\$ 42	20%
Public Works	#57 Gravel	\$ 42	\$ 58	37%
County-wide	Postage	\$ 0.68	\$ 0.73	7%
County-wide	Utilities - Water/Sewer	\$ 180,272	\$ 196,334	9%

\* Over a 3 year period

While the budget has increased to address rising operating costs, it does not include every funding request submitted by departments. Many requested increases were carefully evaluated but ultimately not recommended to ensure fiscal responsibility and maintain a balanced budget. Additionally, the recent staffing study identified several initiatives for implementation in FY 2026, but due to financial constraints, these items are also not included in the proposed budget. Below is a listing of requested but not recommended items:

**Requested Not Recommended**

Description	Amount (in millions)
School Operating Request	\$ 2.7
New FT Positions -27	3.6
Other Compensation - OT, Career Ladders, WAR	1.2
Compensation Study Implementation - Half Year	2.5
External Agency Support	1.1
Contractual Services, Materials, Supplies	1.0
Capital Outlay	3.1
<b>Total</b>	<b>\$ 15.2</b>

**General Fund Budget Drivers**

To provide a balanced and sustainable financial plan, the budget prioritizes necessary increases while maintaining fiscal responsibility. However, key cost factors continue to contribute to the overall budget growth. The FY 2026 proposed General Fund Budget totals \$200M, reflecting a 5.8% (\$11M) increase over FY 2025. The primary drivers of this budget growth include:

**FY 2026 Budget Drivers**

Description	Amount (in millions)
Employee Compensation & Benefits	\$ 2.5
School Contribution Increase	1.0
Public Safety Enhancements	2.4
Operational Costs	1.3
External Agency Support	0.8
Transfers to Cash Capital, Debt Service, Other Funds	3.0
<b>Total</b>	<b>\$ 11.0</b>

**Investing in our Employees - \$2.5M**

Attracting and retaining qualified employees is essential to delivering high-quality services to our residents. The FY 2026 proposed budget includes a 4% general wage increase plus a \$500 adjustment for all eligible employees.

Employee benefits remain a key part of our compensation strategy. Health and dental costs are projected to increase by 8%, with the budget proposing a shared cost increase between the County and employees.

**School Contribution Increase - \$1.0M**

Like other Virginia school divisions, York County School Division (YCSD), remains underfunded by the State. The YCSD Superintendent’s Proposed Budget, released in February 2025, prioritizes compensation, enrollment growth and changing student demographics. The Superintendent’s Budget initially reflected a \$3.2M shortfall, even after including a \$500K operating contribution increase from the County. To further support the Superintendent’s request, I am recommending doubling the initial proposed contribution to \$1M. Barring additional state funding, fully funding the Superintendent’s request would require an additional 2-cent increase on the Real Estate Tax rate. The General Assembly has recommended several budget amendments that would increase State support of schools. If approved by the Governor, these amendments are expected to close the school budget gap.

Beyond the operating contribution increase, the FY 2026 proposed budget also includes a \$750 K increase in annual School Debt Service primarily related to the recently completed Seaford Elementary School renovations. Additionally, the proposed Capital Improvements Budget allocates \$20M of school projects in FY 2026, the majority of which funds the first half of Tabb High School renovations. The resulting debt service from these projects is estimated to begin in FY 2028.

**Public Safety Enhancements – \$2.4M**

York County’s Fire and Life Safety (FLS), Sheriff’s Office and Emergency Communications represent exemplary public safety that has been a cornerstone of our community. The proposed budget includes several key investments to sustain and enhance these services:

- Full funding for the State-mandated Pharmacy Management Program, including two positions added in FY 2025, plus necessary equipment and supplies.
- Full-year funding for three FLS positions and four Sheriff Positions added in FY 2025.

- Two new IT positions to support the Sheriff's Office's growing technology needs.
- \$1.4M allocated for overtime, Work-As-Required pay and certification programs, reflecting rising demands and trends.

### **Operational Costs - \$1.3M**

As reflected in the examples of operational cost increases table above, the County is experiencing increases in operating costs across the board. These range from increases in vehicle maintenance to increases in supplies and contractual services. In addition to providing for these increases, I have also included \$200K to increase mowing frequency in our right-of-ways and \$50K to expand Library e-book subscriptions.

### **External Agency Support - \$0.8M**

The County depends on many partner agencies to support essential community services. Like the County, these agencies face rising operational costs due to higher demand and inflation. The Virginia Peninsula Regional Jail, Williamsburg Area Transit Authority, Williamsburg Regional Library represent the majority of the increase in external agency support.

### **Transfers to Cash Capital, Debt Service & Other Funds - \$3.0M**

As a result of the FY 2025 tax reductions, the annual Cash Capital contribution was reduced by \$750K. The FY 2026 budget restores this funding, bringing the total Cash Capital contribution to \$5M. Cash Capital is a critical component of the Capital Improvements Plan and reduces the County's reliance on debt borrowing. The recommended budget also includes \$1.1M in increased debt service, with \$750K designated for school projects. The budget includes a \$600K increase in the local share of Social Services, reflecting higher demand for critical assistance.

## **Capital Improvement Program**

The FY 2026 budget includes increased funding in the Debt Service & Capital Projects funds to support the County's Capital Improvement Program (CIP) - a six-year plan focused primarily on infrastructure maintenance. The CIP is a six-year plan which addresses both repair and replacement of existing infrastructure as well as construction or acquisition of new facilities and equipment to accommodate current and future demands for service. The FY 2026 – 2031 CIP totals \$266M, of which \$50M represents FY 2026 projects. The County seeks grant funding when available, with the majority of these projects funded through cash capital or debt issuance.

## **Solid Waste Fund**

At the Board's March 4<sup>th</sup> Work Session, an overview of the Solid Waste Fund was provided. In particular, the presentation focused on the rising cost of providing the service and the necessity to increase user fees. As an Enterprise Fund, the cost of providing the service is funded through user fees rather than tax dollars. The recommended FY 2026 budget includes an increase to Solid Waste fees to address the increase in costs.

This budget recommendation remains focused on advancing the Board's strategic priorities while balancing fiscal responsibility with the need to sustain essential services, invest in critical infrastructure, and support our workforce. By making thoughtful, strategic decisions, we are ensuring the County's

The Honorable Chairman and Members  
March 18, 2025  
Page 7

long-term financial stability while continuing to meet the needs of our growing community. I look forward to working with the Board and the community throughout the budget process to finalize a plan that best serves our residents.

I sincerely appreciate the collaboration of all County Departments, Constitutional Officers and the YCSD Superintendent in preparing this budget. I would also like to extend special recognition to our Budget Committee for their dedication and hard work. This committee includes the Deputy County Administrator Brian Fuller, Assistant County Administrator Susan Goodwin, Director of Finance Theresa Owens, Director of Human Resources Rose McKinney, Budget Chief Greg Gillette, Budget Analysts Amy Holland and Sam Arthur and Public Works Chief of Operations, Travis Rhodes.

Sincerely,

A handwritten signature in blue ink that reads "M Bellamy". The signature is fluid and cursive, with a long horizontal stroke at the end.

Mark L. Bellamy, Jr.  
County Administrator

Copy to: Deputy County Administrator  
Assistant County Administrator  
Constitutional Officers  
Superintendent of Schools

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown





# County & Budget Overview

## History

York County, Virginia, which was originally named Charles River County, was one of Virginia’s eight original “shires” formed in 1634. It was renamed after the Duke of York in 1643, along with the river that determines the County’s character. York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 19, 1781. Yorktown Day, as it is now known, is commemorated and celebrated every year as a local holiday!



*In 1781, British General Lord Cornwallis surrenders at Yorktown bringing an end to the American Revolution.*

## Form of Government

The County of York, Virginia (the County) is organized under the traditional form of government (as defined under Virginia Law). The governing body of the County is the Board of Supervisors that establishes policies for the administration of the County. The Board of Supervisors is comprised of one member from each of the five districts, elected for a four-year term by the voters of the district in which the member resides. The Board of Supervisors appoints a County Administrator to act as the administrative head of the County.



# Geography

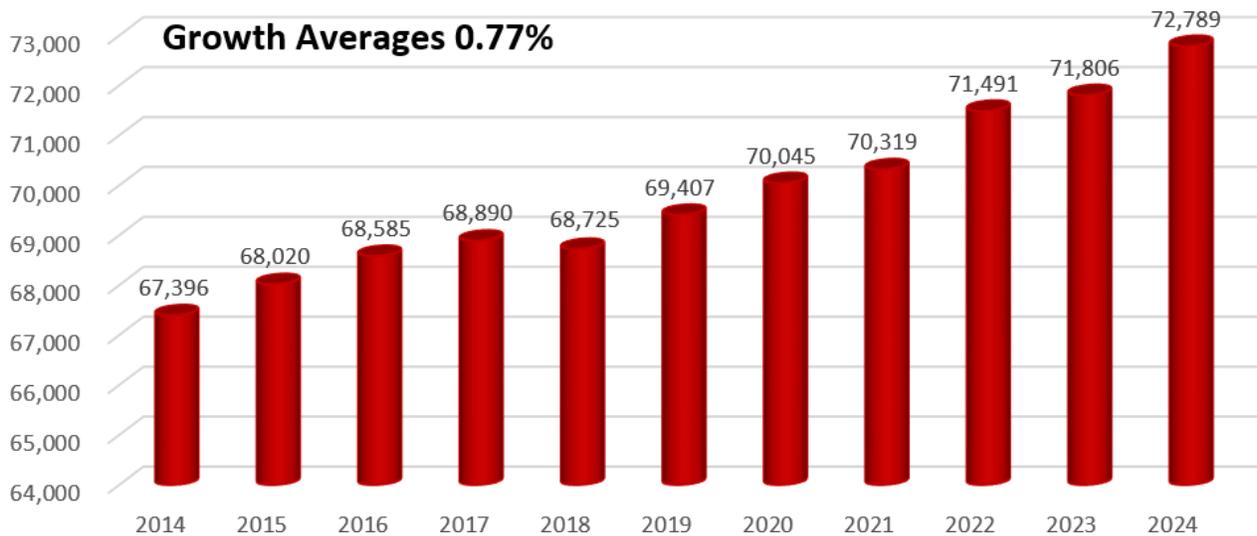
York County consists of approximately 108 square miles, with federal and national park holdings making up roughly 40% of the total area. The County is located in the Virginia Coastal Plain on a peninsula formed by the James and York Rivers and the Chesapeake Bay. This Peninsula includes James City County and the cities of Hampton, Newport News, Poquoson and Williamsburg, all of which share a border with York County. The County and the Peninsula are part of the greater Hampton Roads region and its boundaries correspond fairly closely with the boundaries of the Virginia Beach – Norfolk – Newport News VA NC Metropolitan Statistical Area (MSA), as defined by the U.S. Census Bureau.



*Yorktown Battlefield, Colonial National Historical Park*

# Demographics

York County is home to roughly 73,000 people and ranks 19th in population among the state’s 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th most densely populated county. The County’s population has grown steadily for decades, and the average annual growth rate for the last 10 years is 0.77%.



Source: Weldon Cooper Center for Public Service-Updated January 27, 2025

## Age

The median age in the County is 39.8 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has increased relatively slowly since the 2010 Census. The County's median age is higher than in the Virginia Beach-Chesapeake-Norfolk, VA-NC metropolitan area (37.2), which includes York County, and Virginia as a whole (38.8). The general trend toward an older population is expected to continue in coming years.

## Race and Hispanic Origin

The racial composition of the County's population has been fairly stable, with the Caucasian race representing 73.6% of the population. The African-American race represents 14.6% of the population; those of Asian descent represent 6.6%; those of American Indian/Alaskan Native, Native Hawaiian/Pacific Islander, and other descents represent 0.7%; while the remaining 4.5% identify as belonging to two or more races. Additionally, 8.1% of the population identifies as being of Hispanic descent.

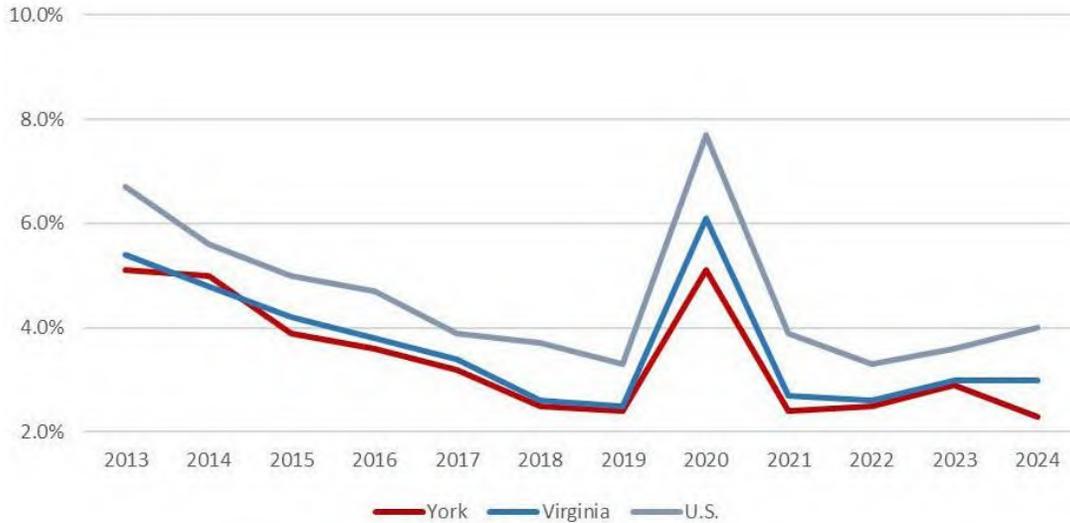
## Households

Roughly 60% of the County's 26,400 households are married-couple families, despite an increase in other types of living arrangements such as single-parent families, unrelated people living together, and people living alone. This prevalence of married-couple families in York County is reflected in its relatively large average household size, which, at 2.62 persons per household, is the highest on the Peninsula and higher than averages for both the state (2.53) and the Virginia Beach-Chesapeake-Norfolk, VA-NC metropolitan area (2.46).

## Labor Force and Unemployment

The civilian labor force is well educated, with 95% of the population holding at least a high school diploma. Of those high school graduates, 47% hold at least a bachelor's degree. York County's unemployment rate is 2.3% (as of December 2024), and it consistently trails the regional, statewide, and national rates. York County's unemployment rate has fallen fairly steadily since 2011, with the exception of 2020. Unemployment climbed in 2020, as it did across the United States because of the COVID-19 pandemic, jumping from 3.0% in March to 10.8% in April and then declining almost every month thereafter as restrictions on businesses were eased and economic conditions in the County improved. York County finished the year with an average unemployment rate of 5.7% and continued to rebound through 2024.

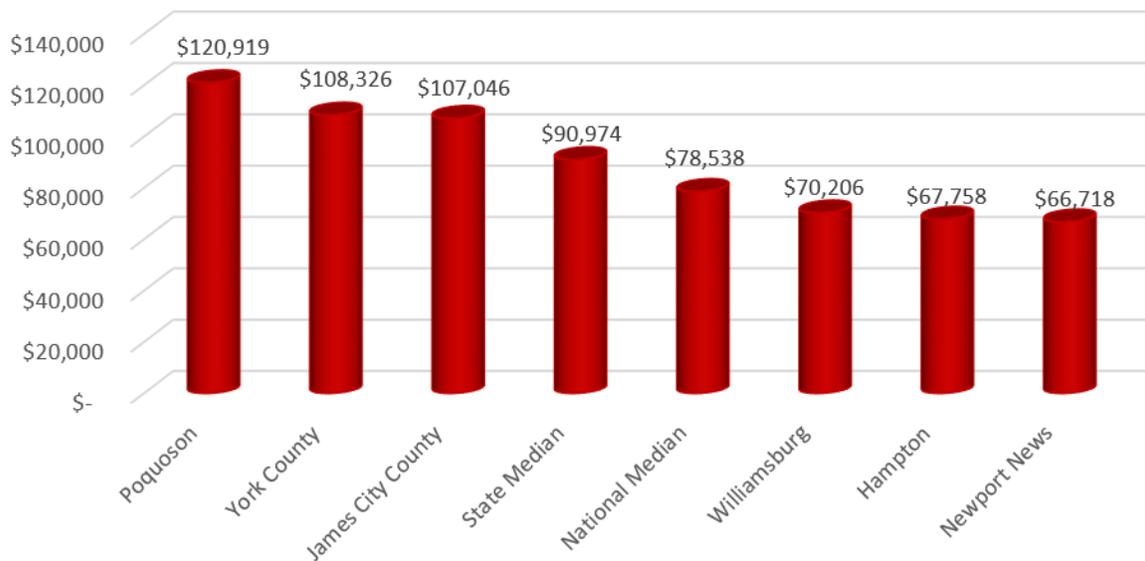
# Unemployment Rates



Source: Virginia Employment Commission-December 2024

## Income

York County’s median household income of \$108,326 makes it one of the most affluent localities in Hampton Roads, according to the U.S. Census Bureau. York County also has the lowest poverty rate on the Peninsula with an estimated 5.4% of the population living below the poverty line, according to the Census Bureau.



Source: U.S. Census Bureau, American Community Survey (2019-2023)

# Educational Attainment

	York	Virginia	U.S.
Grad./Prof.	24%	16%	13%
Bachelor's	23%	23%	21%
Some College	28%	27%	29%
High School	20%	26%	27%
< 12th Grade	5%	9%	10%

Source: U.S. Census Bureau American Community Survey, Educational Attainment (2019-2023)

## Quality of Life

York County is best defined by its quality of life. Mild temperatures, a low crime rate, hundreds of miles of coastline, and beautiful parks and public water access all contribute to the County's reputation as a desirable place to live. But it's the programs and services offered to our citizens that make York County a great place to live and work. These are just some of the comments we have recently received from our residents:

*"My husband and I were dismayed having just returned from two weeks out of town to have our half-bath flood from water bubbling out of our downstairs toilet on New Year's Eve. It was close to 5:00 pm, so we were uncertain whom to call and very afraid that we wouldn't be able to get help. We called 911, and from that moment on, we were thrilled to talk to patient and helpful county workers. They came to our house within a reasonable amount of time and determined that our sewer line was blocked. ... York County was able to send out a crew headed by Nick Petersen on the 2nd. They arrived at 8:00 am, and worked nonstop until after 4:00 pm. We cannot praise these men enough for the excellent job they did. ... Nick explained several times the steps they were taking and was always of a cheerful demeanor telling us that he has the BEST crew. Nick and his crew did an absolutely amazing job! We want to be sure they all get the credit due and thank York County Public Works for making this a great county to live in!"*

*"Please pass on to your swale management team my thanks for their efforts to clean the swale bordering our property line. When I called I mentioned I do what I can, but can't reach certain areas. Your team was very quick to respond. Thanks again."*

*"Please send a 'Job Well Done' to York County EMS and 911 dispatcher. On Sunday Oct 20, my wife was experiencing some medical problems, and we called 911. The dispatcher was very professional and asked all pertinent questions to get the EMT crew prepped for the visit to our house. When they arrived the team chief and EMS team were very professional and courteous, again asking all pertinent questions and taking all vital signs and prepping for transport to Riverside Newport News Emergency facility. She was admitted promptly, as the facility had been notified that she was on the way. ... Thank You York County EMS!! 'Job Well Done'!"*

York County Division of Housing and neighborhood Revitalization helped over 80 residents with emergency repairs in Fiscal Year 2024. This was done by using local, state, and federal resources as well as community organizations to provide emergency help to eligible low-income homeowners to fix health and safety hazards, or other urgent needs and make accessibility repairs.

# Economic Development

York County is committed to fostering a diverse economic base by recruiting, growing, and retaining businesses across various industries. A key partner in this effort is the York County Economic Development Authority (EDA), established in 1972 as a political subdivision of the Commonwealth of Virginia. The EDA has unique powers under the Code of Virginia, enabling it to serve as a conduit for non-taxable industrial revenue bonds and to own, develop, and sell/lease commercial real estate. It can also provide incentives necessary to close deals within targeted industry sectors. In FY24, the EDA awarded \$69,240 of grant funding to York County businesses, which has or will leverage \$467,073 (total project costs) of private investment in the County.

York County experienced strong business growth in FY24, welcoming 139 new commercial-based businesses and 213 new home-based businesses. In FY24, over 1,200 commercial permits were issued totaling more than \$67 million in project value. The overall trend of local business growth is expected to continue through FY25, despite ongoing headwinds in the national business climate. York County's Department of Economic & Tourism Development supported 22 ribbon cuttings in FY24.

Despite nearly 50% of York County's land area being undevelopable, new development continued in locations such as Busch Industrial Park in the northern portion of the County. In FY24, construction was completed on a new 20,000 square-foot flex space on Stafford Court. This space is projected to be fully occupied in FY25 and has generated a great deal of interest. Southport Holdings also continues to develop property it owns at the end of Stafford Court with subsequent buildings slated for construction based on market demand. The York County EDA also approved an amendment to extend the 134 Stafford Court option and purchase agreement with Lightshift Energy (formerly Delorean Power) to build a battery storage facility in the coming years.

Backfill of vacant retail space in the County continued to be an area of focus last year, as well as business expansions and revitalization. Jersey Mike's officially opened at the corner of Lakeside Drive and Route 17, occupying the former Hero's space. Shibam Mix Grill also opened at Kiln Creek Shopping Center. Shorty's Diner, a well-known upper-County business, has begun construction on an additional location in the former Bay Haven Grille space near Hampton Roads Harley Davidson in Grafton. QDaddy's Pitmaster BBQ has completed demolition and asbestos removal and is now constructing their new location on Route 17 on the former site of the iconic Pop's Diner. Coastal Thirst, originally a food truck operation only, expanded by opening a brick and mortar location at the Yorktown Waterfront.



## Home-Based Business Support

In 2024, York County continued to take a lead role in the Peninsula Home-Based Business Network, a regional initiative designed to support and provide resources for home-based businesses. The Lunch-and-Learn series continued to thrive, attracting over 400 unique registered attendees throughout the year, with an average attendance of nearly 21 participants per session. The Lunch & Learn Series is provided free of charge on the third Thursday of each month from April through October. Sessions are delivered virtually, with a different speaker each session who covers one of a variety of topics important to home-based businesses. The Home-Based Business Conference returned in 2024, hosting nearly 75 attendees.



[www.peninsulahbb.com](http://www.peninsulahbb.com)

## START Peninsula

In 2024, START Peninsula, the region's premier entrepreneurial event, successfully continued in a virtual format. Participants were able to develop their ability to share information about their ideas and products through the Pitch Perfect series, and compete with other entrepreneurs in one of three preliminary competitions called Micro Pitch sessions. The top ten finalists from the Micro Pitch competitions were brought back before a panel of judges in the Final Pitch event, with three of the ten being selected as winners of the competition. The 2024 winners included Romulus Media, which enhances collegiate marketing through a network of 700 student marketers and brand ambassadors; B&C's Gloves, LLC, which developed a 2-in-1 glove and fish scaler for safer and more efficient fish descaling; and Scribble, a literary platform connecting authors, readers, and publishing resources. START Peninsula will continue in 2025.



[www.startpeninsula.com](http://www.startpeninsula.com)

## EVRIFA

Work continued last year on property owned by the Eastern Virginia Regional Industrial Facilities Authority (EVRIFA) at Kings Creek Commerce Center in York County. Dominion Energy completed site assessment and pre-engineering work for the new solar array to be installed on the 250-acre portion of the Kings Creek Commerce Center site with project construction scheduled to begin in FY25. With assistance from York County, EVRIFA contracted TRC Companies Inc. to complete site assessment work, develop conceptual site layout options, perform a traffic study, and begin design of transportation and utility infrastructure plans for the remaining portion of the Kings Creek Commerce Center property to further advance future development of the site. More globally, EVRIFA has expanded from the original seven member group to twelve municipalities. This strengthens regional efforts through leveraging site characterization expertise to advance readiness, enhancing marketing efforts



Eastern Virginia Regional Industrial Facility Authority

with local and state entities, and identifying funding sources. By aligning best practices across Southeast Virginia municipalities, EVRIFA enhances regional cohesion, strengthens statewide partnerships, and positions the region for future economic growth.



Efforts continued in 2024 to establish a formal business-led association for The EDGE District. This handoff from local government guidance to a formal business association is key to furthering development of The EDGE District's identity and encouraging additional businesses to tie into The EDGE District efforts. In 2024, the area experienced a boost on the retail side with several new business openings and expansions in the James-York

Plaza including Radiant Roots 2 Blissful Blooms, Column 15, and Creative Hair Studio. Burgers on the Edge began offering a sneak peak of the restaurant to come at their new brick and mortar location. Once again, The EDGE District participated in the annual Local Boost holiday program pop-up events designed to help customers find and support small businesses in their community.

## Hampton Roads Alliance



In 2024, York County continued its active engagement with Hampton Roads Alliance, the regional economic development partnership, and Virginia Economic Development Partnership (VEDP), the state-level economic development entity. Local staff responded to a number of requests for site information associated with prospects looking to locate or expand in the region. York County briefed Hampton Roads Alliance and VEDP staff on available properties in the County, and business support services to new and expanding businesses. York County staff also supported regional marketing efforts by attending the Atlanta Site Selector Marketing Mission with the Port of Virginia and a Hampton Roads Alliance multi-locality delegation.

## Department of Economic and Tourism Development

York County's decision to merge the Offices of Economic Development and Tourism Development into a single department has enabled strategic partnerships that enhance the County's appeal as a regional destination for tourism and economic growth. This integration supports the York County Board of Supervisors' strategic priorities, including quality of life and place-making, and aligns with broader community goals. York County seeks to create a diverse economic base through continually recruiting, growing, and retaining business across a variety of industries. The Department of Economic and Tourism Development (ETD) is dedicated to expanding York County's tax base through capital investment in the County; promoting tourism; supporting large, small, and home-based businesses; and providing new employment opportunities for County residents.

Strong relationships with strategic partners are a key component of providing a full breadth of services to members of the York County business community. ETD works in cooperation with many regional and state agencies to pursue its mission. Groups such as the Hampton Roads Workforce Council, Virginia Peninsula Community College, and the York County

School Division help identify potential solutions for immediate and long-term workforce needs. Our three local Chambers of Commerce – York County Chamber of Commerce, Greater Williamsburg Chamber of Commerce, and Virginia Peninsula Chamber of Commerce provide networking, marketing, and business support services for many of our businesses. The ongoing relationship with the Small Business Development Center of Hampton Roads (SBDC) allows the opportunity to connect small and emerging businesses with one-on-one business advising services, specialized training sessions, and unique business development programs. Key among these allies are the Hampton Roads Alliance, Virginia Tourism Corporation, and Visit Williamsburg.



# Statistical Information

## Top Employers

<u>Employer</u>	<u>Industry</u>	<u>No. of Employees</u>
Naval Weapons Station/Cheatham Annex	Government	2,866
York County School Division	Government	1,877
U.S. Coast Guard Station	Government	1,665
Sentara Williamsburg Regional Medical Center	Hospital	1,043
York County Government	Government	859
Walmart	Retail	731
Water Country	Water Park	657
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park	441
Kroger	Retail	240
Food Lion	Retail	225

*Includes full-time and part-time positions*

*Source: York County, Annual Comprehensive Financial Report - June 30, 2024*

## Taxpayers

<u>Taxpayer</u>	<u>2023 Assessed Valuation</u>	<u>% of Total Assessment</u>
Virginia Power Company	\$ 300,777,168	2.52%
Lawyers Title/Fairfield Resorts/Wyndham	196,001,185	1.64%
City of Newport News	137,983,200	1.16%
Kings Creek Plantation	100,445,710	0.84%
GWR OP Lessee VA LLC (Great Wolf Lodge)	83,128,385	0.70%
BP/Plains Marketing L P (former Refinery)	70,178,675	0.59%
Busch Entertainment/Water Country USA	58,246,315	0.49%
Moyork LLC (Commonwealth Apartments)	57,414,350	0.48%
Williamsburg Multifamily DST- The Bend Arbordale	49,082,065	0.41%
Cox Communications Inc	10,507,455	0.09%
	<u>\$ 1,063,764,508</u>	8.92%

*Source: York County, Annual Comprehensive Financial Report - June 30, 2024*

# School Division

The mission of the York County School Division is to ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.



## Priorities

### Collective Commitment

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.

### Supportive Culture

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.

### Highly Effective Talent

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.

### Future Ready Graduates

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

## Education Statistical Data

School Year	Enrollment	Operating Expenditures	Cost per Student
2024	12,897	\$183,938,543	\$14,282
2023	12,855	172,959,452	13,455
2022	12,609	150,797,193	11,959
2021	12,244	152,426,999	12,449
2020	12,914	141,539,075	10,960

Source: York County School Division, Annual Comprehensive Financial Report - June 30, 2024

The York County School Board is responsible for elementary and secondary education within the County. There are five school board members, one from each electoral district. The School Division's instruction program encompasses kindergarten through 12th grade. There are nineteen schools in the Division: 4 high schools, 4 middle schools, 10 elementary schools and 1 charter school.

Due to State law, the York County School Division is fiscally dependent upon the County. State law prohibits the School Division from entering into debt that extends beyond the current fiscal year without the approval of the Board of Supervisors. The Board of Supervisors approves the annual school budget, levies taxes to finance a substantial portion of the School Division's operations and approves the borrowing of funds and the issuance of debt used for school capital projects.

State revenue is based on the General Assembly's budget and includes basic aid, state sales tax, lottery funds, gifted education, remedial programs, special education, vocational education and employer share benefits. Basic aid is calculated by the state according to the locality's Composite Index, projected adjusted average daily membership and an established per pupil cost. The sales tax is imposed on retailers, collected on a statewide basis and distributed monthly to local education agencies based on school age population.

Federal revenue includes Title I-A, Title II-A, Title III-A, Title VI-B, DODEA, and Impact Aid. Local support reflects the County's contribution for the operation of the school system. Other revenues include interest, rental and lease income, use of vehicles and buses, sale of vehicles, debt service reimbursement, pupil fees, tuition for students residing outside the district and summer school, athletic user fees and insurance recoveries.

The School Division issues its own separate annual operating budget and capital improvement program documents. Details can be accessed via the internet at [yorkcountyschools.org](http://yorkcountyschools.org).



# Budget Summary & Significant Impacts for Fiscal Year 2026

The adopted budget for all funds net of transfers to other funds for Fiscal Year 2026 is \$291.6 million. It consists of the General Fund budget of \$200.2 million, the Enterprise Funds Expense Budget of \$31.3 million, the Debt Service Funds of \$31.7 million, the Capital Projects Budget of \$23.0 million and other funds that amount to \$53.3 million, less \$47.9 million of transfers between funds.

Consistent with past budgets and County spending priorities, the largest single component of the total County budget is funding for Education and Educational Services. Funds for this purpose equal \$78.0 million or 26.8% of the total budget, not including the County's support for the School Division's CIP. The total budget, exclusive of the support for Education and Educational Services, amounts to \$213.6 million. After Education and Educational Services, the second highest expenditure category for the County is Public Safety. This function comprises \$59.9 million or 20.5% of the total budget.

A brief description of each fund type and any significant impacts for the Fiscal Year 2026 follows.

## General Fund Budget - \$200,196,507

### General Fund Revenues

General Fund revenues are derived from a variety of sources. Of the \$200.2 million in revenue estimated for Fiscal Year 2026, \$181.4 million, or 90.6%, is from local revenue. The primary sources of local revenue are General Property Taxes (63.2%) and Other Local Taxes (21.0%), which combined are \$168.6 million, or 84.2% of the total revenue.

Calendar Year 2025 is not a reassessment year so there has been no change in property values. Included in the adopted budget is an increase in the real estate tax rate from \$0.74 to \$0.78 per \$100 of assessed value. The inflation-related surge in used car prices appears to have largely reversed and the supply chain challenges have diminished in recent years, and the Personal Property tax rates have also been increased from \$3.80 to \$4.00. The Vehicle License Fee was also eliminated effective January 1, 2024.

Additional local revenue categories include Permits, Fees, and Regulatory Licenses; Fines and Forfeitures; Use of Money and Property; Charges for Services; Fiscal Agent Fees and Administration; Miscellaneous; and Recovered Costs. Collectively these

sources account for 6.4% of the General Fund revenues, or \$12.8 million. Other sources total \$2.7 million, or 1.4%, and include payments from the School Division for grounds maintenance, video services, radio maintenance, and law enforcement, as well as funds from James City County for the consolidation of the Emergency Communications Center. In addition to these sources, there is also a transfer from the Marquis Community Development Authority Special Revenue Account to compensate for the public services (e.g., law enforcement, emergency responses) provided within the project area. The remaining \$16.1 million, or 8.0%, is from various state and federal government supported programs.

## General Fund Expenditures

The total adopted General Fund expenditure budget is \$200.2 million, which is \$11.2 million, or 5.9%, higher than the current year budget. Included in the General Fund is a \$1.0 million increase to the transfer to the School Division’s operating budget. There are also increases in the transfers to debt service, the Capital Projects Funds, and the Social Services Fund. Other increases include a compensation increase and an employer health insurance rate increase. The adopted compensation plan consists of an increase of 4% and \$500 for all full-time County employees for FY2026. This translates into an increase ranging from approximately 4.2% to 5.9% for full-time County employees. There is also an increase in health insurance rates for both employee and employer portions effective January 1, 2026. Four new positions are also included in the budget and consist of: two positions in Fire & Life Safety to support the new mandated pharmacy program; one Computer Support specialist, and one Systems Administrator, both of which will support the Sheriff’s Office IT operations.

## Enterprise Funds Expense Budgets - \$31,320,687

The various funds included in this total are the Solid Waste Management Fund (\$8.3 million), the Water Utility Fund (\$0.3 million), the Sewer Utility Fund (\$17.0 million), the Yorktown Operations Fund (\$0.3 million), and the Regional Radio Project Fund (\$5.4 million). Revenues in these funds are primarily generated through user fees and connection charges. Fee increases are included in the Solid Waste Management Fund due to the increase in the cost of the service. This was discussed and finalized in a Board of Supervisors Work Session and adopted along with the budget. The adopted fee increases are detailed in the table below.

Water and Sewer Utility Funds account for the water and sewer operations and capital projects. Significant Sewer Utility Fund projects for Fiscal Year 2026 include sewer line extension and rehabilitation as well as pump station rehabilitation projects included in the six-year CIP.

## Solid Waste Fund Adopted Bi-Monthly Rates

Service Type	FY25 Current Rates	FY26 Adopted Rates
Garbage and Recycling	\$68.00	\$70.00
Garbage Only	\$48.00	\$50.00
Recycling Only	\$26.00	\$28.00
Low Income (Garbage & Recycling)	\$35.00	\$37.00
Senior (Garbage & Recycling)	\$45.00	\$52.00
Extra Charge for Private/Long Lane	\$36.00	\$38.00
Extra Charge for Back Yard Service	\$28.00	\$30.00
Extra Charge for Additional Container	\$24.00	\$26.00

### Other County Funds Expense Budgets - \$108,033,246

Other fund types maintained by the County include Special Revenue Funds (\$19.7 million), Debt Service Funds (\$31.7 million), Capital Projects Funds (\$23.0 million), and Internal Service Funds (\$33.5 million). These are special-purpose fund types that account for various activities throughout the County. The expenditure budgets for these combined funds reflect an increase of \$17.8 million. The Tourism Fund is included in the Special Revenue Funds and contains a payment to the Historic Triangle Recreational Facilities Authority for ongoing operational costs. Also included are the Debt Service Funds for both the County and the School capital projects which show a net increase primarily driven by an increase in the transfer to School Debt. The Health & Dental Insurance Internal Service Fund accounts for the County’s self-insured health and dental program, which includes both employee and employer revenues, claims, and management of appropriate reserves. Included in the budget is a rate increase of 8% for both the County and employee portions effective January 1, 2026.

### Interfund Transfers - \$47,938,767

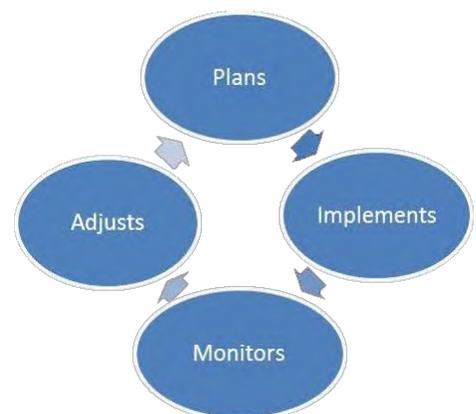
As a part of doing business, funds are transferred from one County fund to another. These transfers include transfers from the General Fund for debt service payments or the Capital Projects Funds for capital projects. They also include payments collected in one fund for services provided in either Special Revenue Funds or Internal Service Funds.

# Budget Process and Calendar

The budget development process is a year round cycle that starts in the summer with the Capital Improvements Program. The Operating Budget season is kicked-off in early October with “Budget Call.” During Budget Call, departments are informed of important deadlines and directed to a common shared drive to obtain information regarding specific allocations such as computer replacements and vehicle maintenance costs for inclusion in their budget submissions. The Budget Division staff also holds multiple training sessions with department users. Budget review meetings are held during the months of January and February at which time departments discuss their specific needs with budget staff and the Budget Review Committee. Committee members include the County Administrator, the Deputy County Administrator, the Assistant County Administrator, the directors of Finance and Human Resources, and the Chief of Budget.

A Financial Operations Work Group meets periodically throughout the year to discuss revenue trends and other pertinent financial details. Revenue projections are due to budget staff by mid-January. They are prepared by the Finance Director, then discussed with the Budget Committee and revised to reflect a consensus. Local revenue projections are closely tied to the real estate re-assessment cycle (every two years), historic trends, and the current economic climate. State revenue projections are based on information received from the Governor’s Proposed Budget and revisions made by the General Assembly. Federal revenue estimates are based on information from the awarding agencies.

Expenditures are divided into functional categories and each department is assigned a Budget Analyst to analyze the requests and justifications and to make recommendations based on historic and current trends prior to submission to the Budget Review Committee. To determine affordability of capital projects recommended in the Capital Improvements Program, a six-year funding model is prepared which also assists with the development of the Debt Service Funds and Capital Project Fund budgets. In addition, separate ten-year cash flow projections are prepared for the Sewer Utility, Water Utility and Stormwater Funds to project user fees, meals tax and other revenue sources, and to determine affordability of operating expenses and projects recommended in the Utility Strategic Plan. In March, the County Administrator submits a balanced budget proposal to the Board of Supervisors for the next fiscal year to begin July 1. After a series of work sessions with the Board of Supervisors and public hearings, the proposed budget is adjusted as necessary and an appropriations resolution by functional level is prepared. Citizens may comment in



person at the public hearing. The budget is required to be adopted by a majority vote of the Board of Supervisors in May for the next fiscal year. Tax rates are established prior to the beginning of the fiscal year. Also, throughout the year, individual members of the Board of Supervisors may hold meetings within their districts to discuss various topics including budget developments.

The budget may be amended by the Board of Supervisors through supplemental appropriations or transfers as necessary. All procurements in excess of \$100,000, or \$250,000 if the projects are in an approved CIP year, require Board approval. Appropriations of \$75,000 or less for grants and donations, and additional funds received for various County programs such as the off-duty employment of deputy sheriffs, the Medic Transport Fee Recovery program, and insurance claims do not require Board approval. Through the annual budget adoption resolution, the County Administrator or his designee is authorized to transfer funds within and between appropriation functions. The legal level of budgetary control rests at the fund level.

The following chart summarizes the significant steps leading to the adoption of the budget:

## FY2026 Operating Budget Calendar

### August 2024

8/6/2024 Tuesday FY2026-FY2031 Capital Improvements Program forms distributed to departments

### September 2024

9/6/2024 Friday FY2026-FY2031 Capital Improvements Program submissions are due to Budget

### October 2024

10/1/2024 Tuesday FY2026 Agency Funding Request Packages distributed

10/2/2024 Wednesday FY2026 Budget Call for all departments

### November 2024

11/20/2024 Wednesday FY2026-FY2031 CIP package/funding model due to County Administrator

### December 2024

12/2/2024 Monday All FY2026 submissions due from departments

12/3/2024 Tuesday Preliminary Capital Improvement Program presented to the Board

### January 2025

1/3/2025 Friday FY2026 revenue estimates from Director of Finance

1/14/2025 Tuesday Begin Budget Review Committee Meetings

1/21/2025 Tuesday FY2026 Public Forum

1/31/2025 Friday Board Retreat

### February 2025

2/11/2025 Tuesday Final Budget Review Committee Meeting

### March 2025

3/18/2025 Tuesday Presentation of FY2026 Proposed Budget

3/19/2025 Wednesday FY2026 Agency Funding notifications distributed

3/25/2025 Tuesday Public Engagement - Town Hall/Listening Session

3/27/2025 Thursday FY2026 Budget - Work Session

### April 2025

4/1/2025 Tuesday FY2026 Budget - Work Session

4/3/2025 Thursday Public Engagement - Town Hall/Listening Session

4/8/2025 Tuesday FY2026 Budget - Work Session

4/15/2025 Tuesday Public Hearings on FY2026 Budget and CY2025 Tax Rates

4/17/2025 Thursday FY2026 Budget - Work Session

### May 2025

5/6/2025 Tuesday Adoption of FY2026 Budget, Capital Improvements Program and Calendar Year Tax Rates

# Financial Management Policies

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## *The Board of Supervisors' Financial Management Policy*

### **Purpose:**

The primary objective of this policy is to establish the Board of Supervisors' framework for making financial decisions and to provide guidance for the County Administrator, who is responsible for the daily administration of the Board's policies and general County operations. The County Administrator may designate other County officials to assist in the administration of these policies. These financial management policies are a statement of the guidelines and goals that influence and guide the financial management practices of the County of York. Financial management policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

### **Procedure:**

Sound financial management policies:

- Contribute significantly to the County's ability to insulate itself from fiscal crises and economic disruption.
- Enhance access to short-term and long-term markets by helping to achieve the highest credit and bond ratings possible.
- Promote long-term financial stability by establishing clear and consistent guidelines.
- Direct attention to the total financial picture rather than single-issue areas.
- Promote the view of linking long-term financial planning with day-to-day operations.
- Provide a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- Ensure that the organization has the resources to perform mandated responsibilities.
- Provide a foundation for evaluation and analysis of financial condition.

## **1. Cash Management**

The Treasurer, County of York (an elected Constitutional Officer) is responsible for maintaining and updating a separate Investment Policy.

## 2. Financial Reporting

The County's accounting and financial reporting will comply with:

- Generally Accepted Accounting Principles of the United States of America (GAAP).
- Government Accounting Standards (GAS), issued by the Comptroller General of the United States.
- Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.
- *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia.
- Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"), and the Compliance Supplement, issued by the U.S. Office of Management and Budget.
- Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
- Code of Virginia, and other legal and regulatory bodies' requirements, as applicable.

The County will establish and maintain an internal control structure designed to protect the County from loss, theft and misuse. The structure will be designed to provide reasonable assurance of that objective and the concept of reasonable assurance recognizes that:

- The cost of a control should not exceed the benefits likely to be derived.
- The valuation of costs and benefits requires estimates and judgments made by management.

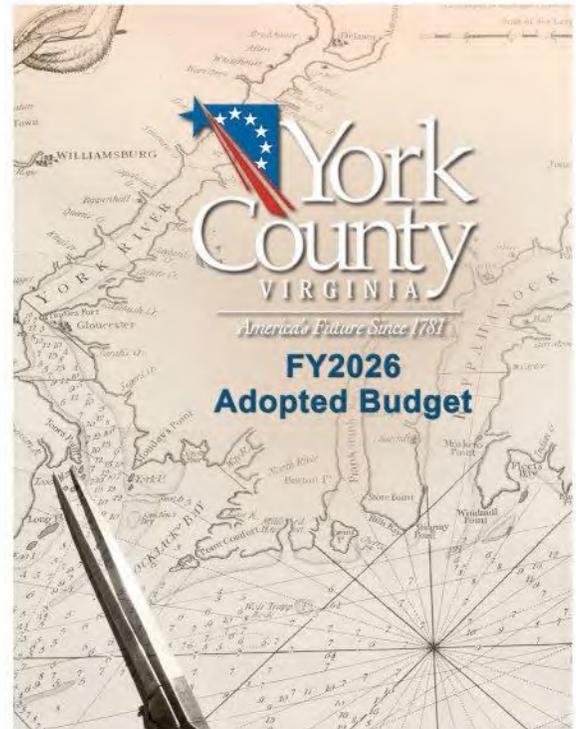
A comprehensive, annual financial audit, including an audit of federal grants, will be conducted by an independent public accounting firm and the results of that audit will be presented publicly to the Board of Supervisors by December 31, following the end of the previous fiscal year.

### 3. Annual Budget

The annual budget will be prepared under the guidelines provided by the Code of Virginia, the County Code and by the Government Finance Officers Association in the Distinguished Budget Award Program. The annual budget will be for the fiscal period beginning July 1 and ending June 30.

The General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Internal Service Funds and Enterprise Funds shall have legally adopted budgets, with the exception of Enterprise Funds with depreciation only. The County, acting as fiscal agent, would not legally adopt the budget for the trust and agency funds.

The budget will provide for current expenditures balanced with current revenues. It will provide for the adequate maintenance and orderly replacement of capital assets, and the adequate funding of all retirement systems and other post-employment benefits (OPEB). Priority will be given to maintaining current service levels. Service expansions will be funded by new or reallocated resources. Proposed new services require detailed justification, including any budgetary impact. Incremental operating costs associated with capital projects should be funded in the operating budget after being identified and approved in the Capital Improvements Program.



The County Administrator shall submit a balanced budget recommendation to the Board of Supervisors by the end of March for the next fiscal year. After a series of work sessions and a public hearing on the proposed budget, the Board of Supervisors shall adopt the budget by the first Board of Supervisors' meeting in May. However, if the County has not received the estimates of state funds, the budget adoption may occur up to 30 days after the estimates are received.

The County will maintain a budget control system and staff will monitor and evaluate expenditures and revenues as compared to the budget and/or prior year-to-date reports. The County Administrator will make recommendations for adjustments, if necessary, to the Board of Supervisors.

## 4. Revenues and Expenditures

The County's revenue stream consists of local, state, federal and other financing sources. The majority of the County's revenue is derived from general property taxes. It is the County's policy for one-time revenues to be used to fund capital projects or other non-recurring expenditures. In addition, the County strives to diversify its sources of revenue.

The County's expenditure budget is divided into functional areas (departments). In coordination with Department Heads and departmental staff, Budget Analysts within the Budget Division monitor expenditures throughout the fiscal year to ensure compliance with legal requirements and accounting standards. The County Administrator is authorized to transfer funds within and between appropriation functions.

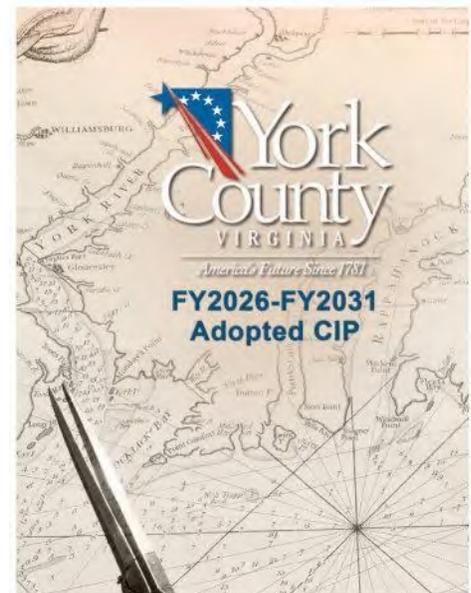
## 5. Capital Improvements Program

For inclusion in the Capital Improvements Program, projects must have an estimated useful life that exceeds one year and have a cost of at least \$30,000. The County Administrator will annually submit a six-year Capital Improvements Program (CIP) for review by the Board of Supervisors pursuant to the timeline established in the annual budget preparation schedule, but no later than by the end of March for the next fiscal year. The Capital Improvement Program shall include the following elements:

- A statement of the objectives of the Capital Improvement Program and its relationship to the County's Comprehensive Plan and the Utilities Strategic Plan, as applicable.
- An estimate of the cost and of the anticipated sources of funds for financing the Capital Improvements Program.
- An estimate of the revenue and expense impacts, including maintenance, on the operating budget.

The first year of the CIP will be appropriated by the Board of Supervisors as part of the budget adoption.

The County will maintain a complete inventory of capital assets meeting its capitalization thresholds, in accordance with Generally Accepted Accounting Principles of the United States of America.



## 6. Reserves

### General Fund

The County of York's General Fund Unassigned Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue.

The General Fund's Unassigned Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. If a budget variance requires the use of the Unassigned Fund Balance, the County will decrease the General Fund's expenditures and/or increase the General Fund's revenues to prevent using the Unassigned Fund Balance for two consecutive fiscal years to subsidize General Fund operations.

The General Fund's Unassigned Fund Balance will be as follows:

- A minimum of twelve percent (12%) of the budgeted General Fund expenditures for the following fiscal year. These funds can only be appropriated by a resolution of the Board of Supervisors.
- In the event that the General Fund's Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the balance to the twelve percent (12%) minimum as defined above, within two fiscal years following the fiscal year in which the event occurred. This will provide for full recovery of the targeted General Fund Unassigned Fund Balance in a timely manner.
- Funds in excess of the maximum annual requirements outlined above may be considered to supplement "pay-as-you-go" capital expenditures or other nonrecurring expenditures.

### Other

A reserve for healthcare costs shall be maintained by the County and Schools at a level equal to the estimated incurred but not reported (IBNR) claims plus 10% to 20% of the next year's healthcare budget, with a target reserve of 15%. To the extent the reserve falls below the minimum threshold of 10%, the reserve will be restored to that level within one fiscal year and the County or Schools will develop a plan to restore the reserve back to the 15% target level within three fiscal years.

## 7. Debt Management

The County shall comply with all requirements of the Code of Virginia and other legal and regulatory bodies' requirements regarding the issuance of bonds and other financing sources for the County or its debt issuing authorities. The County shall comply with the U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. In addition, the County will institute a control structure to monitor and ensure compliance with bond covenants.

The County will not use long-term debt or tax revenue anticipation notes (TRANS) to fund current operations. The County does not intend to issue bond anticipation notes for a period of longer than three years.

The County emphasizes pay-as-you-go capital financing. Whenever the County decides to issue bonds, the term of the issue will not exceed the useful life of the capital project being financed. The issuance of variable rate debt by the County will be issued only in a prudent and fiscally responsible manner.

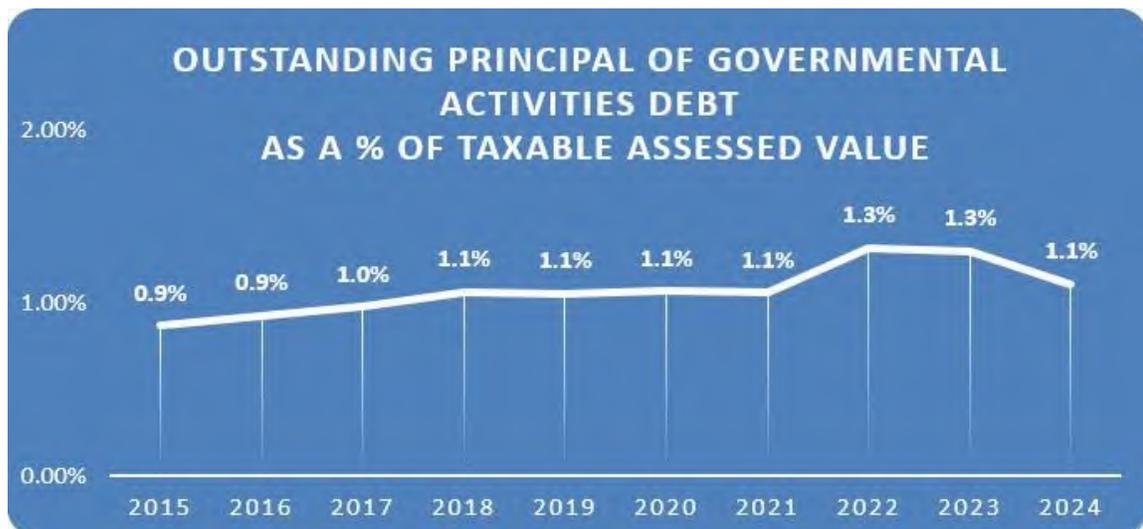
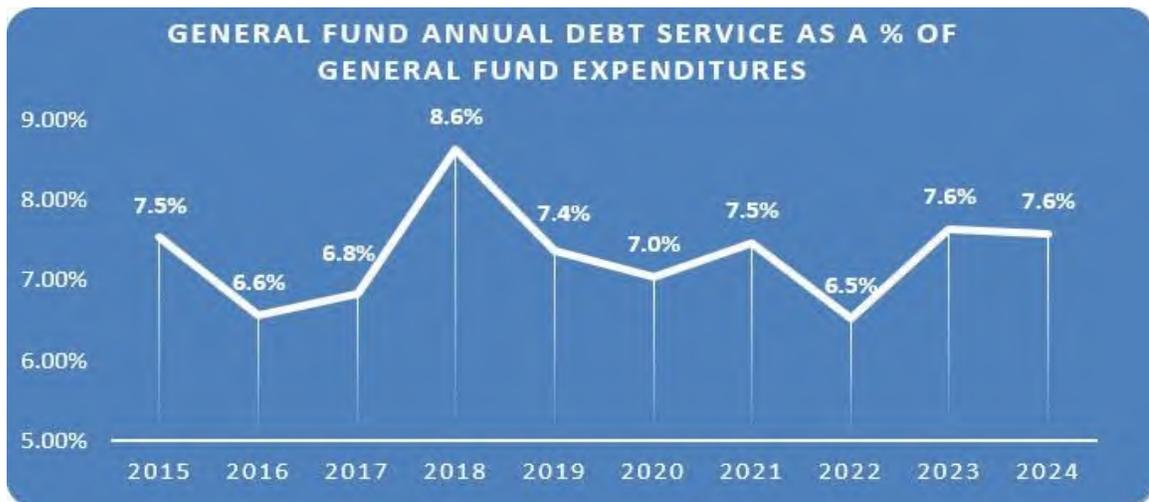
Recognizing both the historical interest rate savings and the risks associated with variable rate debt, the County will limit variable rate debt exposure to approximately 20% of total outstanding debt. Debt service on any variable rate debt will be budgeted at a conservative interest rate. Prior to issuing variable rate debt, the Board will be advised of the various risks.

## 8. Tax-Supported Debt

Whenever the County finds it necessary to issue bonds, the following policies will be adhered to:

- Annual debt service expenditures for all General Fund supported debt should not exceed 10% of the total General Fund expenditure budget.
- Outstanding principal of General Fund supported debt will not exceed 3.0% of the net assessed valuation of taxable property.

In calculating compliance with these ratios, the County will exclude debt serviced by dedicated revenues, i.e. self-supporting debt. In addition, self-supporting debt will be reported in the fund where the revenues used to support the debt are recorded.



## 9. Post-Issuance Compliance

The Director of Finance will oversee post-issuance compliance activities to ensure compliance with federal guidelines and other legal regulatory requirements including:

- Tracking that proceeds of a debt issuance are spent on qualified tax-exempt debt purposes.
- Maintaining detailed records of all expenditures and investments related to debt funds.
- Ensuring that projects financed are used in a manner consistent with legal requirements.
- Timely reporting of necessary disclosure information and other required filings.
- Monitoring compliance with applicable arbitrage rules and performing required rebate calculations in a timely manner.

The Director of Finance may consult with bond counsel, financial advisors or other professionals as deemed appropriate to meet the post-issuance compliance requirements.

## 10. Policy Review and Update

The Board of Supervisors will review and affirm these financial policies at least annually and more frequently, as needed.

# *Treasurer's Investment Policy*

## Governing Authority

The Treasurer of York County is an elected Constitutional Officer whose responsibility, in part, is to invest York County funds in an expedient and prudent manner, meeting or exceeding all statutes and guidelines governing the investment of public funds in Virginia.

## Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds. Proceeds from certain bond issues, as well as separate foundation or endowment assets, are not covered by this policy.

### Pooling of Funds

Except for cash in certain restricted and special funds, cash and reserve balances from all funds will be consolidated to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration.

Investment income will be allocated to the various funds based on their respective participation and in accordance with Generally Accepted Accounting Principles of the United States of America.

## General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield.

### Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

### Credit Risk

Minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:

- limiting investments to the types of securities listed in this investment policy;
- diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

## Interest Rate Risk

Minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby minimizing the need to sell securities on the open market prior to maturity;
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the maturity of investments in accordance with this policy.

## Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in money market mutual funds, local government investment pools, or deposit accounts which offer same-day liquidity for short-term funds.

## Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal;
- A security swap would improve the quality, yield, or target duration in the portfolio;
- Liquidity needs of the portfolio require that the security be sold.

## **Standards of Care**

### **Prudence**

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

### **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

### **Delegation of Authority**

As an elected Constitutional Officer of the Commonwealth of Virginia, the Treasurer has overall responsibility for the investment program. Responsibility for the daily operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls consistent with this investment policy. No York County employee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

## Authorized Financial Institutions

If County investment officials execute securities transactions directly, the respective broker/dealer effecting the transaction must meet the following requirements:

- A “primary” dealer or a regional dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule);
- Registered as a dealer under the Securities Exchange Act of 1934;
- Member of the National Association of Dealers (NASD);
- Registered to sell securities in Virginia; and
- Engaged in the business of effecting transactions in U.S. government and agency obligations for at least 5 consecutive years.

The Treasurer may retain the services of a Registered Investment Advisor (RIA) to execute this investment policy for a designated portion of the County’s investment portfolio. Only RIAs registered with the Commonwealth of Virginia or the Securities and Exchange Commission may be hired.

## Safekeeping and Custody

### Delivery vs. Payment

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

### Safekeeping

Securities will be held by an independent third-party custodian selected by the Treasurer as evidenced by safekeeping receipts in the County’s name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

### Internal Controls

The Treasurer shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

# Suitable and Authorized Investments

## Investment Types

In accordance with the Code of Virginia, sections 2.2-4501 through 2.2-4510, the following investments will be permitted by this policy (ratings applicable at time of security purchase):

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
- Certificates of deposit and other evidences of deposit at financial institutions;
- Bankers' acceptances;
- Corporate notes and bonds (U.S. dollar denominated) rated in the AAA or AA categories by both Standard & Poor's and Moody's;
- Commercial paper (U.S. dollar denominated) issued by an entity incorporated in the U.S., rated "prime quality" by at least two of the nationally recognized rating agencies;
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Repurchase agreements only if the following conditions are met: the repurchase agreement has a term to maturity of no greater than 90 days; the contract is fully secured by deliverable U.S. Government Obligations having a market value at all times of at least 102%; and a master repurchase agreement governs the transactions;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

## Deposit Accounts and Collateralization

The County may maintain demand deposit accounts including checking accounts and other accounts in accordance with Title 2.2-44 of the Code of Virginia, the Virginia Security for Public Deposits Act.

## Investment Parameters

### Diversification

The investments shall be diversified by:

- Limiting investment in securities that have higher credit risks;
- Limiting investments to avoid over concentration in securities of a specific type or from a specific issuer or business sector (excluding U.S. Treasury securities), according to the limits set by the Code of Virginia;
- Investing in securities with varying maturities, with individual securities not exceeding a maturity of 24 months unless specifically approved by the Treasurer (or further limited by the Code of Virginia); and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

## Performance Standards

The cash management portfolio shall be designed with the objective of regularly meeting or exceeding the average return on three-month U.S. Treasury bills and/or the state investment pool. These indices are considered benchmarks for lower risk investment transactions and therefore comprise a minimum standard for the portfolio's rate of return.

## Reporting

The investment officer shall maintain a monthly investment report. This report shall include a listing of the existing portfolio in terms of investment securities, rate, maturity date, par amount, original or adjusted cost, credit rating and any other features deemed relevant; and a listing of all transactions executed over the last month.

## Policy Considerations

### Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

### Amendments

This policy shall be reviewed by the Treasurer on an annual basis.

## Bond Ratings

The County has utilized two different credit rating agencies over the years, Standard & Poor's and Moody's Investor Services. In 2014, Standard & Poor's upgraded the County's credit rating on its general obligation bonds from AA+ to AAA, the highest rating possible and upgraded its rating on the County's lease revenue bonds from AA to AA+. The upgrades reflected the agency's assessment of the following factors for the County:

- Very strong economy, which benefits from participation in the broad and diverse Hampton Roads area economy, coupled with good access to Richmond, VA and its employment base;
- Very strong budgetary flexibility with 2013 audited reserves at 27% of General Fund expenditures;
- Strong budgetary performance, which takes into account a relatively stable revenue stream;
- Very strong liquidity providing very strong cash levels to cover both debt service and expenditures;
- Strong management with good financial policies and a consistent ability to maintain balanced budgets; and
- Very strong debt and contingent liabilities position, driven mostly by the County's low net direct debt.

In 2018, Moody's rated York County's lease revenue debt Aa1, the second-highest rating offered by the firm. At that time the County did not have any general obligation bonds, but in a 2020 evaluation, York County's general obligation debt also earned a rating of Aa1. Both agencies issued a "stable" outlook.

## Fund Structure

The accounts of the County are organized on the basis of funds, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate self-balancing set of accounts that comprise assets, liabilities, revenues and expenditures. The following fund types are used: governmental, proprietary, trust and agency funds and component units. Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget is considered to be a major fund. The County's General Fund, Tourism, Yorktown Capital Improvement, County Capital, Education Debt Service, Sewer Fund and Solid Waste Fund are projected to be major funds in fiscal year 2026.

The relationship between the departments and the funds is as follows:

Departments	Admin. Svcs.	Judicial Svcs.	Public Sfty.	Management Svcs.	Educ. & Educ. Svcs.	Human Svcs.	Public Works	Comm. Svcs.	Capital & Non-Dept.	Comm. Dev.
<b>Government Funds</b>										
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Special Revenue</b>										
Tourism			✓	✓			✓	✓		
Social Services						✓				
Law Library		✓								
Children & Family Svcs.						✓				
Comm. Dev. Auth. Rev. Acct.									✓	
Grant Fund		✓	✓	✓	✓	✓		✓		
<b>Debt Service</b>										
County Debt Service									✓	
School Debt Service					✓					
<b>Capital Project</b>										
Stormwater Management							✓		✓	
Yorktown Capital Impr.									✓	
County Capital	✓	✓	✓	✓	✓		✓	✓	✓	
<b>Proprietary Funds</b>										
<b>Internal Service</b>										
Worker's Compensation				✓			✓			
Vehicle Maintenance							✓			
Health & Dental Insurance				✓						
Information Technology Fund				✓						
<b>Enterprise</b>										
Solid Waste Mgmt.							✓			
Water Utility							✓			
Sewer Utiliy							✓			
Yorktown Operations				✓				✓		
Regional Radio Project			✓							

Each Department has divisions – for example, included in the Education and Educational Services Department is the County's contribution to the School Division's Operating Fund and the transfer to the School Debt Service Fund used to pay debt service on funds borrowed for School Division Capital Improvement Projects. Additionally, funding for the County's library system and Virginia Cooperative Extension is found in this section.

## **Governmental Funds**

Most governmental functions of the County are financed through governmental funds. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

### **General Fund**

The General Fund is the County's primary operating fund. It is used to account for all revenue sources and expenditures not required to be accounted for in other funds.

### **Special Revenue Funds**

**(Tourism, Social Services, Grant Fund, Law Library, Children and Family Services, Marquis Community Development Authority Revenue Account)**

Special Revenue Funds are used to account for the proceeds of federal, state and local sources that are legally restricted to expenditures for specified purposes.

### **Debt Service Funds**

**(County, School)**

Debt Service Funds are used to account for the receipt and payment of bonds and loans issued for equipment purchases, construction and maintenance of facilities.

### **Capital Project Funds**

**(Stormwater Management, Yorktown Capital Improvements, County Capital)**

Capital Project Funds are used to account for financial resources used to address drainage improvements, and for the acquisition or construction of major capital facilities and equipment, other than those financed by proprietary funds.

## **Proprietary Funds**

Proprietary Funds account for operations similar to those in the private sector. Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

### **Internal Service Funds**

Internal Service Funds are used to account for either benefits or services to other funds, departments, or agencies of the County on a cost-reimbursement basis.

#### **Workers' Compensation Fund**

This fund accounts for the revenues and expenditures relating to the workers' compensation policy of the County.

#### **Vehicle Maintenance Fund**

This fund accounts for the operation of the vehicle maintenance and replacement services that are provided to County departments on a cost-reimbursement basis.

### **Information Technology Fund**

This fund accounts for the operation of the information technology services that are provided to County departments on a cost-reimbursement basis.

### **Health & Dental Insurance Fund**

This fund accounts for the health and dental claims and administrative costs of the County insurance programs.

## **Enterprise Funds**

Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods or services.

### **Solid Waste Management Fund**

This fund accounts for the operations of the County's solid waste disposal system.

### **Water Utility Fund**

This fund accounts for the operations and construction of the County's water utility systems.

### **Sewer Utility Fund**

This fund accounts for the operations and construction of the County's sewer utility systems.

### **Yorktown Operations Fund**

This fund accounts for the operations of Riverwalk Landing, including the net tenant lease income and the income and expenses for the piers.

### **Regional Radio System Fund**

This fund accounts for the County's joint emergency communication system with the Counties of James City and Gloucester.

## **Basis of Budgeting and Accounting**

The budgets of governmental funds are prepared on the modified accrual basis, a basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis.

This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."

The accrual basis of accounting, a method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of

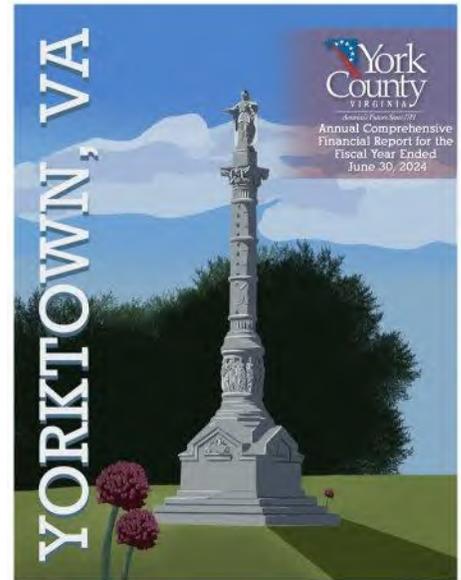
related cash flows, is used for the proprietary funds, except for depreciation, amortization, debt principal payments and capital outlay.

The Annual Comprehensive Financial Report is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units.

The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles.

In most cases, the accounting treatment conforms to the budget treatment with the following exceptions:

- Compensated absences are accrued as earned (GAAP) versus expensed when paid (budget).
- Depreciation and amortization expenses are non-cash items and are not budgeted. These expenses are recognized for (GAAP) purposes.
- Principal payments on debt in the proprietary funds result in a reduction in the outstanding liability (GAAP) versus expensed (budget).
- Capital outlay in the proprietary funds are recorded as capital assets (GAAP) versus expensed (budget).



# Summary Page Guide

## Information Technology

### Department Overview

Provides state-of-the-art technology network operation of County government with accessible to its residents.

**Department Overview:**  
Briefly describes the Department.



### Mission

To strategically plan, deploy, and manage innovative technology solutions that support the County's operations and community engagement.

**Mission Statement:**  
Describes the mission for this department.

### Goals:

- Assist County agencies to increase resiliency and effectiveness deploying advanced technological tools for administrative and field operations as needed.
- Maintain operational efficiency through using state-of-the-art equipment and software.
- Administer the Department's information technology resources in operational and customer service needs.
- Monitor, maintain, and upgrade the County's local and wide area network as possible.
- Manage GIS technology to enhance coordination of Community Development County departments.

**Goals:** Set by each County's department and tie to Key Service Indicators respectively as on next page.



### Information Technology

- Provides Information Technology asset management, fiscal oversight, and helpdesk support necessary to meet all the County department's hardware needs, ongoing troubleshooting, and fiscal goals in the technology space.
- Administers and operates the County's wide area network electronically connecting all facilities and maintains the IT infrastructure, servers, and the County's information systems.
- Coordinates the development of the County's Geographic Information System (GIS), which provides an automated mapping, land records, and geographic information, and analysis of geo-based information.
- Assists in the identification, testing, procurement, and software licenses throughout County government; in support of future programs and services including cable and 3rd party agreements.
- Invests in and maintains robust cybersecurity operation and training protocols to protect IT assets, County network, and citizens.
- Facilitates the electronic availability of County information to its residents.

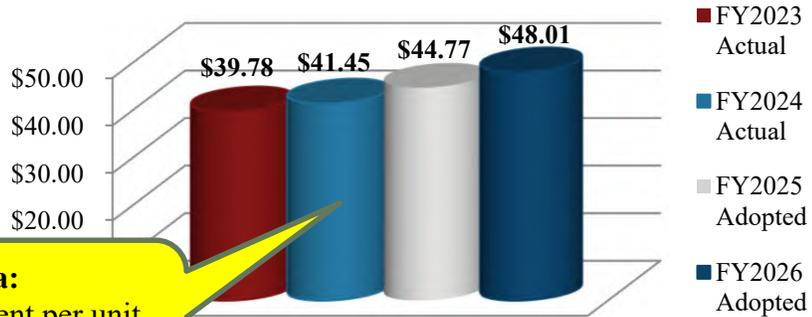
**Divisions:** This area describes in more detail the department divisions and the services they provide.

# Summary Page Guide

## Information Technology



General Fund Expenditures Per Capita



**Per Capita:**  
Measurement per unit of population by or for each person.

### Key Service Indicators:

**Key Service Indicators:**  
Tie to goals on previous page.

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Number of help desk calls and work orders	4,425	5,108	4,825	5,000
Number of computers deployed	1,120	1,123	1,250	1,275



**Highlights:**  
This area will provide valuable information and pictures of departments in action.



# A Guide to the Summary Budget Pages

1. **Budgetary Costs** - summary expenditures for personnel and non-personnel categories (contractual services, internal services, other charges, materials and supplies, leases & rentals, capital outlay, grants & donations, and charge-outs).
2. **Funding Sources** - represents the revenue sources for the department, i.e. local, state, federal, or other funding sources.
3. **Staffing Summary** - represents the full time equivalent personnel in the department or division.
4. **Major Budget Variances** - briefly describes any significant changes of expense or revenue for the departments or the divisions.

York County Departmental Budget Documents <b>Board of Supervisors</b>					
<b>Budgetary Costs</b>	<b>1.</b>	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Contractual Services		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Internal Services		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Charges		XXXXXX	XXXXXX	XXXXXX	XXXXXX
Materials & Supplies		XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Total Budgetary Costs</b>		XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Funding Sources</b>	<b>2.</b>	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local		XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Total Revenues</b>		XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>Staffing Summary</b>	<b>3.</b>	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)		X.XX	X.XX	X.XX	X.XX
<b>Total Staffing</b>		X.XX	X.XX	X.XX	X.XX
<b>Major Budget Variances</b>	<b>4.</b>				

\* Funding for personnel reflects a 4.00% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Celebrating 250 Years

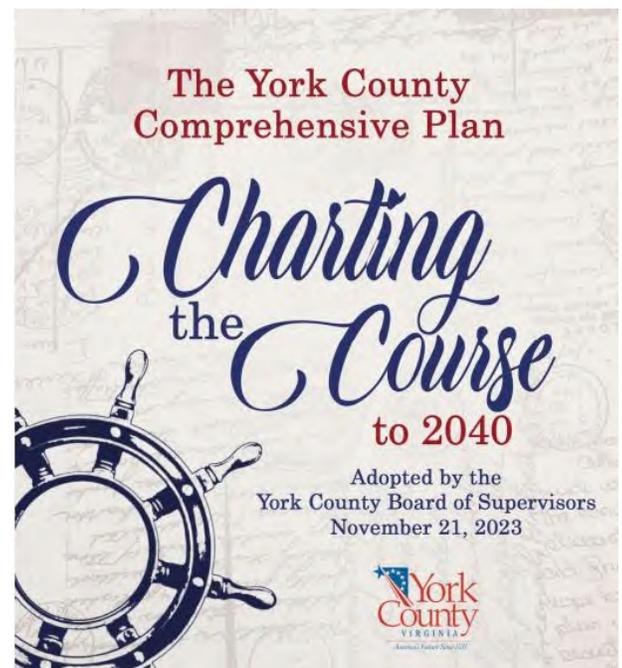
**YORK COUNTY  
VA250**



# Charting the Course: The County of York Comprehensive Plan

In 1991, York County developed its first Comprehensive Plan, *Charting the Course to 2010*, through a cooperative effort with York County residents. The Plan was updated in 1999, 2005, and 2013. In the fall of 2018, the County began an intensive process of reviewing and updating the plan with the formation of a Steering Committee of County residents to oversee the process. Public meetings were held throughout the County in an effort to solicit community input and a scientific, statistically valid citizen survey was conducted. Delayed by the COVID-19 pandemic, the updated plan, *Charting the Course to 2040*, was approved in November of 2023.

The Comprehensive (or Comp) Plan is the long-range plan for the physical development of the County. It seeks to provide an appropriate mix of residential, commercial, and industrial development; to guide such development to appropriate areas of the County based on the carrying capacity of the land, the existing development character, and the presence of infrastructure and public facilities; to preserve the County's natural and historic resources and aesthetic quality; and to prevent the overburdening of the County's roads, utilities, facilities and services. The plan is divided into chapters – or elements – dealing with various aspects of the County's physical development. The narrative that follows consists of excerpts from the Comprehensive Plan.



## Public Facilities

Goal: Cultivate a community where the citizens feel safe from crime, receive prompt and effective emergency services when needed, have a first-rate public education system, and have convenient access to public facilities at appropriate locations to serve them economically and efficiently, contributing to a better quality of life for citizens.

Objectives:

- Coordinate the location and timing of public facilities in recognition of existing and anticipated needs and characteristics including the age distribution and location of present and projected future populations.
- Avoid wasteful duplication of effort in the construction and operation of public facilities.



## Environment

Goal: Establish and preserve a sustainable balance between York County's natural and built environment that contributes positively to the health and quality of life of current and future generations.



Objectives:

- Preserve and protect environmentally sensitive areas and natural resources from the avoidable impacts of land use activities and development.
- Prevent the loss of life, injury, and property damage from natural hazards.
- Protect air quality for York County residents.
- Prevent and reduce pollution of the Chesapeake Bay, the York River, and their tributaries.
- Protect the quality and quantity of drinking water in York County.
- Protect County residents, homes, businesses, infrastructure, and ecosystems from the impacts of sea level rise and coastal flooding.
- Enhance public awareness of the importance of coastal ecosystems, environmental conservation, and preservation.

## Economic Development

Goal: Build a healthy and diverse economic base that provides good job opportunities and generates sufficient revenue to pay for the service needs of both businesses and the citizenry without degrading the County's natural resources or the overall quality of life.

## Objectives:

- Expand the County's commercial and industrial base.
- Maximize the economic productivity of existing vacant and under-utilized commercial sites.
- Increase visitation to York County.
- Attract and retain younger workers and entrepreneurs.

## Historic Resources

Goal: Identify, preserve, protect, and enhance the County's existing and future historical resources.

## Objectives:

- Update inventories of known archaeological and architectural resources on a regular basis.
- Continue efforts to coordinate the sharing of information (as through Virginia Department of Historic Resources) as inventories are conducted on the large percentage of the County's riverfront properties owned by the federal government, especially those rich in historic resources.
- Give increased attention to the documentation, inventory and evaluation of African-American resources.



- Initiate a regional survey and evaluation study of mill sites, particularly those that played an important role in the maintenance of the historic plantation system.
- Explore funding options for preservation activities.

- Consider establishment of historic or neighborhood protection districts in historically significant communities.
- Maintain a local historic archives repository.
- Complete a comprehensive archaeological resources inventory to identify archaeologically sensitive areas of the County, as was done with architectural resources.
- Promote heritage tourism in the County.



## Housing

Goal: Ensure that decent, safe, sanitary, and affordable housing is available to all County residents.

Objectives:

- Provide for a range of housing types and densities corresponding to the needs of a diverse population while maintaining the predominance of single-family detached housing.
- Provide opportunities for housing that are affordable to households with incomes at or below the median for the Virginia Beach-Norfolk-Newport News Metropolitan Statistical Area.
- Ensure the safety, quality, and viability of the existing housing stock.



## Transportation

Goal: Provide for the safe and efficient movement of people and goods within York County and throughout the Hampton Roads region.



Objectives:

- Reduce traffic congestion on York County's roadways.
- Reduce the number and severity of crashes on the County's transportation network, as measured by the number of fatalities and serious injuries.
- Protect the County's roadway network from sea level rise and recurrent flooding.
- Encourage safe and efficient bicycle and pedestrian travel.
- Provide efficient, reliable, and convenient transit service that connects residential areas and major employment and activity centers with one another.
- Improve commercial air service for Peninsula residents and businesses.
- Enhance the speed, reliability, and frequency of passenger rail service between Hampton Roads and the northeast corridor.



## Land Use

Goal: Provide for orderly and efficient land use patterns that protect, preserve, and enhance the natural and physical attributes of the County that define and contribute positively to its appearance and character.



### Objectives:

- Provide for residential growth that would allow the County population to reach a maximum of approximately 80,000 residents.
- Establish and maintain a balanced diversity of land uses, with minimal conflicts among different uses, in recognition of the physical characteristics of the County, the capacity of the land, and public services and infrastructure to host different types of uses.
- Consider development patterns and plans established in adjoining jurisdictions when making local land use decisions and designations.
- Promote land use compatibility between local military installations and the areas that surround them.
- Preserve open space throughout the County such that these areas will become an integral part of the community.
- Preserve and protect certain lands near the shoreline that have intrinsic value for the protection of water quality in the Chesapeake Bay and its tributaries.
- Enhance the visual appeal of the County's major transportation corridors.
- Encourage the adaptive re-use of existing blighted properties.



- Encourage beautification of existing development to improve its visual quality and appeal.
- Protect unspoiled vistas and views of the water.
- Minimize the visual obtrusiveness of telecommunications towers.
- Encourage the use of cluster development techniques and conservation easements to help preserve open space.
- Maintain higher development performance standards at major “gateway” entrances and along major “gateway” corridors.

# Board of Supervisors' Strategic Priorities

At its January 29, 2016 Retreat, the Board of Supervisors identified Strategic Priorities to serve as the guiding principles for delivering programs and services to the citizens of York County. The Board has subsequently refined these priorities and identified action goals, as well as other initiatives, metrics, measurable outcomes, and a system for reporting progress. Each year progress, accomplishments, and key service indicators are reported to the Board and presented in the fiscal year budget. In 2020, the Board added Quality Technology Investments to the priorities, which has become a major component of the Capital Improvements Program, and added Environmental Stewardship with a Focus on Resiliency by initiating a process to explore the impacts of sea level rise.

## **Exemplary Public Safety**

Devote leadership and resources necessary to ensure and sustain EXEMPLARY PUBLIC SAFETY functions

- Continued investment in new positions for Fire and Life Safety and Sheriff's Departments to meet and exceed resident needs and maintain impressive response rates.
- Brought the new Law Enforcement building to full operation.
- Investment in new equipment including fire apparatus, medic units and biomedical equipment.
- Significant investment in the radio towers for emergency communications.
- Comprehensive community outreach engagement to include Drug Abuse Resistance Education (D.A.R.E.), Rape Aggression Defense (RAD) System, and utilizing the crime prevention trailer in communities.
- Placement of School Resource Officers in County Schools.
- Investments in Dark Fiber to connect public safety and County facilities.

## Value-Driven Economic Development

Facilitate VALUE-DRIVEN ECONOMIC DEVELOPMENT that is sensitive to community character and the environment

- Redevelopment of Route 17 sites are underway.
- Continue expansion of Market Days and maintain popular year-round event schedule. Continue to make investments in amenities including more attendants, parking lot upgrades, technology, and business support.
- Upgraded public utilities to benefit and attract commercial investment.
- Award grants and loans and provide other resources to small businesses.
- Celebrate and promote businesses operating, expanding and opening in the County.
- Organize home-based business development workshops to provide knowledge, resources and networking opportunities.
- Continue participation in the Historic Triangle Recreational Facilities Authority to create a regional sports complex.
- Contribute to the Hampton Roads Alliance to further regional economic development.
- Continued construction of new Tourism Information Center & Dockmaster Building to assist local boaters and other visitors to historic Yorktown.

## Excellent Education Opportunities

Facilitate EXCELLENT EDUCATION OPPORTUNITIES for all County citizens

- Enhance Capital Improvements Program for major School Division facilities.
- Utilize the new expansion and renovation of the Yorktown Library.
- New and expanded programs offered at the libraries for all ages and enhanced Senior Center activities.
- Career growth training for staff including the Weldon-Cooper Center LEAD (Leading, Educating, and Developing) program and Degree Reimbursement Program.
- Continued investment in technology initiatives for students.

## **Outstanding Communications and Customer Service**

OUTSTANDING COMMUNICATIONS and CUSTOMER SERVICE as an organizational value, expectation, and outcome amongst and between the Board of Supervisors, Citizens, Boards and Commissions, and County Staff

- Continue transparency initiatives to include posting of the weekly Board of Supervisors' Correspondence Package on the County website, transparency software launch, development dashboard, and York2040 website.
- Maintain Customer Service Portal for online requests and online payments for residents and development. Consistently received positive customer service ratings on surveys.
- Respond to resident requests for more sidewalks and bikeways with local and regional project activation.
- Proactive use of social media and website upgrades to communicate with residents and staff.
- Multiple public meetings of the York2040 steering committee as part of the Comprehensive Plan update.
- Enhanced development reports posted on the website and updated regularly.

## **Environmental Stewardship with a Focus on Resiliency**

Protect and respect the County's natural and built attributes through balanced and cost effective ENVIRONMENTAL STEWARDSHIP with a FOCUS on RESILIENCY

- Fund multiple sewer and stormwater upgrade projects.
- Maintain several County buildings as Energy Star Compliant.
- LEED (Leadership in Energy and Environmental Design) silver award for Fire Station #1.
- Continue implementation of converting all streetlights to LED.
- Development of a Sea Level Rise Chapter as part of the Comprehensive Plan update.
- Continue to utilize and add electric vehicle charging stations at key locations.
- Substantial investments and construction of new sidewalks and bikeways to safely connect communities and promote active transportation.

# Quality Technology Investments

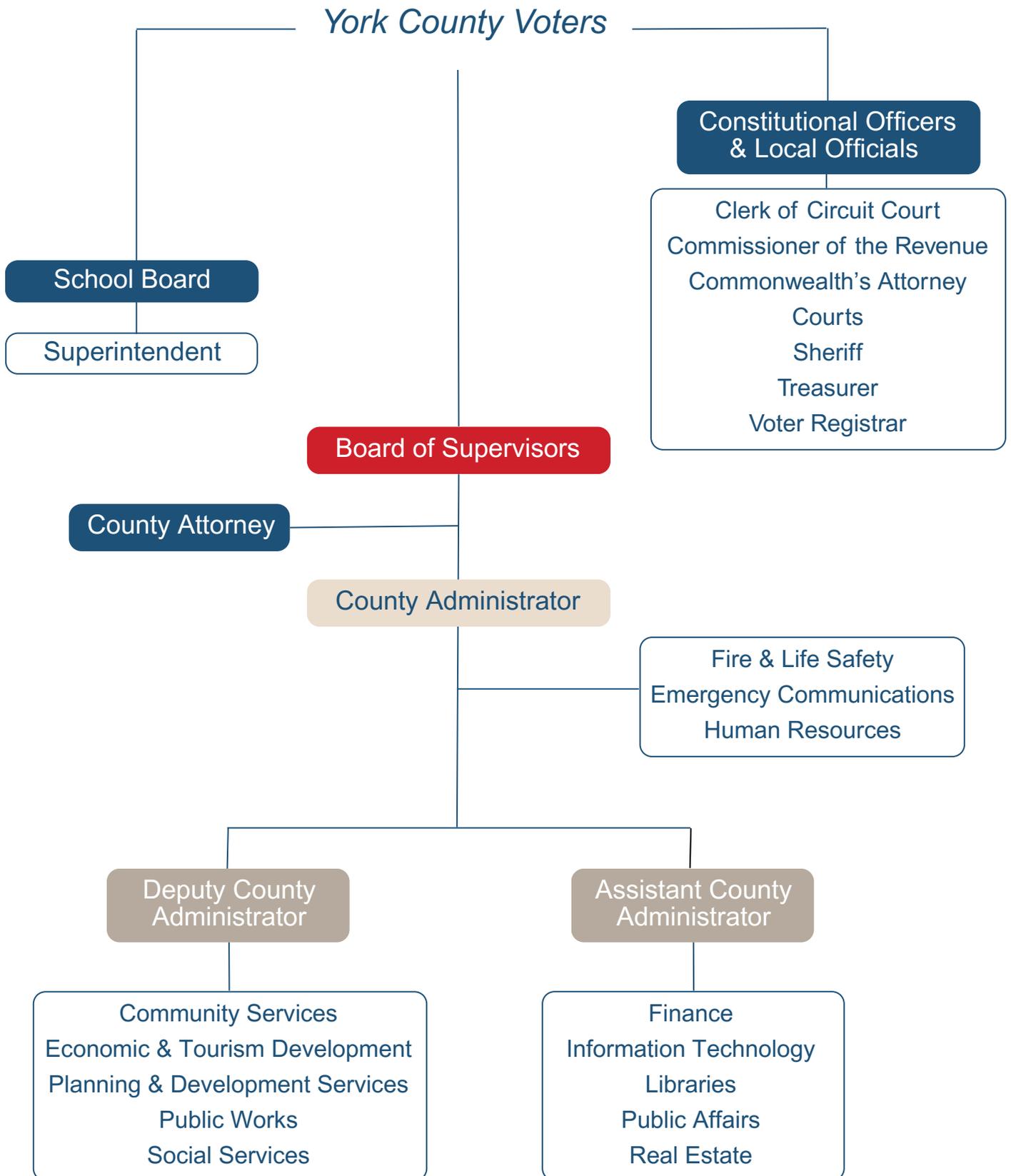
Promote QUALITY TECHNOLOGY INVESTMENTS to support the efficient operation of County government

- Continue to implement enhanced cyber security measures.
- Maintain an open wireless broadband internet service along the Yorktown Waterfront and all County buildings.
- Provided upgrades and replacements for current shelter backup power capabilities and expand generator capacity across County buildings.
- Expand dark fiber connections to strategic locations.

Development of the Strategic Priorities provided focus and direction for the allocation of staff resources and priorities while identifying a comprehensive series of Action Goals and Initiatives that help guide County departments and agencies in the preparation of their Fiscal Year 2026 budget requests.

Likewise, recommendations made by both the Capital Improvements Program (CIP) Committee and the Budget Review Committee were guided by the priorities outlined in the document.

# Organizational Chart



# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown

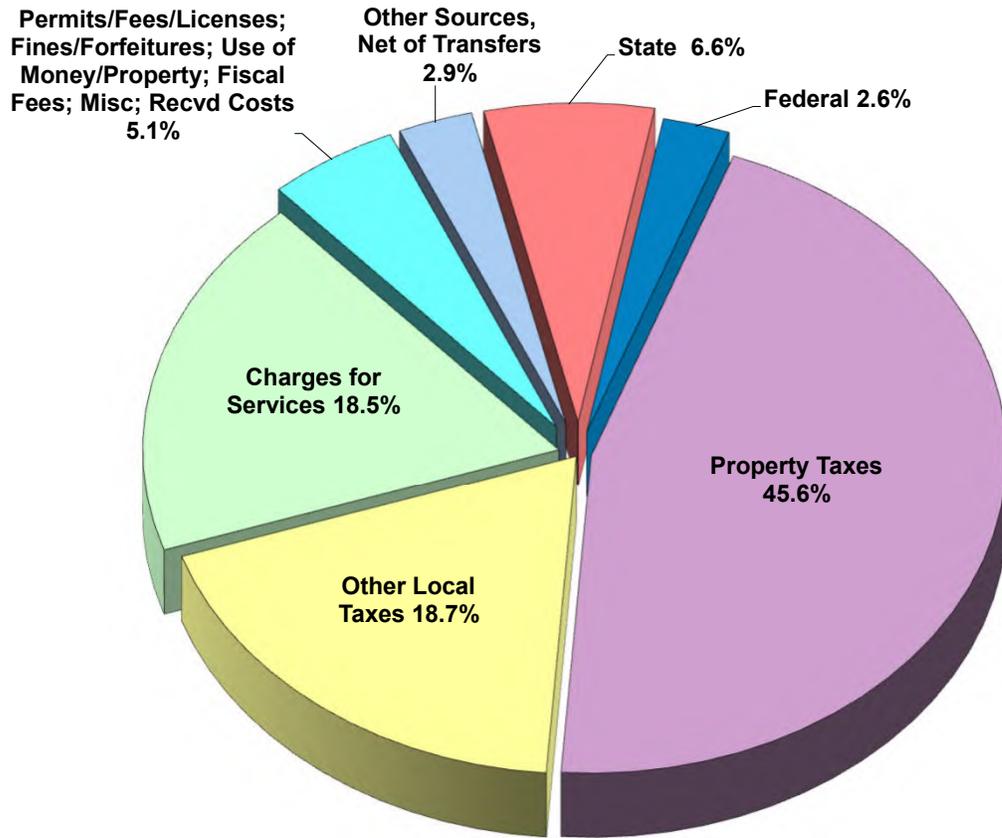


# Summary of Funding Sources By Type

## Fiscal Year 2026

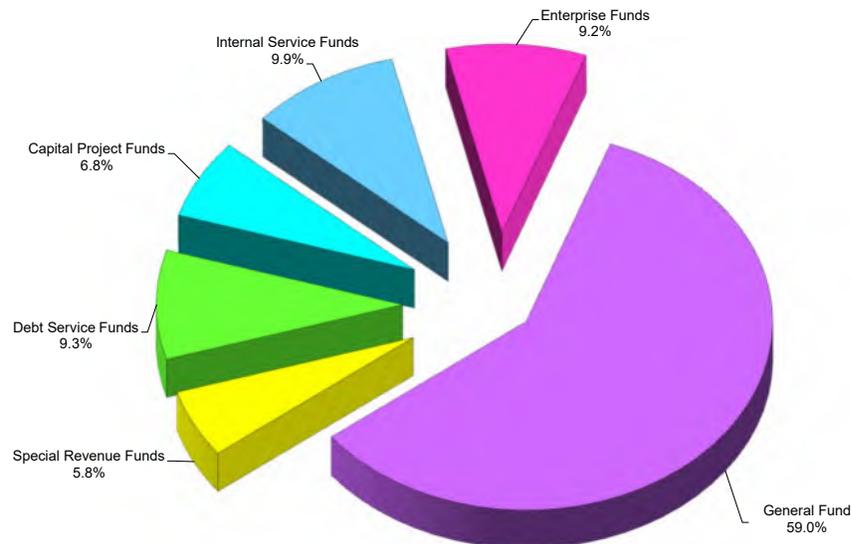
Description	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues
<b>General Fund (Major)</b>				
Property Taxes	\$ 104,678,478	\$ 110,968,077	\$ 117,700,000	\$ 126,569,300
Other Local Taxes	41,512,703	40,381,075	41,600,000	42,056,130
Permits, Fees, and Regulatory Licenses	1,379,400	1,038,117	1,233,610	1,307,700
Fines and Forfeitures	433,516	502,608	500,095	685,000
Use of Money and Property	2,075,783	2,258,622	1,239,121	1,442,622
Charges for Services	3,538,066	3,751,521	3,184,750	3,644,500
Fiscal Agent Fees & Administration	304,179	318,074	335,000	358,433
Miscellaneous	377,827	319,056	240,000	180,000
Recovered Costs	1,584,666	4,792,154	4,670,435	5,139,803
State	14,473,374	15,246,337	15,132,245	15,482,423
Federal	980,628	1,100,089	539,678	604,678
Other Sources	4,882,562	8,751,536	2,590,690	2,725,918
	<u>\$ 176,221,182</u>	<u>\$ 189,427,266</u>	<u>\$ 188,965,624</u>	<u>\$ 200,196,507</u>
<b>Non-major Funds (Aggregate)</b>				
Property Taxes	\$ 351,680	\$ 253,289	\$ 307,894	\$ 308,100
Other Local Taxes	9,375,453	9,721,695	9,278,115	9,885,000
Fines and Forfeitures	7,641	7,996	5,900	5,900
Use of Money and Property	2,353,464	2,793,011	737,294	730,409
Charges for Services	38,155,784	41,147,650	44,526,043	47,763,853
Miscellaneous	2,872,634	2,958,372	2,461,833	2,494,333
Recovered Costs	1,781,932	1,833,756	1,703,993	1,763,004
State	4,069,434	4,870,812	3,609,323	2,954,519
Federal	5,744,041	6,277,215	6,950,892	6,666,028
Other Sources	51,390,760	46,841,164	40,705,005	53,365,146
	<u>\$ 116,102,823</u>	<u>\$ 116,704,960</u>	<u>\$ 110,286,292</u>	<u>\$ 125,936,292</u>
<b>Total</b>				
Property Taxes	\$ 105,030,158	\$ 111,221,366	\$ 118,007,894	\$ 126,877,400
Other Local Taxes	50,888,156	50,102,770	50,878,115	51,941,130
Permits, Fees and Regulatory Licenses	1,379,400	1,038,117	1,233,610	1,307,700
Fines and Forfeitures	441,157	510,604	505,995	690,900
Use of Money and Property	4,429,247	5,051,633	1,976,415	2,173,031
Charges for Services	41,693,850	44,899,171	47,710,793	51,408,353
Fiscal Agent Fees & Administration	304,179	318,074	335,000	358,433
Miscellaneous	3,250,461	3,277,428	2,701,833	2,674,333
Recovered Costs	3,366,598	6,625,910	6,374,428	6,902,807
State	18,542,808	20,117,149	18,741,568	18,436,942
Federal	6,724,669	7,377,304	7,490,570	7,270,706
Other Sources	56,273,322	55,592,700	43,295,695	56,091,064
	<u>\$ 292,324,005</u>	<u>\$ 306,132,226</u>	<u>\$ 299,251,916</u>	<u>\$ 326,132,799</u>
Transfers	<u>(54,697,408)</u>	<u>(48,047,857)</u>	<u>(44,225,562)</u>	<u>(47,938,767)</u>
Total - Net	<u>\$ 237,626,597</u>	<u>\$ 258,084,369</u>	<u>\$ 255,026,354</u>	<u>\$ 278,194,032</u>

# Funding Sources By Type



## Summary of Expenditures/Expenses by Function Fiscal Year 2026

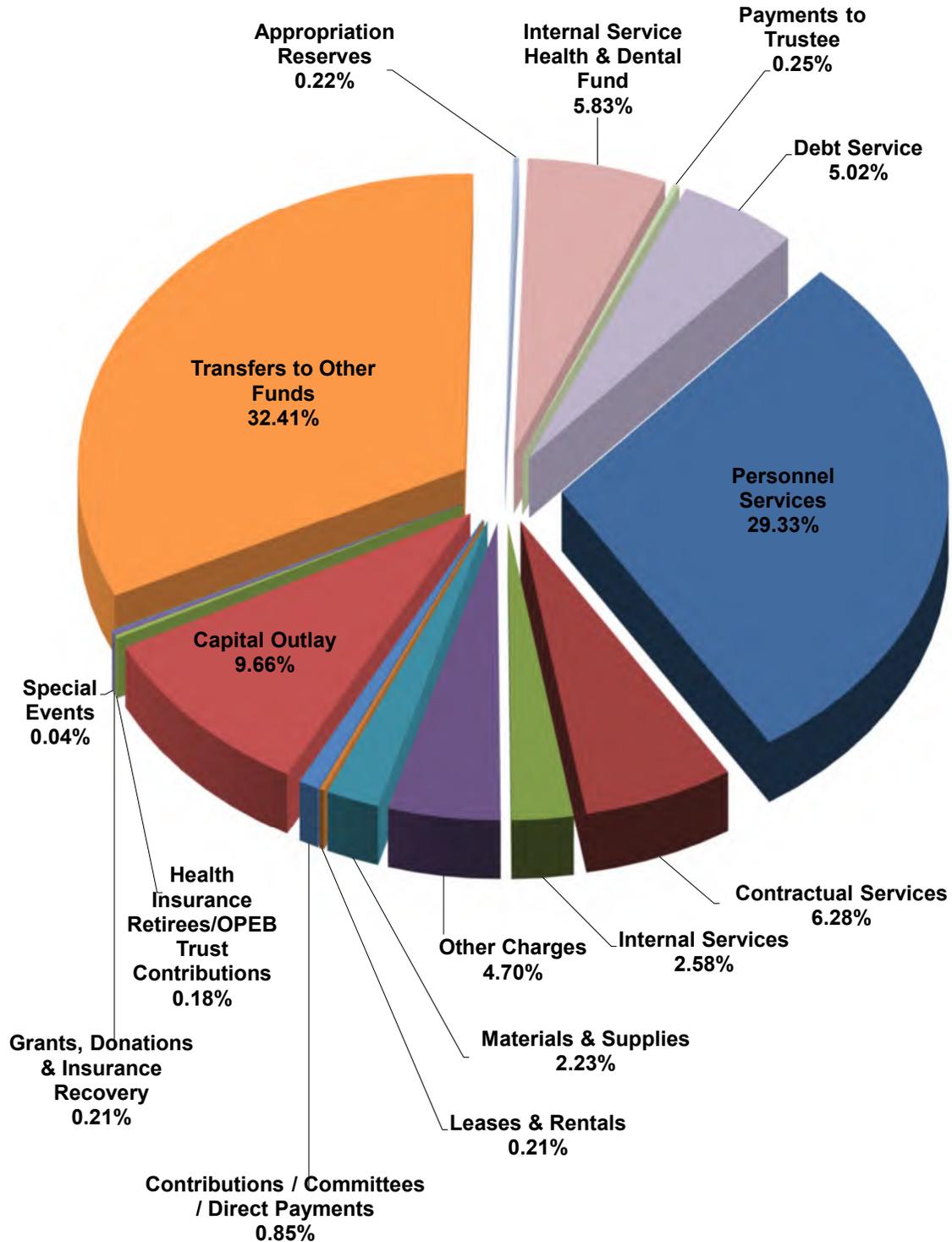
Description	FY2023 Actual Expenditures/ Expenses	FY2024 Actual Expenditures/ Expenses	FY2025 Adopted Expenditures/ Expenses	FY2026 Adopted Expenditures/ Expenses
<b>General Fund</b>				
Administrative Services	\$ 3,262,035	\$ 3,268,680	\$ 3,639,861	\$ 3,839,402
Judicial Services	3,408,761	3,706,686	3,995,146	4,267,987
Public Safety	44,989,392	50,747,563	55,096,617	59,850,243
Planning & Development Services	2,925,082	3,166,369	3,774,658	3,840,057
Management Services	11,157,673	11,477,608	13,273,903	13,903,914
Education & Educational Services	71,236,889	73,460,035	76,059,349	78,017,957
Human Services	4,574,103	4,794,609	5,248,062	5,946,996
Public Works	10,630,921	11,310,099	12,422,147	13,325,939
Community Services	3,585,953	3,908,547	4,531,513	4,549,028
Capital Outlay & Fund Transfers	32,045,513	18,516,377	9,580,820	10,871,275
Non-Departmental	2,117,040	1,950,753	1,343,548	1,783,709
<b>Special Revenue Funds</b>				
Tourism Fund	3,880,912	4,228,442	4,882,104	6,065,899
Social Services Fund	7,568,680	8,373,449	8,863,309	9,817,116
Law Library Fund	2,452	4,994	6,000	6,000
Children & Family Services Fund	1,876,054	1,917,378	1,991,753	2,331,577
Community Development Authority Revenue Account Fund	1,078,357	953,600	1,070,894	1,044,100
Grant Fund	1,341,361	3,163,925	445,500	483,000
<b>Debt Service Funds</b>				
County Debt Service Fund	5,699,765	4,933,914	4,920,820	5,120,740
School Debt Service Fund	18,315,829	19,425,958	21,527,860	26,609,872
<b>Capital Project Funds</b>				
Stormwater Management Fund	4,803,381	1,374,454	3,940,651	3,041,892
Yorktown Capital Improvements Fund	-	-	507,226	4,852
County Capital Fund	30,170,876	21,134,023	12,820,000	19,964,000
<b>Internal Service Funds</b>				
Workers' Compensation Fund	383,452	521,590	375,365	393,536
Revenue Stabilization Reserve Fund	-	-	-	3,000,000
Vehicle Maintenance Fund	5,300,036	5,596,220	7,204,598	7,333,049
Health & Dental Insurance Fund	14,848,943	17,162,744	18,697,400	19,787,750
Information Technology Fund	1,668,445	2,040,770	2,981,497	3,029,863
<b>Enterprise Funds</b>				
Solid Waste Management Fund	6,281,438	7,081,634	7,643,144	8,303,419
Water Utility Fund	328,549	313,723	329,959	331,130
Sewer Utility Fund	13,022,955	14,098,005	15,945,912	17,040,031
Yorktown Operations Fund	214,404	232,394	234,315	251,902
Regional Radio Project Fund	5,722,281	5,198,025	5,308,901	5,394,205
<b>Total</b>	<b>312,441,532</b>	<b>304,062,568</b>	<b>308,662,832</b>	<b>339,550,440</b>
<b>Transfers</b>	<b>(54,697,408)</b>	<b>(48,047,857)</b>	<b>(44,225,562)</b>	<b>(47,938,767)</b>
<b>Total - Net</b>	<b>\$ 257,744,124</b>	<b>\$ 256,014,711</b>	<b>\$ 264,437,270</b>	<b>\$ 291,611,673</b>



## Summary of Expenditures/Expenses by Type Fiscal Year 2026

Description	FY2023 Actual Expenditures/ Expenses	FY2024 Actual Expenditures/ Expenses	FY2025 Adopted Expenditures/ Expenses	FY2026 Adopted Expenditures/ Expenses
<b>General Fund (Major)</b>				
Personnel Services	\$ 61,637,960	\$ 68,368,478	\$ 73,702,511	\$ 78,427,330
Contractual Services	9,722,769	10,954,053	12,863,269	13,734,577
Internal Services	5,543,401	5,580,667	6,582,733	7,207,081
Other Charges	3,088,320	3,408,849	4,040,782	4,341,037
Materials & Supplies	2,277,905	2,542,013	2,872,350	3,368,465
Leases & Rentals	654,602	658,564	576,052	574,600
Contributions/Committees/Direct Payments	1,019,438	1,037,935	717,598	739,215
Capital Outlay	1,067,161	687,475	731,195	857,298
Health Insurance Retirees/OPEB Trust Contributions	768,021	801,856	700,000	600,000
Grants, Donations, & Insurance Recovery	113,915	102,080	-	-
Transfers to Other Funds	103,727,474	92,040,846	85,979,134	89,596,904
Appropriation Reserves	21,570	25,718	200,000	750,000
Pandemic Expenses	290,826	98,792	-	-
	<u>189,933,362</u>	<u>186,307,326</u>	<u>188,965,624</u>	<u>200,196,507</u>
<b>Non-major Funds (Aggregate)</b>				
Personnel Services	15,671,163	17,700,947	19,853,023	21,194,637
Contractual Services	5,986,096	6,053,911	7,342,908	7,578,846
Internal Services	1,130,509	1,282,238	1,489,590	1,558,598
Other Charges	8,874,634	10,183,910	10,677,062	11,619,556
Materials & Supplies	2,917,479	2,938,563	3,755,488	4,210,446
Leases & Rentals	137,187	103,696	102,513	143,113
Contributions/Committees/Direct Payments	1,293,177	1,328,237	1,672,848	2,131,247
Capital Outlay	41,654,760	29,741,119	24,662,726	31,936,852
Grants, Donations, & Insurance Recovery	1,652,929	3,441,802	680,035	720,035
Special Events	-	-	-	130,400
Transfers to Other Funds	10,597,690	11,478,784	13,625,441	20,459,144
Internal Service Health & Dental Fund	14,848,943	17,162,744	18,697,400	19,787,750
Payments to Trustee	896,832	766,620	878,304	845,732
Debt Service	16,846,771	15,572,671	16,259,870	17,037,577
	<u>122,508,170</u>	<u>117,755,242</u>	<u>119,697,208</u>	<u>139,353,933</u>
<b>Total</b>				
Personnel Services	77,309,123	86,069,425	93,555,534	99,621,967
Contractual Services	15,708,865	17,007,964	20,206,177	21,313,423
Internal Services	6,673,910	6,862,905	8,072,323	8,765,679
Other Charges	11,962,954	13,592,759	14,717,844	15,960,593
Materials & Supplies	5,195,384	5,480,576	6,627,838	7,578,911
Leases & Rentals	791,789	762,260	678,565	717,713
Contributions/Committees/Direct Payments	2,312,615	2,366,172	2,390,446	2,870,462
Capital Outlay	42,721,921	30,428,594	25,393,921	32,794,150
Health Insurance Retirees/OPEB Trust Contributions	768,021	801,856	700,000	600,000
Grants, Donations & Insurance Recovery	1,766,844	3,543,882	680,035	720,035
Special Events	-	-	-	130,400
Transfers to Other Funds	114,325,164	103,519,630	99,604,575	110,056,048
Appropriation Reserves	21,570	25,718	200,000	750,000
Internal Service Health & Dental Fund	14,848,943	17,162,744	18,697,400	19,787,750
Payments to Trustee	896,832	766,620	878,304	845,732
Debt Service	16,846,771	15,572,671	16,259,870	17,037,577
Pandemic Expenses	290,826	98,792	-	-
	<u>312,441,532</u>	<u>304,062,568</u>	<u>308,662,832</u>	<u>339,550,440</u>
Transfers	<u>(54,697,408)</u>	<u>(48,047,857)</u>	<u>(44,225,562)</u>	<u>(47,938,767)</u>
Total - Net	<u>\$ 257,744,124</u>	<u>\$ 256,014,711</u>	<u>\$ 264,437,270</u>	<u>\$ 291,611,673</u>

# Expenditures By Type



**Summary of Funding Sources and Expenditures/Expenses  
Fiscal Year 2026 Adopted Budget**

	Major - General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Enterprise Funds	Grand Total
<b>Revenue</b>							
Local	\$ 181,383,488	\$ 6,054,300	\$ -	\$ 2,783,000	\$ 7,400,580	\$ 25,306,088	\$ 222,927,456
State and Federal	16,087,101	7,794,573	268,295	1,542,679	-	15,000	25,707,648
Other Financing Sources	2,725,918	4,627,220	31,462,317	12,598,852	22,625,788	3,457,600	77,497,695
	<u>\$ 200,196,507</u>	<u>\$ 18,476,093</u>	<u>\$ 31,730,612</u>	<u>\$ 16,924,531</u>	<u>\$ 30,026,368</u>	<u>\$ 28,778,688</u>	<u>\$ 326,132,799</u>
<b>Expenditures/Expenses</b>	<u>\$ 200,196,507</u>	<u>\$ 19,747,692</u>	<u>\$ 31,730,612</u>	<u>\$ 23,010,744</u>	<u>\$ 33,544,198</u>	<u>\$ 31,320,687</u>	<u>\$ 339,550,440</u>
<b>Net Change in Fund Balance/Net Assets</b>	\$ -	\$ (1,271,599)	\$ -	\$ (6,086,213)	\$ (3,517,830)	\$ (2,541,999)	\$ (13,417,641)
<b>Beginning Fund Balance/Net Assets, July 1, 2025</b>	38,836,231	5,957,692	1,339,176	34,823,692	16,181,926	22,023,134	119,161,851
<b>Ending Fund Balance/Net Assets, June 30, 2026</b>	<u>\$ 38,836,231</u>	<u>\$ 4,686,093</u>	<u>\$ 1,339,176</u>	<u>\$ 28,737,479</u>	<u>\$ 12,664,096</u>	<u>\$ 19,481,135</u>	<u>\$ 105,744,210</u>

\*The fund balance for the non-major funds in the aggregate is projected to decrease in fiscal year 2026. The decrease is primarily attributable to an increase in capital projects. Reserve balances accumulated from excess local sources and set aside for future local matches to state and federal grants will be used. Also, capital reserve balances set aside for projects will be used, as planned in the 6-year CIP.

**Summary of Funding Sources and Expenditures/Expenses - Net Transfers\*\*  
Fiscal Year 2026 Adopted Budget**

	Major - General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	Enterprise Funds	Grand Total
<b>Funding Sources</b>							
<b>Revenue</b>							
Local	\$ 181,383,488	\$ 6,054,300	\$ -	\$ 2,783,000	\$ 7,400,580	\$ 25,306,088	\$ 222,927,456
State and Federal	16,087,101	7,794,573	268,295	1,542,679	-	15,000	25,707,648
Other Financing Sources	2,725,918	4,627,220	31,462,317	12,598,852	22,625,788	3,457,600	77,497,695
Less Interfund Transfers	(198,368)	(4,582,220)	(14,379,990)	(5,074,852)	(22,008,935)	(1,694,402)	(47,938,767)
	<u>\$ 199,998,139</u>	<u>\$ 13,893,873</u>	<u>\$ 17,350,622</u>	<u>\$ 11,849,679</u>	<u>\$ 8,017,433</u>	<u>\$ 27,084,286</u>	<u>\$ 278,194,032</u>
<b>Beginning Fund Balance/Net Assets, July 1, 2025</b>	38,836,231	5,957,692	1,339,176	34,823,692	16,181,926	22,023,134	119,161,851
<b>Ending Fund Balance/Net Assets, June 30, 2026</b>	<u>(38,836,231)</u>	<u>(4,686,093)</u>	<u>(1,339,176)</u>	<u>(28,737,479)</u>	<u>(12,664,096)</u>	<u>(19,481,135)</u>	<u>(105,744,210)</u>
	<u>\$ 199,998,139</u>	<u>\$ 15,165,472</u>	<u>\$ 17,350,622</u>	<u>\$ 17,935,892</u>	<u>\$ 11,535,263</u>	<u>\$ 29,626,285</u>	<u>\$ 291,611,673</u>
<b>Expenditures/Expenses</b>							
Expenditures/Expenses	\$ 200,196,507	\$ 19,747,692	\$ 31,730,612	\$ 23,010,744	\$ 33,544,198	\$ 31,320,687	\$ 339,550,440
Less Interfund Transfers	(43,318,152)	(2,109,759)	-	-	(309,855)	(2,201,001)	(47,938,767)
	<u>\$ 156,878,355</u>	<u>\$ 17,637,933</u>	<u>\$ 31,730,612</u>	<u>\$ 23,010,744</u>	<u>\$ 33,234,343</u>	<u>\$ 29,119,686</u>	<u>\$ 291,611,673</u>

\*\*As a part of doing business, funds are transferred from one County fund to another. This usually occurs when the money is collected in one fund and allocated in another fund, such as debt service payments. Interfund transfers have been netted from the total budget figures shown above to eliminate duplication of transactions.

# SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2025</u>	<u>Principal</u>	<u>Interest</u>	Adopted FY2026	<u>Total Requirements</u>
						Other Debt Service Expenditures/ Expenses	
<b><u>Debt Service Funds</u></b>							
<b><u>General Obligation Bonds</u></b>							
2005 VPSA School Bonds	7/15/2025	14,905,000	1,145,000	1,145,000	26,335	675	1,172,010
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	140,000	70,000	59,475	-	129,475
2012 VPSA School Bonds	7/15/2032	6,925,000	3,545,000	385,000	140,830	850	526,680
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	1,610,000	785,000	56,005	675	841,680
2014C VPSA School Bonds	1/15/2035	8,530,000	5,280,000	435,000	197,010	850	632,860
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	1,570,000	365,000	71,220	850	437,070
2016 VPSA School Bonds	7/15/2036	11,575,000	8,015,000	555,000	237,235	770	793,005
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,330,000	245,000	47,120	850	292,970
2017 VPSA School Bonds	7/15/2037	8,100,000	6,025,000	360,000	211,770	850	572,620
2018 VPSA School Bonds	7/15/2038	7,850,000	6,170,000	335,000	226,905	850	562,755
2019 VPSA School Bonds	7/15/2039	7,765,000	6,440,000	305,000	249,520	850	555,370
2020 VPSA School Bonds	7/15/2040	8,000,000	6,745,000	335,000	190,750	775	526,525
2021 VPSA School Bonds	7/15/2041	8,580,000	7,710,000	320,000	246,975	775	567,750
2022 VPSA School Bonds	7/15/2042	9,080,000	8,615,000	305,000	405,745	850	711,595
2024 VPSA School Bonds	7/15/2044	9,895,000	9,895,000	295,000	467,665	850	763,515
2025 VPSA School Bonds	7/15/2045	10,000,000	10,000,000	-	315,280	1,000	316,280
		<u>127,955,000</u>	<u>84,235,000</u>	<u>6,240,000</u>	<u>3,149,840</u>	<u>12,320</u>	<u>9,402,160</u>
<b><u>Capital Lease and Lease Revenue Bonds</u></b>							
2016A VFPF VRA	10/1/2029	10,375,000	5,390,000	985,000	217,175	-	1,202,175
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	5,975,000	315,000	242,330	-	557,330
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	1,900,000	80,000	84,125	-	164,125
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	30,175,000	1,075,000	1,376,575	-	2,451,575
2025 VRA Lease Revenue Bond	10/1/2045	4,465,000	4,465,000	-	195,965	-	195,965
2022 Motorola Lease Purchase	1/1/2027	2,587,369	1,066,397	527,815	21,755	-	549,570
		<u>59,332,369</u>	<u>48,971,397</u>	<u>2,982,815</u>	<u>2,137,925</u>	<u>-</u>	<u>5,120,740</u>
<b><u>Enterprise Funds</u></b>							
<b><u>Revenue Bonds</u></b>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	2,115,000	490,000	95,838	-	585,838
2020 VRA Pooled	10/1/2030	1,245,000	815,000	120,000	38,694	-	158,694
2020 VRA Pooled Refunding	10/1/2039	<u>9,510,000</u>	<u>9,510,000</u>	<u>25,000</u>	<u>421,947</u>	<u>1,100</u>	<u>448,047</u>
		<u>17,295,000</u>	<u>12,440,000</u>	<u>635,000</u>	<u>556,479</u>	<u>1,100</u>	<u>1,192,579</u>
Total All Issues		<u>\$ 204,582,369</u>	<u>\$ 145,646,397</u>	<u>\$ 9,857,815</u>	<u>\$ 5,844,244</u>	<u>\$ 13,420</u>	<u>\$ 15,715,479</u>

# Current Debt Service Amortization Schedule

Years	General Obligation Bonds		Debt Service Funds Lease Revenue Bonds		Capital Leases		Enterprise Funds Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
FY 2026	6,240,000	3,149,840	2,455,000	2,116,170	527,815	21,755	635,000	556,479
FY 2027	5,635,000	3,058,532	2,710,000	2,014,403	538,582	10,987	665,000	523,166
FY 2028	4,960,000	2,761,041	2,845,000	1,877,328	-	-	700,000	488,187
FY 2029	5,180,000	2,538,841	2,985,000	1,736,962	-	-	740,000	451,287
FY 2030	4,960,000	2,329,152	3,130,000	1,592,053	-	-	825,000	411,184
FY 2031	4,855,000	2,134,785	2,065,000	1,465,956	-	-	865,000	367,878
FY 2032	5,060,000	1,933,286	2,160,000	1,362,725	-	-	745,000	326,622
FY 2033	5,250,000	1,728,119	2,270,000	1,256,475	-	-	785,000	287,416
FY 2034	4,935,000	1,536,773	2,375,000	1,151,172	-	-	820,000	250,387
FY 2035	5,120,000	1,352,960	2,475,000	1,047,369	-	-	855,000	215,841
FY 2036	4,665,000	1,171,822	2,585,000	937,497	-	-	890,000	179,850
FY 2037	4,845,000	996,786	2,700,000	822,688	-	-	925,000	142,416
FY 2038	4,210,000	829,304	2,825,000	702,697	-	-	960,000	103,538
FY 2039	3,795,000	679,504	2,950,000	578,013	-	-	995,000	63,215
FY 2040	3,370,000	545,738	2,510,000	458,866	-	-	1,035,000	21,345
FY 2041	2,935,000	424,760	2,625,000	344,659	-	-	-	-
FY 2042	2,510,000	317,565	2,570,000	228,831	-	-	-	-
FY 2043	2,045,000	219,656	2,690,000	110,200	-	-	-	-
FY 2044	1,415,000	138,779	310,000	41,250	-	-	-	-
FY 2045	1,480,000	72,427	325,000	25,375	-	-	-	-
FY 2046	770,000	19,250	345,000	8,625	-	-	-	-
	<u>\$ 84,235,000</u>	<u>\$ 27,938,920</u>	<u>\$ 47,905,000</u>	<u>\$ 19,879,314</u>	<u>\$ 1,066,397</u>	<u>\$ 32,742</u>	<u>\$ 12,440,000</u>	<u>\$ 4,388,811</u>

# Consolidated Payments to Agencies

**FY2026  
Adopted**

**Fund**

**Exemplary Public Safety**

General Fund	Colonial Community Corrections	\$	194,212
General Fund	Heritage Humane Society		55,000
General Fund	HRPDC-Metrop. Medical Response System (MMRS)		14,558
General Fund	Magistrate		3,000
General Fund	Middle Peninsula Juvenile Detention (Merrimac Center)		166,519
General Fund	Peninsula Regional Animal Shelter		203,280
General Fund	Virginia Peninsula Regional Jail		3,366,937
General Fund	York-Poquoson Social Services-Comprehensive Services Act		654,320
General Fund	York-Poquoson Social Services-Local Match-Programs/Operations		2,848,001
	Sub-total Exemplary Public Safety	\$	<u>7,505,827</u>

**Excellent Educational Opportunities**

General Fund	Child Development Resources-Griffin Yeates	\$	75,000
General Fund	Child Development Resources-Waller Mill		50,000
General Fund	Colonial Juvenile Services Commission		212,101
General Fund	Virginia Peninsula Community College		136,058
General Fund	Williamsburg Regional Library		890,410
General Fund	YMCA RF Wilkinson		100,000
General Fund	YMCA Victory		200,000
	Sub-total Excellent Educational Opportunities	\$	<u>1,663,569</u>

**Value-Driven Economic Development**

Tourism Fund	Daughters of the American Revolution Comte de Grasse Chapter	\$	10,000
General Fund	EVRIFA		20,000
Tourism Fund	Greater Williamsburg Chamber Alliance-Business Council		89,112
Tourism Fund	Greater Williamsburg Chamber Alliance-Tourism Council		28,064
Tourism Fund	Historic Triangle Recreational Facilities Authority		321,424
General Fund	Hampton Roads Alliance		80,555
General Fund	Hampton Roads Military & Federal Facilities Alliance		35,903
General Fund	Hampton Roads Workforce Council		17,738
Tourism Fund	Historic Triangle Recreational Facilities Authority-Operating Subsidy		800,000
Tourism Fund	Jamestown-Yorktown Foundation		100,000
General Fund	Launchpad Regional Incubator		34,500
General Fund	START Peninsula		7,004
General Fund	Small Business Development Center		10,000
Tourism Fund	Virginia Air & Space Science Center		10,000
Tourism Fund	Virginia Living Museum		5,000
General Fund	Virginia Peninsula Chamber of Commerce		17,500
Tourism Fund	Waterman's Museum		45,000
General Fund	Williamsburg Area Transit Authority (WATA)		347,191
General Fund	York County Chamber of Commerce		20,000
Tourism Fund	York County Historical Committee		17,050
Tourism Fund	York County Historical Museum		5,000
Tourism Fund	Yorktown Foundation-Administrative Support		3,500
Tourism Fund	Yorktown Foundation-Celebrate Yorktown/Symphony		5,000
Tourism Fund	Yorktown Foundation-Tall Ships Committee		15,000
	Sub-total Value-Driven Economic Development	\$	<u>2,044,541</u>

**Outstanding Communications & Customer Service**

General Fund	Colonial Behavioral Health		1,249,000
General Fund	Community Services Grants		62,080
General Fund	Lackey Free Clinic		60,000
General Fund	Peninsula Alcohol Safety Action Program (PASAP)		25,000
General Fund	Peninsula Community Foundation		5,000
Grants & Donations Fund	Peninsula Emergency Medical Services (PEMS)		11,490
General Fund	Peninsula Health District		420,036
General Fund	Virginia Peninsula Food Bank		5,000
General Fund	Virginia Peninsula Mayors & Chairs on Homelessness		14,454

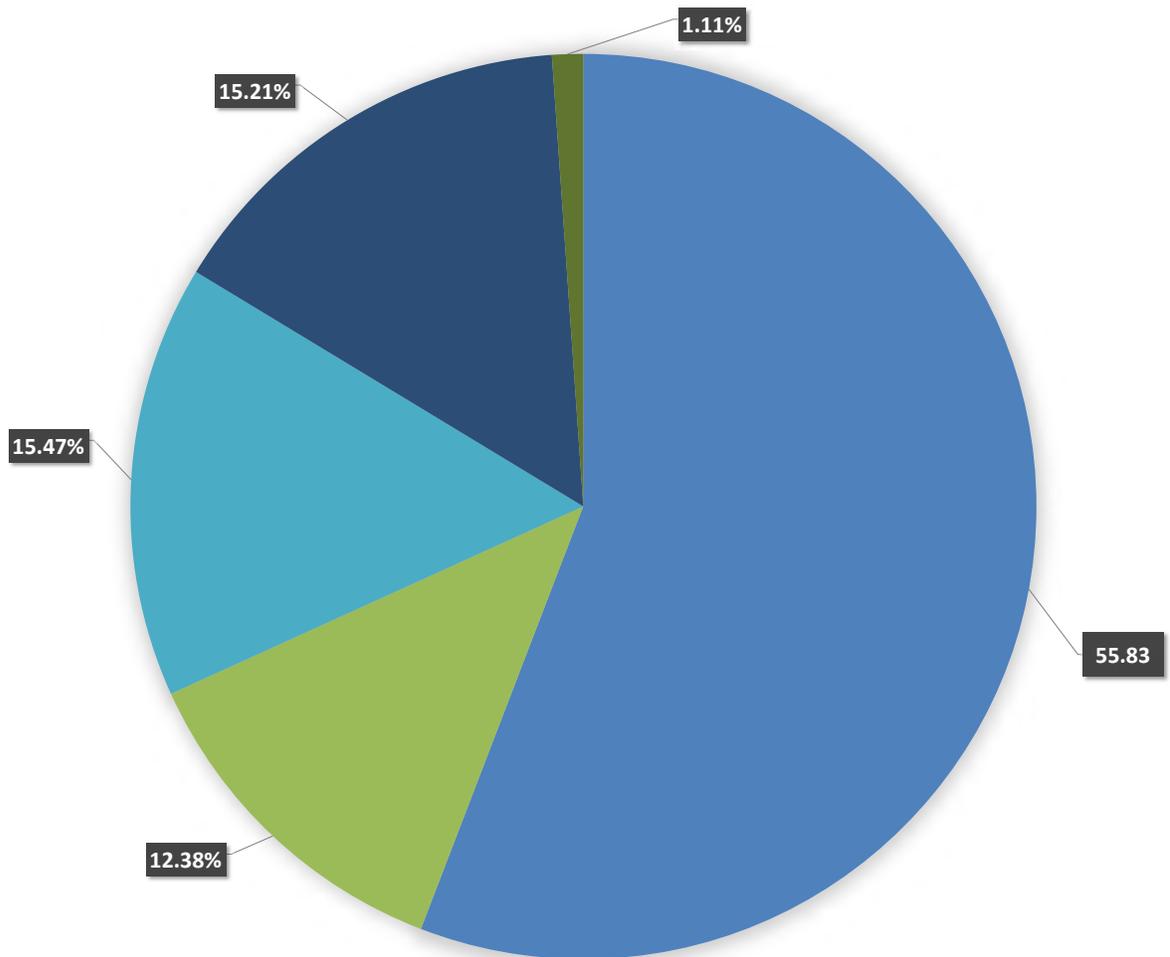
**Fund**

General Fund	Williamsburg Area Medical Assist Corp (Olde Towne)	123,866
General Fund	Williamsburg Meals on Wheels	3,000
General Fund	York County Arts Commission	75,000
General Fund	York County Meals on Wheels	5,550
General Fund	Yorktown Arts Foundation/On the Hill Gallery	19,500
	Sub-total Outstanding Communication & Customer Service	<u>\$ 2,078,976</u>

**Adopted**

**Environmental Stewardship with a Focus on Resiliency**

General Fund	Colonial Soil & Water	\$ 25,000
General Fund	HRPDC-HR Clean Community System	4,733
General Fund	HRPDC-Member Contribution	72,789
Sewer Fund	HRPDC-Municipal Construction Standards Committee	2,682
General Fund	HRPDC-Regional Stormwater Education	6,145
Stormwater Fund	HRPDC-Regional Stormwater Program	13,892
Sewer Fund	HRPDC-Wastewater Programs	3,356
Sewer Fund	HRPDC-HR FOG (Fats, Oils & Grease) Study	4,694
Water Utility Fund	HRPDC-Regional Water Programs	3,103
Water Utility Fund	HRPDC-Sea Level	13,262
	Sub-total Environmental Stewardship with a Focus on Resiliency	<u>\$ 149,656</u>
	Total	<u><u>\$ 13,442,569</u></u>



- Exemplary Public Safety
- Excellent Educational Opportunities
- Outstanding Communication & Customer Service
- Value-Driven Economic Development
- Environmental Stewardship with a Focus on Resiliency

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

<b><u>Agency Name</u></b>	<b><u>FY2026</u></b> <b><u>Adopted</u></b>
American Red Cross Hampton Roads Chapter	\$ 830
Avalon Center	4,665
Bacon Street Youth and Family Services	4,925
Colonial Court Appt Spec Advocates (CASA)	2,700
Center for Child & Family Services	2,500
Community Brain Injury Services/ The Denbigh House	2,500
DeGood Foundation	2,000
FISH	4,815
Grace Historical Church Preservation	1,390
Historic Virginia Land Conservancy	1,330
Hospice House and Support Care of Williamsburg	6,830
Natasha House, Inc.	6,700
The Arc of Greater Williamsburg	3,000
Transitions Family Violence	6,700
VA Washington-Rochambeau Rev Rte Association	1,500
VFW Post 960	5,000
Willam & Mary Foundation	1,500
Williamsburg Area Faith in Action	3,195
<b>Total</b>	<b><u>\$ 62,080</u></b>

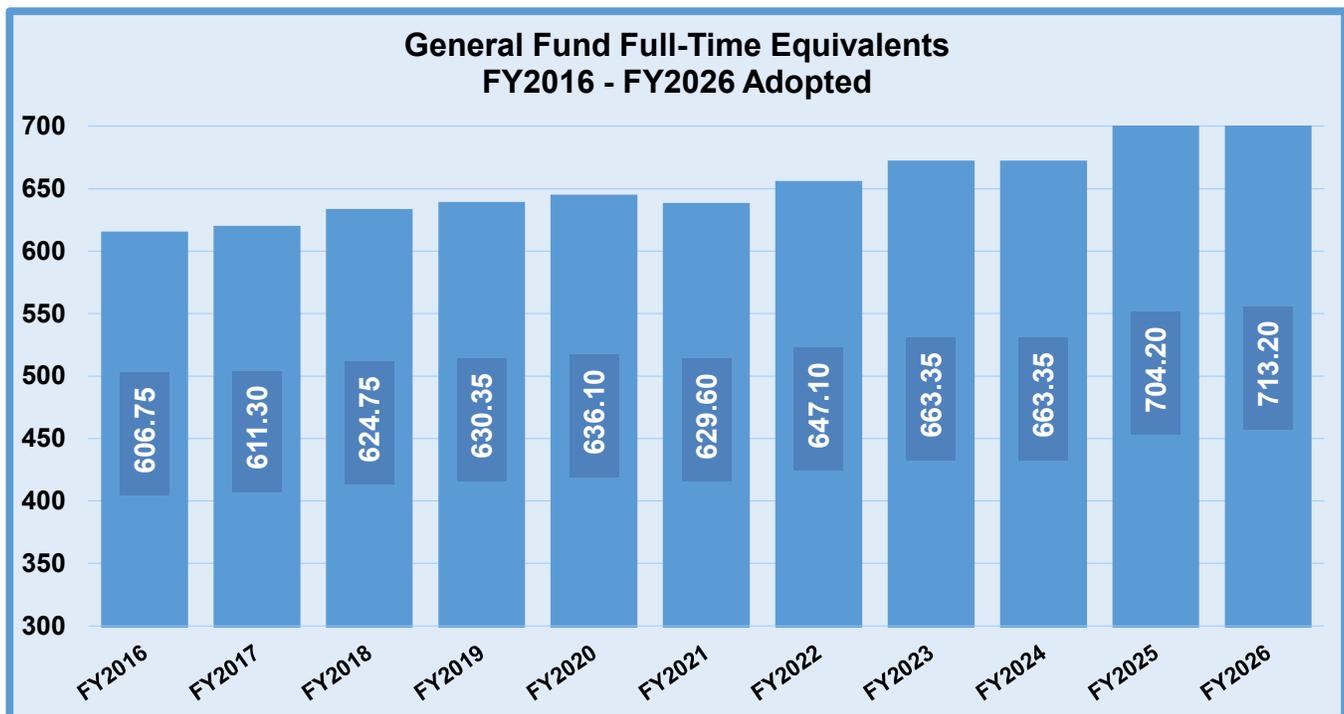
## Summary of Total Entity Funded Full-time Equivalents (FTE's)

	<u>Actual FY2023</u>	<u>Actual FY2024</u>	<u>Adopted FY2025</u>	<u>Adopted FY2026</u>	<u>Change in FTE's</u>	<u>Notes</u>
General Fund						
Board of Supervisors	1.00	1.00	1.00	1.00	-	
County Administration	4.55	4.55	4.55	4.55	-	
County Attorney	4.00	4.00	4.00	4.00	-	
Public Affairs	8.00	6.00	5.85	5.85	-	
General Registrar's Office	3.50	3.50	3.50	3.50	-	
Clerk of the Circuit Court	15.00	15.00	16.00	16.00	-	
Commonwealth's Attorney	14.00	14.00	14.00	14.00	-	
Victim-Witness Assistance Program	3.00	3.00	3.00	3.00	-	
Domestic Violence Program	0.75	0.75	0.75	0.75	-	
Circuit Court	2.00	2.00	2.00	2.00	-	
Sheriff General Operations	14.00	15.00	15.00	15.00	-	
Law Enforcement	64.00	63.00	71.00	75.00	4.00	(A)
Investigations	13.00	14.00	14.00	14.00	-	
Civil Operations/Court Security	18.00	18.00	18.00	19.00	1.00	(A)
Sheriff Community Services	15.50	15.50	15.50	15.50	-	
Fire & Life Safety Administration	4.50	4.50	4.50	5.50	1.00	(C)
Fire & Rescue Operations	153.00	152.00	159.00	160.00	1.00	(B,C)
Technical Services & Special Operations	3.00	3.00	3.00	3.00	-	
Prevention & Community Safety	4.00	5.00	4.00	4.00	-	
Fire & Life Safety Support Services	3.00	3.00	3.00	3.00	-	
Animal Services	2.00	2.00	3.00	3.00	-	
Emergency Management	1.50	1.50	1.50	1.50	-	
Emergency Communications	46.50	46.50	71.50	71.50	-	
Planning & Development Services - Administration	2.00	2.00	2.00	2.00	-	
Planning & Development Services - Building Safety	13.00	12.00	13.00	13.00	-	
Planning & Development Services - Development Services	8.00	9.00	9.00	9.00	-	
Planning & Development Services - Planning	4.00	4.00	4.00	4.00	-	
Finance	2.25	2.25	1.25	1.25	-	
Accounting & Financial Reporting	4.00	4.00	4.00	4.00	-	
Budget	3.00	3.00	3.00	3.00	-	
Fiscal Accounting Services	9.00	9.00	10.00	10.00	-	
Information Technology	23.00	23.00	23.00	25.00	2.00	(D)
Human Resources	8.00	9.00	10.00	10.00	-	
Central Purchasing	5.00	5.00	5.00	5.00	-	
Commissioner of the Revenue	19.00	19.00	19.00	19.00	-	
Treasurer	12.00	12.00	12.00	12.00	-	
Real Estate Assessment	7.00	7.00	7.00	7.00	-	
Library Services	33.50	34.50	34.50	34.50	-	
Public Works Administration	2.00	2.00	2.00	2.00	-	
Engineering & Facility Maintenance	18.00	20.00	20.00	20.00	-	
Grounds Maintenance & Construction	43.00	43.00	43.00	43.00	-	
Stormwater Operations	12.55	12.55	10.55	10.55	-	
Mosquito Control	15.00	12.00	12.00	12.00	-	
Community Services Administration	3.75	3.75	3.75	3.75	-	
Housing	6.50	6.50	6.50	6.50	-	
Parks & Recreation	12.00	12.00	12.00	12.00	-	
Total General Fund	<u>663.35</u>	<u>663.35</u>	<u>704.20</u>	<u>713.20</u>	9.00	
Workers' Compensation Fund	1.00	1.00	1.00	1.00	-	
Tourism Fund	10.50	11.50	11.65	11.65	-	
Social Services Fund	63.40	64.30	65.80	66.00	0.20	(E)
Yorktown Operations Fund	0.50	0.50	0.50	0.50	-	
Children & Family Services Fund	24.20	24.80	24.45	24.45	-	
Vehicle Maintenance Fund	13.40	13.40	13.40	13.40	-	
Information Technology Fund	1.00	2.00	2.00	2.00	-	
Solid Waste Management Fund	12.10	11.10	11.10	11.10	-	
Sewer Utility Fund	<u>64.65</u>	<u>66.65</u>	<u>65.65</u>	<u>65.65</u>	-	
Total Non-General Funds	<u>190.75</u>	<u>195.25</u>	<u>195.55</u>	<u>195.75</u>	0.20	
Total Entity	<u>854.10</u>	<u>858.60</u>	<u>899.75</u>	<u>908.95</u>	9.20	

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

### Notes: Changes from FY2025 Adopted Budget to FY2026 Adopted Budget

- (A) Addition of 4.00 FTE Patrol Deputies and 1.00 FTE Courthouse Deputy.
- (B) Addition of 2.00 FTE to support Pharmacy Program.
- (C) Reclassification and reassignment of 1.00 FTE from Fire & Rescue Operations to Fire Administration.
- (D) Addition of 1.00 FTE Computer Support Specialist and 1.00 FTE Systems Administrator to support Sheriff's IT.
- (E) Reclassification of 0.80 FTE part-time position to 1.00 full-time position.



# Celebrating 250 Years

**YORK COUNTY  
VA250**



**Adopted**  
**Capital Improvements Program**  
**FY2026-FY2031**

**Introduction**

Capital Improvements Program (CIP) Definition

The County’s Capital Improvements Program (CIP) is a six-year planning tool that outlines both the repair and replacement of existing infrastructure and the construction or acquisition of new facilities and equipment to meet current and future service needs. The CIP provides a structured process for evaluating capital projects and equipment purchases, helping to align capital planning with the operating budget and long-term strategic goals.

To be included in the CIP, a project must have an expected useful life of more than one year and a minimum cost of \$30,000. While the Board of Supervisors approves the full six-year plan, only the first year is formally adopted and appropriated as part of the County’s annual budget.

CIP Preparation

The CIP process begins in August with department submissions for the upcoming six-year cycle. A CIP review committee, composed of County department representatives, senior management staff, and School Division members, evaluates projects in October and November. Recommendations are made based on funding constraints and reviewed by the County Administrator before submission to the Board of Supervisors and Planning Commission for certification. The CIP is adopted alongside the fiscal year operating budget in May.

Division and Categorization of the CIP

The CIP is divided into four sections based on the use of the capital asset and the funding source as detailed below:

- **General Projects** – General Projects are accounted for in the Capital Fund and supported by General Fund revenues. These projects typically cover areas such as Administrative Services, Public Safety, Public Works, Community Services and Education.
- **Stormwater Projects** – Accounted for in the Stormwater Fund, these projects are designed to manage stormwater runoff and reduce erosion.
- **Enterprise Fund Projects** – Capital assets supporting solid waste, sewer, and water utility programs are accounted for in the County’s Enterprise Funds. These funds are designed to be self-supporting through user fees generated by the respective services.

- **Internal Service Fund Projects** – Capital assets used to support functions such as vehicle maintenance and other internal services are accounted for within the County’s Internal Service Funds.
- **Special Revenue Fund Projects** – Capital assets funded by revenues that are legally restricted for specific purposes and used exclusively to support those designated activities.

## **Funding Sources**

The County’s Capital Improvements Program (CIP) is supported by a variety of funding sources, each selected based on the nature and timing of the project, as well as the availability of resources. The sources for each of the CIP categories include:

### **General Projects**

- **Cash Capital: Pay-as-you-go (PayGo)** funding is budgeted annually in the County’s General Fund and used to support capital projects without incurring debt. It may also include year-end carryover funds and the use of capital reserves.
- **Debt:** Proceeds from Tax Exempt Bonds, with the debt service paid from the County’s General Fund.
- **Grants:** Anticipated Federal or State grant support.
- **Other:** Additional, less common funding that does not fit into any of the previous categories, such as proffers from developers and contributions from other organizations.

### **Stormwater Projects**

- **Cash Capital: Pay-as-you-go (PayGo)** funding is budgeted annually in the County’s General Fund and used to support capital projects without incurring debt. It may also include year-end carryover funds and the use of capital reserves.
- **Meals tax:** By Board resolution, 50% of Meals Tax revenue is allocated to support Stormwater and Sewer Funds.
- **Grants:** Anticipated Federal or State grant support

### **Enterprise Fund Projects**

- **Meals tax:** By Board resolution, 50% of Meals Tax revenue is allocated to support Stormwater and Sewer Funds.
- **User fees:** Enterprise funds derive their revenue primarily from user fees. Sewer, Water, and Solid Waste fees support both operations and capital projects.

## **Internal Service Fund Projects**

- User fees: Internal Service Funds are primarily funded through user fees charged to County departments. These fees support both the operational needs and capital projects of the Internal Service Funds.

## **Special Revenue Fund Projects**

- Lodging Tax: 3/5 of the lodging tax revenue received by the County is allocated to the Tourism Fund and is used to support projects that drive tourism in York County. This revenue supports both operational needs and capital projects of the Tourism Fund.

## **Debt**

Debt financing is one of the key funding sources for the County's Capital Improvements Program (CIP), including school projects. Because Virginia school divisions are not authorized to issue debt, the County issues debt on their behalf to finance school-related capital projects. The debt service for these projects is paid from the County's General Fund.

To maintain long-term financial stability, the Board of Supervisors has adopted strong fiscal policies to ensure that debt remains at a manageable level. The County does not issue long-term debt or Tax Anticipation Notes to support ongoing operations and generally avoids variable-rate debt. When variable-rate debt is used, it is limited to no more than 20% of the County's total outstanding debt and is budgeted using a conservatively high interest rate to reduce the risk of debt service shortfalls.

Additionally, the County closely monitors two key financial ratios to help ensure debt remains sustainable:

- 1) Annual debt service expenditures for all General Fund supported debt should not exceed 10% of the total General Fund expenditure budget; and
- 2) Outstanding principal of General Fund supported debt will not exceed 3.0% of net assessed valuation of taxable property.

## **FY 2026 Adopted CIP Projects**

The majority of the fiscal year 2026 to 2031 capital plan involves repair and replacement of existing buildings and equipment. Following is a brief description of the capital projects that are adopted for fiscal year 2026 along with the Board of Supervisors' strategic

priorities that are addressed and the amount of funding adopted. Complete details are provided separately in the Capital Improvement Program document.

## **GENERAL FUND SUPPORTED PROJECTS**

### **Administrative Services Projects-County Administration:**

*Exemplary Public Safety*

*Excellent Educational Opportunities*

*Value-Driven Economic Development*

*Quality Technology Investments*

*Environmental Stewardship with a Focus on Resiliency*

*Maximize Outstanding Communications and Customer Service*

### **Public Safety Building Renovations:**

\$1,000,000

Funding is for renovation of the Public Safety Building, which houses Fire & Life Safety and York-Poquoson Social Services.

### **York Hall Renovations:**

\$500,000

Funding is for architecture and engineering planning for renovations to York Hall, with work projected to begin in FY2028.

### **Building Renovation for IT Consolidation Office Space:**

\$2,350,000

Funding is to complete renovations to the former Building Safety offices in order to consolidate IT personnel in one location.

### **General Economic Development Activities:**

\$300,000

Funding will support initiatives to encourage economic development or redevelopment by assisting with property assemblage, site preparation, infrastructure construction, etc.

### **Commonwealth's Attorney Office Construction/Reconfiguration:**

\$50,000

Funding is for minor renovations to the Commonwealth's Attorney's office to optimize space for the workforce.

**Public Safety Projects-Sheriff's Office:**

*Exemplary Public Safety*

*Quality Technology Investments*

*Maximize Outstanding Communications and Customer Service*

**Mobile Data Terminals Replacement:**

\$550,000

Funding is for replacement of Mobile Data Terminals in Sheriff's vehicles.

**Public Safety Projects-Fire & Life Safety:**

*Exemplary Public Safety*

*Value-Driven Economic Development*

*Quality Technology Investments*

*Environmental Stewardship with a Focus on Resiliency*

*Maximize Outstanding Communications and Customer Service*

**Fire and Rescue Apparatus:**

\$4,150,000

Funding is to replace existing older, less reliable apparatuses such as pumpers, pumper/tankers, an aerial ladder unit and advanced life support medic units.

**Mobile Data Terminals Replacement:**

\$300,000

Funding is for replacement of Mobile Data Terminals in Fire & Life Safety vehicles.

**Public Safety Projects-Emergency Communications and Radio Maintenance:**

*Exemplary Public Safety*

*Quality Technology Investments*

*Maximize Outstanding Communications and Customer Service*

**Regional Radio Project:**

\$1,100,000

The County's state of the art communications system requires periodic updates in order to keep the software platforms' technologies current for existing and future next-generation 9-1-1 systems' needs. Funding is requested to aggregate an amount to supplement anticipated upgrades. This approach is consistent with other public safety related projects in order to smooth the funding required in any given year.

**County Fire Alarm System:**

\$100,000

Funding is for the systematic replacement of the County's fire alarm system. The age of the current system makes it difficult for proper monitoring. Additionally, there are limited resources available for service and parts repair.

**Computer Aided Dispatch (CAD) Replacement:**

\$1,850,000

Funding is for the replacement of the Computer Aided Dispatch terminals and upgrading the CAD software. The upgraded components have an expected life of 8-10 years.

**Public Works Projects**

*Exemplary Public Safety*

*Excellent Educational Opportunities*

*Environmental Stewardship with a Focus on Resiliency*

*Quality Technology Investments*

*Maximize Outstanding Communications and Customer Service*

*Value-Driven Economic Development*

**Security in Public Buildings:**

\$25,000

Funding will support the installation of appropriate security features and measures (locks, distress alarms, etc.) necessary in various facilities to ensure employee and public safety.

**Tennis/Basketball Court Repair:**

\$80,000

Funding will support the life-cycle resurfacing, seal coating and color coating of the County's 34 existing tennis courts and 38 basketball courts at school and park sites.

**Roof Repair/Replacement:**

\$250,000

Funding for life-cycle roof replacements and major repairs at County facilities.

**HVAC Replacement:**

\$548,000

Project components include: replacement of heat pumps or AC units; air-handlers, boilers, chillers, water heaters, control systems, geo-thermal system pumps,

airmation units, cooling towers, etc. at various County buildings as failures occur or as useful/serviceable life is reached.

**Parking Lot Repair:**

\$325,000

Funding supports the construction of additional parking spaces at certain facilities, repaving or seal-coating of existing parking lots, repair / replacement of concrete curbs, and parking lot re-striping.

**Building Maintenance & Repair:**

\$923,000

Project components include: floor covering replacements; painting and miscellaneous repairs; appliance replacements in various buildings; and energy efficient projects such as caulking, window and door replacements, and replacing parking lot light bulbs with LEDs.

**Streetlight Conversion to LED:**

\$50,000

Funding to convert existing streetlights to LEDs, which are more efficient, have longer lives, and reduce operating and maintenance costs.

**Major Grounds Repair & Maintenance:**

\$390,000

Capital maintenance projects include brick paver repair, fence repair, bench and trash container replacement, re-lamping of athletic field lights, and replacement/upgrades of playground equipment at various park locations.

**Transportation Improvements:**

\$2,250,000

Funding provides safe havens for pedestrians and bicyclists, walkways and bikeways, new roadways and road or shoulder widening. These improvements reduce conflicts among the various roadway uses, enhancing safety. Most of the funds would be used to leverage state and federal funds through the Revenue Sharing (50/50 match) and the Transportation Alternatives Set-Aside (80/20 match) Programs.

**Water Street Improvements and Beautification:**

\$1,000,000

Enhance pedestrian safety and provide better cohesion between the design elements of Riverwalk Landing and the eastern portion of Water Street.

**Pier Maintenance and Repair:**

\$26,000

Annual maintenance of piers at Yorktown Waterfront, to include deck sealing/upgrades and annual inspections of the piers, connection points, and chains.

**Building Renovation/Replacement Space Study:**

\$250,000

The last facilities space study was conducted in 2018. Updates are needed to assess current and future needs, accommodate growth, and ensure efficient utilization of resources.

**Community Services Projects**

*Environmental Stewardship with a Focus on Resiliency*

*Quality Technology Investments*

*Maximize Outstanding Communications and Customer Service*

*Excellent Educational Opportunities*

*Exemplary Public Safety*

*Value-Driven Economic Development*

**Permanent Structure behind Freight Shed:**

\$760,000

Funding to provide a permanent structure for private and community events behind the Freight Shed. This structure would allow for larger groups to utilize the facility without seasonal weather restrictions.

**Yorktown Wayfinding/Signage:**

\$192,000

Funding to install pedestrian, bicycle, and vehicular signage and informational kiosks, as well as directional signage for attractions and businesses in the historic area and the Yorktown Waterfront.

**Dockmaster and Waterfront Operations:**

\$500,000

Funding for building renovation at the Postmaster Building to accommodate waterfront operations staff.

**Charles Brown Park Splash Pad and Pickleball Courts:**

\$120,000

Funding to allow the design work to develop and improve the Charles Brown Park site to include a splash pad and pickleball court. The new development would improve the neighborhood park in an area where additional sidewalks are being constructed and 250 additional homes will be coming to the area.

**School Division Projects**

*Excellent Educational Opportunities*

*Environmental Stewardship with a Focus on Resiliency*

*Quality Technology Investments*

*Maximize Outstanding Communications and Customer Service*

**Dare Elementary and School Board Office Parking Lot Expansion:**

\$151,800

Funding to expand parking and to separate School Bus and personal vehicle traffic in order to ease congestion and increase safety.

**Tabb High School Renovations:**

\$19,285,912

Funding for LED lighting conversion, renovation of the gym entrance, renovations to the front entrance, learning commons, and Kiva, and restroom renovations. This is an ongoing renovation that will continue into FY2027.

**Other Projects:**

\$700,000

Funding for modular classrooms and 800MHz radio replacement.

*School Division projects are developed and presented to the School Board with regard to the School Board's strategic priorities. They are shown here as they relate to the Board of Supervisors' strategic priorities.*

**STORMWATER FUND PROJECTS**

*Environmental Stewardship with a Focus on Resiliency  
Maximize Outstanding Communications and Customer Service*

The following stormwater projects are adopted for FY2026:

Project Name	Adopted Funding
Marlbank Cove Ravine	\$500,000
Queens Lake Dam and Ravines	500,000
Route 134 to Bayberry Drainage	200,000
In-House Stormwater Construction/Maintenance Projects	600,000
Stormwater Equipment	200,000
BMP 3A Retrofit	1,000,000
Total FY2026 Funding	<u>\$3,000,000</u>

**SOLID WASTE PROJECTS**

*Maximize Outstanding Communications and Customer Service*

**Roadway Maintenance:**

\$75,000

Funding is to purchase material needed for the roadways in order to maintain them in accordance with the amended lease agreement with BFI Transfer Systems of Virginia.

## **SEWER FUND PROJECTS**

*Exemplary Public Safety*

*Environmental Stewardship with a Focus on Resiliency*

*Maximize Outstanding Communications and Customer Service*

The following sewer and sewer fund related projects are adopted for FY2026:

Project Name	Adopted Funding
Sewer Line Rehabilitation	\$1,500,000
Pump Station Rehabilitation	2,100,000
Emergency Generator Replacement	150,000
Sewer Line Extension	2,000,000
Utilities Equipment Lifecycle Replacement	150,000
Total FY2026 Funding	<u>\$5,900,000</u>

## **Tourism Projects**

*Excellent Educational Opportunities*

*Environmental Stewardship with a Focus on Resiliency*

*Maximize Outstanding Communications and Customer Service*

### **Permanent Structure Riverwalk Stage Area:**

\$330,000

Funding to provide a permanent structure for performances at the Riverwalk Landing Stage area. This structure would allow for larger groups to perform and would protect their equipment from the weather.

### **Trolley Replacement:**

\$650,000

Funding is to replace one existing trolley placed in service in 2013 with a 10-year service life and add 2 smaller trolleys to accommodate the increase in tourism.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown





# GENERAL FUND

## FUND 1100

This fund accounts for the revenues and expenditures relating to the County's general operations. Details related to the funding sources follow the summary page. Details on the functional categories below follow the revenue section and individual functional category details are located in the blue tab sections.

**GENERAL FUND**

	FY2023 Actual Amount	FY2024 Actual Amount	FY2025 Adopted Budget	FY2026 Adopted Budget	% of Total FY2026 Adopted Funding Sources
<b>Funding Sources</b>					
General Property Taxes	\$ 104,678,478	\$ 110,968,077	\$ 117,700,000	\$ 126,569,300	63.22%
Other Local Taxes	41,512,703	40,381,075	41,600,000	42,056,130	21.01%
Permits, Fees, and Regulatory Licenses	1,379,400	1,038,117	1,233,610	1,307,700	0.65%
Fines & Forfeitures	433,516	502,608	500,095	685,000	0.34%
Use of Money & Property	2,075,783	2,258,622	1,239,121	1,442,622	0.72%
Charges for Services	3,538,066	3,751,521	3,184,750	3,644,500	1.82%
Fiscal Agent Fees & Administration	304,179	318,074	335,000	358,433	0.18%
Miscellaneous	377,827	319,056	240,000	180,000	0.09%
Recovered Costs	1,584,666	4,792,154	4,670,435	5,139,803	2.57%
State Non-Categorical Aid	8,764,661	8,775,932	8,779,000	8,779,000	4.39%
State Shared Expenses	4,969,273	5,453,074	5,625,987	5,905,265	2.95%
State Categorical Aid	632,628	746,607	683,000	753,900	0.38%
State Grants	106,812	270,724	44,258	44,258	0.02%
Federal Paid in Lieu of Tax	12,469	13,261	12,000	12,000	0.01%
Federal Categorical Aid	968,159	1,086,828	527,678	592,678	0.30%
Non-Revenue Receipts	152,171	312,734	-	-	0.00%
Transfer from Other Funds	4,730,391	8,438,802	2,590,690	2,725,918	1.36%
<b>Total Funding Sources</b>	<b>\$ 176,221,182</b>	<b>\$ 189,427,266</b>	<b>\$ 188,965,624</b>	<b>\$ 200,196,507</b>	<b>100.00%</b>

					% Change Adopted 2025 - Adopted 2026
<b>Expenditure by Functional Category</b>					
Administrative Services	\$ 3,262,035	\$ 3,268,680	\$ 3,639,861	\$ 3,839,402	5.5%
Judicial Services	3,408,761	3,706,686	3,995,146	4,267,987	6.8%
Public Safety	44,989,392	50,747,563	55,096,617	59,850,243	8.6%
Planning & Development Services	2,925,082	3,166,369	3,774,658	3,840,057	1.7%
Management Services	11,157,673	11,477,608	13,273,903	13,903,914	4.7%
Education & Educational Services	71,236,889	73,460,035	76,059,349	78,017,957	2.6%
Human Services	4,574,103	4,794,609	5,248,062	5,946,996	13.3%
Public Works	10,630,921	11,310,099	12,422,147	13,325,939	7.3%
Community Services	3,585,953	3,908,547	4,531,513	4,549,028	0.4%
Capital Outlay & Fund Transfers	32,045,513	18,516,377	9,580,820	10,871,275	13.5%
Non-Departmental	2,117,040	1,950,753	1,343,548	1,783,709	32.8%
<b>Total Expenditures</b>	<b>\$ 189,933,362</b>	<b>\$ 186,307,326</b>	<b>\$ 188,965,624</b>	<b>\$ 200,196,507</b>	<b>5.9%</b>

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	\$ 38,836,231
Projected FY2025 Funding Sources:	
Local	170,703,011
State & Federal	15,671,923
Other financing sources	2,590,690
	\$ 188,965,624
Projected FY2025 Expenditures	188,965,624
Net Change	-
<b>Projected Fund Balance 6/30/2025</b>	<b>\$ 38,836,231</b>
Projected FY2026 Funding Sources:	
Local	\$ 181,383,488
State & Federal	16,087,101
Other financing sources	2,725,918
	200,196,507
Projected FY2026 Expenditures	200,196,507
Net Change	-
<b>Projected Fund Balance 6/30/2026</b>	<b>\$ 38,836,231</b>

# General Fund Revenues

	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues	\$ Change	%Change
<b>Revenue Local Sources</b>						
<b>General Property Taxes</b>						
Real estate taxes	\$ 78,096,876	\$ 83,143,399	\$ 91,500,000	\$ 96,889,000	\$ 5,389,000	5.9%
Penalties and interest	810,123	986,749	575,000	737,000	162,000	28.2%
Public Service Corp	3,452,531	2,853,998	2,500,000	3,678,300	1,178,300	47.1%
Personal property taxes	22,089,431	23,982,428	22,900,000	25,040,000	2,140,000	9.3%
Mobile home taxes	23,421	1,178	25,000	25,000	-	0.0%
Machinery/Tools	206,096	325	200,000	200,000	-	0.0%
<b>Subtotal</b>	<b>104,678,478</b>	<b>110,968,077</b>	<b>117,700,000</b>	<b>126,569,300</b>	<b>8,869,300</b>	<b>7.5%</b>
<b>Other Local Taxes</b>						
Local sales tax	14,072,978	14,442,962	14,900,000	15,003,130	103,130	0.7%
Historic Triangle tax	5,663,665	5,758,135	6,000,000	6,000,000	-	0.0%
Lodging tax	2,047,278	1,925,267	2,000,000	2,040,000	40,000	2.0%
Lodging tax penalty	3,277	17,442	-	-	-	0.0%
Lodging tax interest	1,414	1,335	-	-	-	0.0%
Meals tax	4,235,592	4,229,685	4,600,000	4,800,000	200,000	4.3%
Meals tax penalty	12,553	54,136	-	-	-	0.0%
Meals tax interest	2,960	(1,848)	-	-	-	0.0%
Cigarette tax	1,697,929	1,319,480	1,800,000	1,600,000	(200,000)	-11.1%
Occupational license	8,920,650	9,101,008	9,100,000	9,373,000	273,000	3.0%
Occupational license penalty	29,559	131,905	-	-	-	0.0%
Occupational license interest	13,999	17,691	-	-	-	0.0%
Short-term rental penalty	-	21	-	-	-	0.0%
Short-term rental interest	-	1	-	-	-	0.0%
Utility consumption tax	227,598	221,569	230,000	240,000	10,000	4.3%
Communications sales tax	912,475	857,489	900,000	900,000	-	0.0%
Motor vehicle license	1,673,672	371,661	-	-	-	0.0%
Bank franchise tax	441,022	438,426	425,000	425,000	-	0.0%
Franchise tax - Verizon surcharge	3,592	3,175	-	-	-	0.0%
Recordation tax	321,259	308,563	350,000	350,000	-	0.0%
Deeds of conveyance	1,043,492	980,280	1,100,000	1,100,000	-	0.0%
Short-term rental	25,813	21,701	25,000	25,000	-	0.0%
Motor vehicle rental tax	161,926	180,991	170,000	200,000	30,000	17.6%
<b>Subtotal</b>	<b>41,512,703</b>	<b>40,381,075</b>	<b>41,600,000</b>	<b>42,056,130</b>	<b>456,130</b>	<b>1.1%</b>
<b>Permits, Fees, Regulatory Licenses</b>						
Dog license	12,727	16,017	8,000	10,000	2,000	25.0%
Wetlands permits	2,040	3,000	2,000	2,000	-	0.0%
Ches Bay application fees	3,750	3,500	2,000	2,000	-	0.0%
Zoning fees	10,223	11,910	12,000	12,000	-	0.0%
Plan review fees	11,645	10,459	20,000	15,000	(5,000)	-25.0%
Map maint fees	8,118	10,169	3,000	3,000	-	0.0%
Planning/Public Works insp fees	2,600	2,605	3,000	3,000	-	0.0%
Board of Zoning/Subdivision	990	730	610	1,000	390	63.9%
Zoning verification	1,620	1,490	1,000	1,000	-	0.0%
Land transfer fees	2,025	2,008	2,500	2,500	-	0.0%
Electrical inspection fees	150,265	129,155	161,600	161,600	-	0.0%
Electrical inspection State surcharge	2,725	2,307	2,000	4,000	2,000	100.0%
Reinspection electrical	13,410	7,200	8,000	8,000	-	0.0%
Plumbing inspection fees	186,803	111,500	161,600	161,600	-	0.0%
Plumbing inspection State surcharge	3,464	2,081	3,000	4,000	1,000	33.3%
Reinspection plumbing	2,070	1,710	2,000	1,000	(1,000)	-50.0%
Building inspection fees	599,918	481,447	555,500	625,000	69,500	12.5%
Building inspection State surcharge	11,068	8,907	6,000	7,000	1,000	16.7%
Reinspection building	3,690	900	2,500	1,000	(1,500)	-60.0%
Mechanical inspection fees	170,011	91,634	131,300	135,000	3,700	2.8%
Mechanical inspection State surcharge	3,259	1,784	2,000	4,000	2,000	100.0%
Reinspection mechanical	3,960	2,160	3,000	3,000	-	0.0%
Land disturbance permit	37,799	29,415	40,000	30,000	(10,000)	-25.0%
Misc permits & licenses	1,200	2,200	1,000	1,000	-	0.0%
SW Ches Bay VSMP (No VA%)	66,970	33,640	35,000	35,000	-	0.0%
SW Mgmt W/VA%	34,504	41,012	40,000	40,000	-	0.0%
VA 28% SW Mgmt	7,896	8,288	10,000	10,000	-	0.0%
Sheriff conceal weapon fees	24,650	20,889	15,000	25,000	10,000	66.7%
<b>Subtotal</b>	<b>1,379,400</b>	<b>1,038,117</b>	<b>1,233,610</b>	<b>1,307,700</b>	<b>74,090</b>	<b>6.0%</b>

# General Fund Revenues

	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues	\$ Change	%Change
<b>Fines &amp; Forfeitures</b>						
Assessment courthouse	23,087	27,190	35,000	35,000	-	0.0%
Court fines	230,248	235,170	234,000	239,000	5,000	2.1%
Courthouse security	166,476	227,539	220,000	240,000	20,000	9.1%
Jail admission fee	6,638	6,548	6,000	6,000	-	0.0%
School Zone Camera Fines	-	-	-	160,000	160,000	100.0%
Misc FLS Fines	200	-	-	-	-	0.0%
Parking fines	3,000	5,450	5,000	5,000	-	0.0%
Restitution	3,867	711	95	-	(95)	-100.0%
Subtotal	433,516	502,608	500,095	685,000	184,905	37.0%
<b>Use of Money and Property</b>						
Unrealized gain (loss) on invmts	71,315	291,503	-	-	-	0.0%
Interest on deposits	1,666,376	1,673,407	929,121	1,132,622	203,501	21.9%
Rents & Leases	216,332	193,305	15,000	15,000	-	0.0%
Facility costs - YPDSS	20,785	20,664	25,000	25,000	-	0.0%
Tower rent	63,552	70,183	270,000	270,000	-	0.0%
Sale of equipment	35,036	8,108	-	-	-	0.0%
Disposal-surplus property	1,387	352	-	-	-	0.0%
Subtotal	2,075,783	2,258,622	1,239,121	1,442,622	203,501	16.4%
<b>Charges for Services</b>						
Excess Clerk of Court	124,988	-	115,000	125,000	10,000	8.7%
DNA/blood	696	703	500	500	-	0.0%
Treasurer-Sheriff fee recovery	40	40	500	500	-	0.0%
Document Reprod Costs	621	272	500	500	-	0.0%
Chg Commonwealth's Attny	5,056	6,457	6,000	6,000	-	0.0%
Court Appointed Attny Fees	4,717	3,854	6,000	6,000	-	0.0%
Admin fees - payroll deductions	3,105	2,391	3,000	3,000	-	0.0%
Sheriff fees	4,383	4,291	4,000	4,000	-	0.0%
Sheriff - Water Country Busch	57,914	47,347	-	-	-	0.0%
Sheriff - Miscellaneous	79,634	141,966	-	-	-	0.0%
Sheriff/School events	278,123	290,964	-	-	-	0.0%
Admin fees-Sheriff	9,667	12,474	-	-	-	0.0%
Sale of copies-Sheriff	4,557	5,765	-	-	-	0.0%
Medic transport fee recovery	2,203,202	2,298,227	2,200,000	2,475,000	275,000	12.5%
Fire and Life Safety Command School	750	-	-	-	-	0.0%
FLS-Training Fees	-	3	-	-	-	0.0%
Recreation fees/admissions	516,689	667,400	581,250	700,000	118,750	20.4%
Concessions	93,691	100,500	100,000	125,000	25,000	25.0%
Park facility fees & programs	132,540	146,866	150,000	175,000	25,000	16.7%
Safety Town registration	6,505	5,714	7,000	8,000	1,000	14.3%
Community Garden Fees	1,270	1,395	1,000	1,000	-	0.0%
Library Fines	51	369	-	-	-	0.0%
Book replacement	7,603	10,612	7,000	10,000	3,000	42.9%
Library copier	2,244	3,901	3,000	5,000	2,000	66.7%
GIS/CSS services	20	10	-	-	-	0.0%
Subtotal	3,538,066	3,751,521	3,184,750	3,644,500	459,750	14.4%
<b>Fiscal Agent Fees &amp; Administration</b>						
Colonial Juvenile Services Commission	9,003	9,640	10,000	10,000	-	0.0%
Colonial Behavioral Health	157,840	171,010	185,000	185,000	-	0.0%
Sewer Utility fund	80,230	84,635	87,500	98,864	11,364	13.0%
Peninsula Public Sports Facility Authority	5,651	209	-	-	-	0.0%
Solid Waste fund	49,080	50,130	50,000	62,104	12,104	24.2%
Water Utility fund	2,375	2,450	2,500	2,465	(35)	-1.4%
Subtotal	304,179	318,074	335,000	358,433	23,433	7.0%

# General Fund Revenues

	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues	\$ Change	%Change
<b>Miscellaneous</b>						
Donations	-	6,920	-	-	-	0.0%
Miscellaneous	3,472	21,870	-	-	-	0.0%
Admin fees	141,434	100,275	125,000	125,000	-	0.0%
Return checks	7,312	9,244	5,000	5,000	-	0.0%
Miscellaneous maint premises	25,504	1,588	-	-	-	0.0%
P-Card rebates	37,487	40,036	45,000	50,000	5,000	11.1%
Clerk Reimbursement	-	-	65,000	-	(65,000)	-100.0%
Prior year exp refunds	161,808	139,109	-	-	-	0.0%
Signs Ches Bay/Wetlands	200	-	-	-	-	0.0%
Current year exp refunds	591	-	-	-	-	0.0%
VRS Adjustment	19	14	-	-	-	0.0%
Subtotal	377,827	319,056	240,000	180,000	(60,000)	-25.0%
<b>Recovered Costs</b>						
Hampton 911 merger	5,628	5,796	5,970	6,150	180	3.0%
Poquoson 911 merger	370,074	396,386	414,225	426,485	12,260	3.0%
Poquoson Cooperative Extension share	10,330	11,180	13,435	13,400	(35)	-0.3%
Commissioner of Accounts - reimbursement	2	-	-	-	-	0.0%
VATF2 Deployment wages	66,658	21,189	-	-	-	0.0%
Williamsburg 911 merger	622,566	653,695	683,110	703,330	20,220	3.0%
James City County 911 merger	-	3,023,699	2,829,500	3,172,930	343,430	12.1%
Something in the Water dispatchers	1,635	1,877	-	-	-	0.0%
York-Poquoson courthouse	389,561	593,815	628,195	721,508	93,313	14.9%
Records Management System	67,000	67,000	67,000	67,000	-	0.0%
Recovered Cost misc	4,667	11,438	4,000	4,000	-	0.0%
Streetlight install	43,788	1,750	20,000	20,000	-	0.0%
Signage	1,050	2,100	5,000	5,000	-	0.0%
RWL Repairs & Maintenance	1,707	2,229	-	-	-	0.0%
Subtotal	1,584,666	4,792,154	4,670,435	5,139,803	469,368	10.0%
Total Local	155,884,618	164,329,304	170,703,011	181,383,488	10,680,477	6.3%
<b>Revenue from the State</b>						
<b>State Non-Categorical Aid</b>						
Mobile home	5,317	12,439	15,000	15,000	-	0.0%
Rolling stock	17,664	21,813	22,000	22,000	-	0.0%
Prs Prp Tax Relief Act (PPTRA)	8,741,680	8,741,680	8,742,000	8,742,000	-	0.0%
Subtotal	8,764,661	8,775,932	8,779,000	8,779,000	-	0.0%
<b>State Shared Expenses</b>						
Commonwealth's Attorney salary & fringe	597,748	604,525	719,275	750,615	31,340	4.4%
Sheriff salary & fringe	3,092,722	3,399,518	3,550,080	3,745,300	195,220	5.5%
Commissioner of Revenue salary & fringe	284,370	293,265	306,196	315,800	9,604	3.1%
Treasurer salary & fringe	209,507	251,529	282,231	295,500	13,269	4.7%
Registrar salary	89,704	147,249	93,000	93,000	-	0.0%
Electoral Board salary	-	10,418	9,000	9,000	-	0.0%
Clerk of Court salary & fringe	589,637	636,988	666,205	696,050	29,845	4.5%
Clerk of Court equipment	105,585	109,582	-	-	-	0.0%
Subtotal	4,969,273	5,453,074	5,625,987	5,905,265	279,278	5.0%

# General Fund Revenues

	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues	\$ Change	%Change
<b>State Categorical Aid</b>						
Wireless E-911 servs	355,082	414,914	410,000	<b>442,900</b>	32,900	8.0%
VA Supreme Court - Extradition	10,337	27,632	10,000	<b>10,000</b>	-	0.0%
Library Grant	202,312	238,299	200,000	<b>238,000</b>	38,000	19.0%
Court Service postage	10,213	11,078	8,000	<b>8,000</b>	-	0.0%
VJCCCA	54,684	54,684	55,000	<b>55,000</b>	-	0.0%
Subtotal	<u>632,628</u>	<u>746,607</u>	<u>683,000</u>	<u><b>753,900</b></u>	<u>70,900</u>	<u>10.4%</u>
<b>State Grants</b>						
DCJS Victim/Witness	38,004	42,718	44,258	<b>44,258</b>	-	0.0%
DMV Animal Sterilization	1,407	-	-	-	-	0.0%
Dispatcher Bonuses	-	178,968	-	-	-	0.0%
Emergency Home Repair	67,145	48,668	-	-	-	0.0%
Tax/Spay & Neuter Fund	256	370	-	-	-	0.0%
Subtotal	<u>106,812</u>	<u>270,724</u>	<u>44,258</u>	<u><b>44,258</b></u>	<u>-</u>	<u>0.0%</u>
Total State	<u>14,473,374</u>	<u>15,246,337</u>	<u>15,132,245</u>	<u><b>15,482,423</b></u>	<u>350,178</u>	<u>2.3%</u>
<b>Revenue from the Federal Government</b>						
<b>Federal Paid in Lieu of Tax</b>						
Payment in lieu of taxes	12,469	13,261	12,000	<b>12,000</b>	-	0.0%
Subtotal	<u>12,469</u>	<u>13,261</u>	<u>12,000</u>	<u><b>12,000</b></u>	<u>-</u>	<u>0.0%</u>
<b>Federal Categorical Aid</b>						
CDBG Business Assistance grant	-	16,734	-	-	-	0.0%
DCJS Domestic Violence	31,520	28,885	27,400	<b>27,400</b>	-	0.0%
DCJS Victim Witness	88,973	89,706	92,943	<b>92,943</b>	-	0.0%
DEA Overtime & WAR	8,312	18,252	-	-	-	0.0%
DMV-Sheriff grants	26,829	12,549	-	-	-	0.0%
Housing Assistance Vouchers	167,885	192,381	132,000	<b>132,000</b>	-	0.0%
Eviction Prevention	-	49,063	-	-	-	0.0%
Library E-Rate	6,402	9,352	10,000	<b>10,000</b>	-	0.0%
SAFER Grant	249,034	158,971	-	-	-	0.0%
VDEM-LEMPG	50,335	50,335	50,335	<b>50,335</b>	-	0.0%
State Criminal Alien Assistance Program	12,896	20,663	-	-	-	0.0%
FEMA Public Assistance	61,967	239,948	-	-	-	0.0%
American Recovery Plan Act Funds	50,000	-	-	-	-	0.0%
Social Services CAP reimbursement	214,006	199,989	215,000	<b>280,000</b>	65,000	30.2%
Subtotal	<u>968,159</u>	<u>1,086,828</u>	<u>527,678</u>	<u><b>592,678</b></u>	<u>65,000</u>	<u>12.3%</u>
Total Federal	<u>980,628</u>	<u>1,100,089</u>	<u>539,678</u>	<u><b>604,678</b></u>	<u>65,000</u>	<u>12.0%</u>

# General Fund Revenues

	FY2023 Actual Revenues	FY2024 Actual Revenues	FY2025 Adopted Revenues	FY2026 Adopted Revenues	\$ Change	%Change
<b>Other Financing Sources</b>						
<b>Non-Revenue Receipts</b>						
Insurance Recovery	25,225	47,556	-	-	-	0.0%
Recognition of SBITA - GASB 96	123,245	265,178	-	-	-	0.0%
Recognition of operating leases - GASB 87	3,701	-	-	-	-	0.0%
Subtotal	<u>152,171</u>	<u>312,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>Transfer from Other Funds</b>						
CDA Special Rev Fd Facilities	181,525	186,980	192,590	<b>198,368</b>	5,778	3.0%
School Bus parking lot	2	2	-	-	-	0.0%
School Grounds maintenance	1,206,600	1,279,300	1,506,300	<b>1,547,450</b>	41,150	2.7%
School Radio Maintenance	99,000	99,000	99,000	<b>99,000</b>	-	0.0%
School Resource officers	430,093	447,326	750,800	<b>839,100</b>	88,300	11.8%
School Video Services	42,000	55,445	42,000	<b>42,000</b>	-	0.0%
School Year-End Reversion	2,771,171	6,370,749	-	-	-	0.0%
Subtotal	<u>4,730,391</u>	<u>8,438,802</u>	<u>2,590,690</u>	<u><b>2,725,918</b></u>	<u>135,228</u>	<u>5.2%</u>
Total Other Sources	<u>4,882,562</u>	<u>8,751,536</u>	<u>2,590,690</u>	<u><b>2,725,918</b></u>	<u>135,228</u>	<u>5.2%</u>
General Fund Total	<u>\$ 176,221,182</u>	<u>\$ 189,427,266</u>	<u>\$ 188,965,624</u>	<u><b>\$ 200,196,507</b></u>	<u>\$ 11,230,883</u>	<u>5.9%</u>

# GENERAL FUND REVENUES

## General Property Taxes

	<b>FY2025</b>	<b>FY2026</b>		
	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Real Estate	\$ 91,500,000	\$ 96,889,000	\$ 5,389,000	5.9%
Public Service	2,500,000	3,678,300	1,178,300	47.1%
Personal Property	22,900,000	25,040,000	2,140,000	9.3%
Mobile Homes	25,000	25,000	-	0.0%
Machinery & Tools	200,000	200,000	-	0.0%
Penalties	375,000	437,000	62,000	16.5%
Interest	<u>200,000</u>	<u>300,000</u>	<u>100,000</u>	50.0%
Total	<b><u>\$ 117,700,000</u></b>	<b><u>\$ 126,569,300</u></b>	<b><u>\$ 8,869,300</u></b>	7.5%

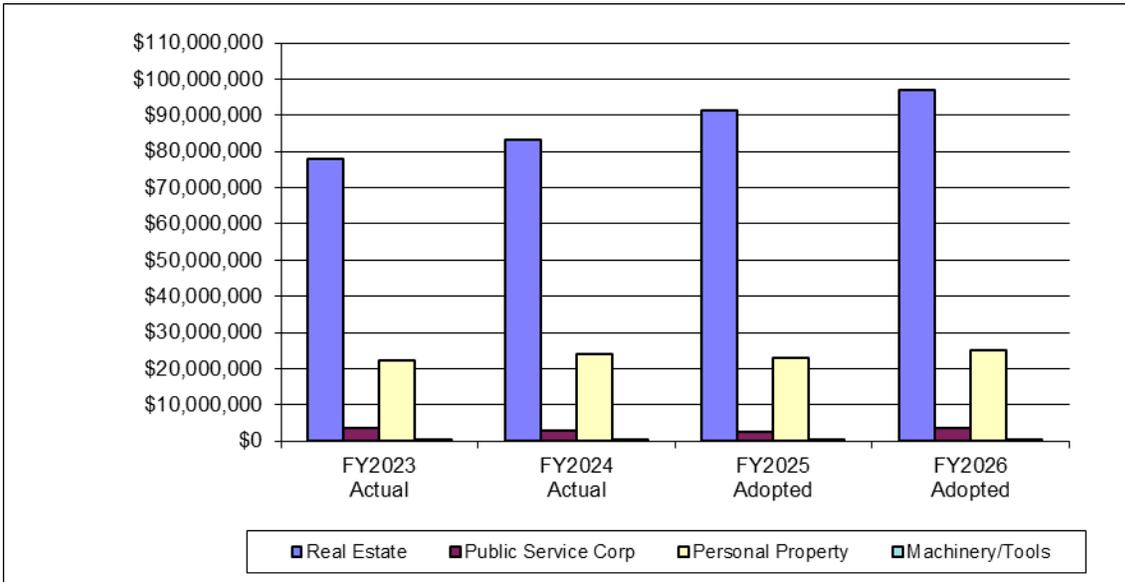
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2026 will be the next reassessment year. The real estate rate is adopted at \$0.78, per \$100 of assessed value, a four cent increase.

The State Corporation Commission assesses property of certain public service corporations for local taxation and the Commissioner of the Revenue certifies the assessments. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. All tax rates are per \$100 of assessed valuation. For FY2026, the adopted real estate rate is \$0.78, a four cent increase, while the adopted personal property rate is \$4.00, a \$0.20 increase from the prior calendar year.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is \$4.00 per \$100 of assessed valuation, a \$0.20 increase from the prior calendar year. The State offers tax relief for qualifying vehicles. The amount of relief is declining as a percentage of total personal property due to increases in vehicle values and an increase in numbers of vehicles assessed over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is \$4.00 per \$100 of assessed value.

The following graph shows a 4-year trend on the major general property taxes: Real Estate, Public Service Corporation, Personal Property and Machinery & Tools.



**Property Tax Rates  
Adopted Current and Last Five Calendar Years**

<b>Calendar Year</b>	<b>Real Estate (1)</b>	<b>Personal Property (1) (2)</b>	<b>Mobile Home (1)</b>	<b>Boats &gt; 5 Tons</b>
2025	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.00000001
2024	\$ 0.7400	\$ 3.80	\$ 0.7400	\$ 0.00000001
2023	\$ 0.7700	\$ 3.90	\$ 0.7700	\$ 0.00000001
2022	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.00000001
2021	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2020	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001

(1) Tax rate per \$100 of assessed valuation.

(2) The tax rate per \$100 of assessed valuation for Disabled American Veterans has been \$1.00 since 2008.

Note: The County has no overlapping taxes with other governments.

## Other Local Taxes

<b>Other Local Taxes</b>	<b>FY2025</b>	<b>FY2026</b>	<b>\$ Change</b>	<b>% Change</b>
	<u>Adopted</u>	<u>Adopted</u>		
Local Sales Tax	\$ 14,900,000	\$ 15,003,130	\$ 103,130	0.7%
Historic Triangle Tax	6,000,000	6,000,000	-	0.0%
Lodging Tax	2,000,000	2,040,000	40,000	2.0%
Meals Tax	4,600,000	4,800,000	200,000	4.3%
Cigarette Tax	1,800,000	1,600,000	(200,000)	-11.1%
Occupational License	9,100,000	9,373,000	273,000	3.0%
Utility Consumption Tax	230,000	240,000	10,000	4.3%
Communications Sales Tax	900,000	900,000	-	0.0%
Franchise Tax	425,000	425,000	-	0.0%
Recordation Tax/Deeds of Conveyance	1,450,000	1,450,000	-	0.0%
Rental Tax	195,000	225,000	30,000	15.4%
Total	<u>\$ 41,600,000</u>	<u>\$ 42,056,130</u>	<u>\$ 456,130</u>	1.1%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, a further one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to increase slightly due to inflation and modest growth.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Williamsburg Tourism Council and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to increase slightly.

A four percent (4%) tax ("meals tax") is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 50% of the meals tax to be used for stormwater, water and sewer projects. The remaining 50% is to assist with funding to the School Division.

The General Assembly passed a bill allowing Counties in Virginia to impose a tax of up to \$0.40 per pack of cigarettes in the same manner as cities in Virginia have been able to impose. The budget adopts a Cigarette tax of \$0.40 per pack. The County implemented a \$0.40 per pack Cigarette tax effective November 1, 2021.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

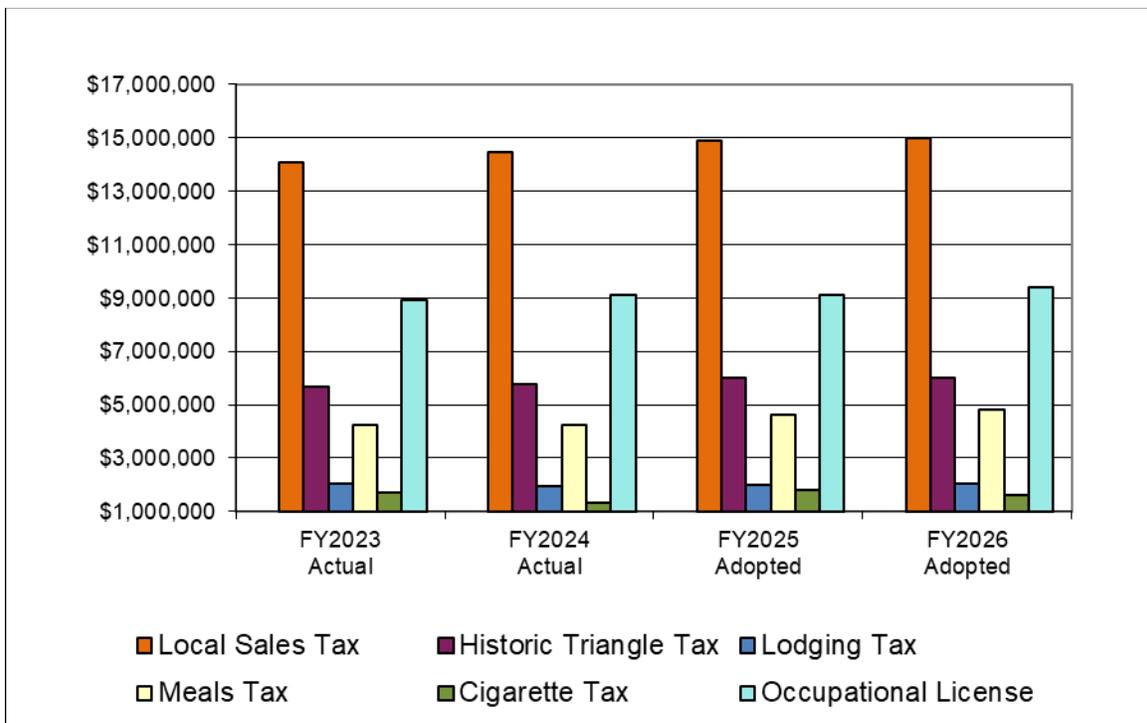
In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax ("Utility Consumption Tax") on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

Adopted for FY2026 is the continued removal of the motor vehicle license that was an annual vehicle registration fee.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2026 reflect mostly slight increases in these revenues. This is partially due to an expected economic recovery from the Coronavirus Pandemic and partially due to inflation. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax, Historic Triangle Tax, Cigarette Tax and Occupational Licenses.



## Other Local Revenue

	<u>FY2025</u> <u>Adopted</u>	<u>FY2026</u> <u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Permits, Fees and Regulatory Licenses</b>				
Inspection Fees	\$ 1,041,500	\$ 1,118,200	\$ 76,700	7.4%
Permits, Fees & Licenses	<u>192,110</u>	<u>189,500</u>	<u>(2,610)</u>	-1.4%
Total	<u>\$ 1,233,610</u>	<u>\$ 1,307,700</u>	<u>\$ 74,090</u>	6.0%
<b>Fines &amp; Forfeitures</b>	<u>\$ 500,095</u>	<u>\$ 685,000</u>	<u>\$ 184,905</u>	37.0%
<b>Use of Money &amp; Property</b>				
Use of Money	\$ 929,121	\$ 1,132,622	\$ 203,501	21.9%
Use of Property	<u>310,000</u>	<u>310,000</u>	<u>-</u>	0.0%
Total	<u>\$ 1,239,121</u>	<u>\$ 1,442,622</u>	<u>\$ 203,501</u>	16.4%

Permits, inspections, and fees on construction and alterations of buildings are required by the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses, concealed weapons permits, and fees for zoning, plan review, land transfers, plat and land use. These fees are projected to increase in FY2026 as a result of increased residential development. There are small changes adopted in the fee structure, primarily consisting of a \$5.00 technology fee with each application.

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments. The County is experiencing an upward trend in courthouse assessments.

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities. This is expected to remain consistent with current year trends. The County receives revenue from the rental of its facilities and equipment, such as the communication towers, as well as the sale of surplus property. An increase in revenue is expected.

	<b><u>FY2025</u></b> <b><u>Adopted</u></b>	<b><u>FY2026</u></b> <b><u>Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
<b>Charges for Services</b>				
Excess Clerk of Court/Land Records-				
Secure Remote Access	\$ 115,000	\$ 125,000	\$ 10,000	8.7%
Commonwealth's Attorney	6,000	6,000	-	0.0%
Law Enforcement	6,000	6,000	-	0.0%
Medic Transport Fee Recovery	2,200,000	2,475,000	275,000	12.5%
Parks & Recreation	839,250	1,009,000	169,750	20.2%
Library Fines & Fees	10,000	15,000	5,000	50.0%
Other	8,500	8,500	-	0.0%
Total	<u>\$ 3,184,750</u>	<u>\$ 3,644,500</u>	<u>\$ 459,750</u>	14.4%
<b>Fiscal Agent Fees</b>	<u>\$ 335,000</u>	<u>\$ 358,433</u>	<u>\$ 23,433</u>	7.0%
<b>Miscellaneous</b>	<u>\$ 240,000</u>	<u>\$ 180,000</u>	<u>\$ (60,000)</u>	-25.0%
<b>Recovered Costs</b>				
York-Poquoson Courthouse	\$ 628,195	\$ 721,508	\$ 93,313	14.9%
Records Management System	67,000	67,000	-	0.0%
Streetlight Program	20,000	20,000	-	0.0%
Signage	5,000	5,000	-	0.0%
Hampton 911	5,970	6,150	180	3.0%
Poquoson 911	414,225	426,485	12,260	3.0%
Williamsburg 911	683,110	703,330	20,220	3.0%
JCC 911	2,829,500	3,172,930	343,430	100.0%
Poquoson Cooperative Extension	13,435	13,400	(35)	-0.3%
Recovered Cost - Misc	4,000	4,000	-	0.0%
Total	<u>\$ 4,670,435</u>	<u>\$ 5,139,803</u>	<u>\$ 469,368</u>	10.0%

The County collects revenues for services exclusive of enterprise fund activities, which include fees charged by the Clerk of Court, Commonwealth's Attorney, Sheriff, Fire & Rescue, Mosquito Control, Parks & Recreation, the Library, Computer Support, and Freedom of Information Act requests. The FY2026 adopted budget reflects medical transport services at a rate of 150% of the 2025 Medicare fee schedule rates. As of January 1, 2025 the rates are as follows:

Basic Life Support	\$675.00
Advanced Life Support	\$801.00
Advanced Life Support Level 2	\$1,160.00
Mileage	\$13.70

The adopted Parks & Recreation fees are as follows:

Youth Team Sports	\$70 for the first child; \$110 for non-residents
Special Recreation Camp	\$500 County Residents; \$700 non-residents
Summer Fun Program	\$500 County Residents; \$700 non-residents
Before/After Program Care	
Summer Fun Program	\$160 County residents; \$230 non-residents
Field Trip Fever Program	\$40 County residents; \$50 non-residents (per trip)
Tennis or Pickleball Tournaments	\$30 per Adult Singles Entry \$50 per Adult Doubles Team Entry \$20 per Junior Singles Entry \$30 per Junior Doubles Team Entry
Roller Skating	\$8 per participant per session
Elementary/Middle School Gymnasium Rental	\$50 County residents per hour; Two (2) hour minimum; \$70 non-residents per hour; Two (2) hour minimum
Safety Town	\$40 resident; \$55 non-residents
Athletic Field Lights Use - Parks and School Sites	\$35 County residents per hour or any part thereof; \$60 non-residents per hour or any part thereof for athletic field lights per field - York County Little League and the Peninsula Youth Football and Cheerleading Organization are exempt from this fee
Park Athletic Fields	\$150 for residents per day per field; \$200 for non-residents per day per field for Tournaments, Camps and/or Games; \$50 per occurrence for field preparation \$35 for residents per hour for athletic field lights; \$60 for non-residents per hour

The County is the fiscal agent for various agencies including Colonial Behavioral Health and the Colonial Juvenile Services Commission, and receives a fee for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. The fees are based on a percentage of the agencies' and enterprise funds' budgets.

Miscellaneous revenue represents receipts from prior year refunds, procurement card rebates on the County's credit card transactions, returned checks, administrative fees, and other sources.

The County is reimbursed for costs associated with court services, streetlights & signage, the regional radio system, the addition of James City County in the consolidated E911 center, records management system, and Cooperative Extension. The court services costs are shared with the City of Poquoson based on a percentage determined by population and a court order. The court affirmed an agreement that changes the population percentage at each census year and now requires a management fee of 6% of the total program.

The County has a contractual agreement with the City of Poquoson to provide Cooperative Extension services for a fee.

## Revenue from the State

	<b>FY2025</b>	<b>FY2026</b>		
	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Mobile Home	\$ 15,000	\$ 15,000	\$ -	0.0%
Rolling Stock	22,000	22,000	-	0.0%
PPTRA	8,742,000	8,742,000	-	0.0%
Commonwealth's Attorney	719,275	750,615	31,340	4.4%
Commissioner of the Revenue	306,196	315,800	9,604	3.1%
Treasurer	282,231	295,500	13,269	4.7%
Registrar & Electoral Board	102,000	102,000	-	0.0%
Sheriff	3,550,080	3,745,300	195,220	5.5%
Clerk of Court	666,205	696,050	29,845	4.5%
VJCCA	55,000	55,000	-	0.0%
VA Supreme Court Extradition	10,000	10,000	-	0.0%
Library Grant	200,000	238,000	38,000	19.0%
Court Service Postage	8,000	8,000	-	0.0%
Wireless E-911	410,000	442,900	32,900	8.0%
DCJS Victim/Witness	44,258	44,258	-	0.0%
Total	<u>\$ 15,132,245</u>	<u>\$ 15,482,423</u>	<u>\$ 350,178</u>	2.3%

The County receives a share of certain revenues collected by the State. Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling (Section 58.1-2400 and 2402 of the Code of Virginia).

Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment (Section 58.1-2658 and 2658.1 of the Code of Virginia).

The State converted the Personal Property Tax Relief Act (PPTRA) from a vehicle-based entitlement program to a block grant program with a statewide cap on disbursements to local governments.

The County receives revenues for the State's share of expenditures in joint activities. These include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Registrar, Electoral Board, Sheriff and Clerk of Court. The amounts included in the FY2026 adopted budget reflect the estimates provided by the Virginia Compensation Board and actions taken by the General Assembly.

The County also receives revenues from the State designated for specific uses, including a pass-through grant from the Virginia Juvenile Community Crime Control Act (VJCCCA) for the Colonial Juvenile Services Commission, which is expected to be level. The Library grant is based on a preliminary figure provided by the State. Court service postage is estimated based on the expenditure budget and the Wireless E-911 revenue is projected to increase. Other grants include but are not limited to, grants from the Department of Health and Department of Criminal Justice Services (DCJS).

## Revenue from the Federal Government

	<b>FY2025</b>	<b>FY2026</b>		
	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Payment in Lieu of Taxes	\$ 12,000	\$ 12,000	\$ -	0.0%
DCJS Victim/Witness	92,943	92,943	-	0.0%
DCJS Domestic Violence	27,400	27,400	-	0.0%
Social Svcs CAP Reimbursement	215,000	280,000	65,000	30.2%
Library E-rate	10,000	10,000	-	0.0%
LEMPG	50,335	50,335	-	0.0%
Housing Assistance Vouchers	132,000	132,000	-	0.0%
Total	<b><u>\$ 539,678</u></b>	<b><u>\$ 604,678</u></b>	<b><u>\$ 65,000</u></b>	<b>12.0%</b>

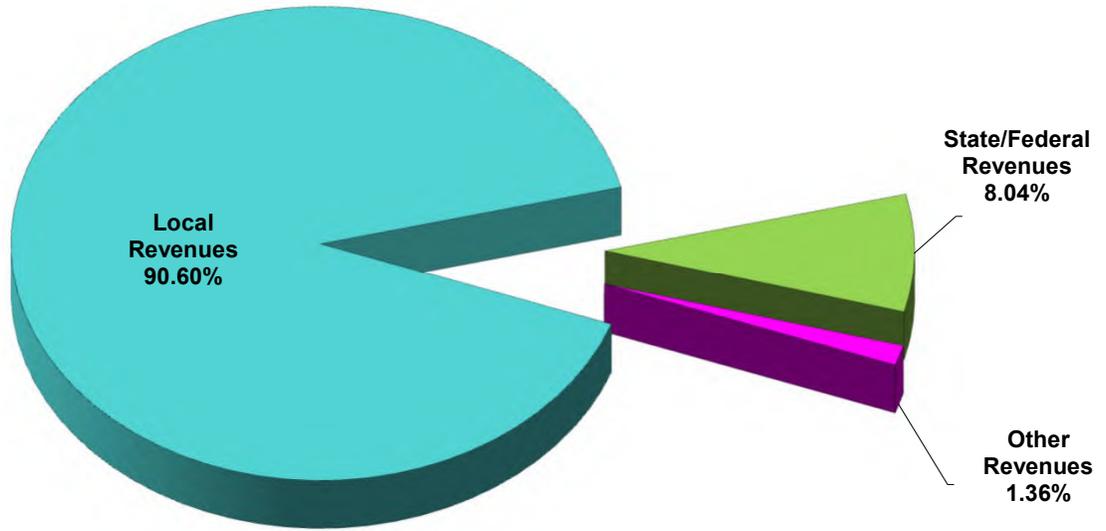
Payment in Lieu of Taxes represents a County-imposed service charge on real estate that is exempt from property taxation. The County also receives federal funding for its Housing Assistance, Victim-Witness and Domestic Violence programs. The County prepares an annual Cost Allocation Plan to recover administrative costs related to services performed for Social Services. The Library E-Rate program is a reimbursement-based program for telecommunications and internet charges. The Local Emergency Management Performance Grant (LEMPG) provides salary support for emergency management personnel.

## Other Financing Sources

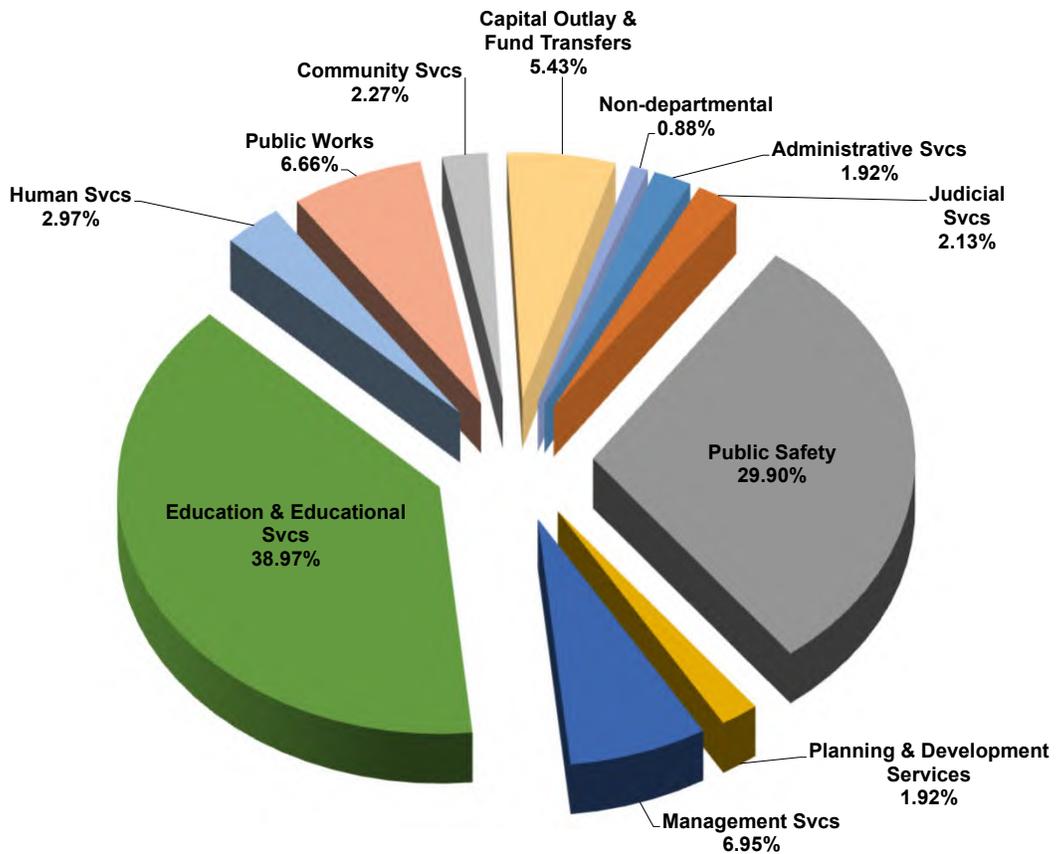
	<b>FY2025</b>	<b>FY2026</b>		
	<b><u>Adopted</u></b>	<b><u>Adopted</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
<b>Transfers from Other Funds</b>				
School Division	\$ 2,398,100	\$ 2,527,550	\$ 129,450	5.4%
CDA Special Revenue Fund	192,590	198,368	5,778	3.0%
Total	<b><u>\$ 2,590,690</u></b>	<b><u>\$ 2,725,918</u></b>	<b><u>\$ 135,228</u></b>	<b>5.2%</b>

The School Division has contracted with the County to maintain the school grounds and athletic fields, for video services operations, and for a portion of the emergency radio system maintenance contract. The School Division also has an arrangement with the Sheriff's Office for School Resource Officers at each high school and two officers to share at the four middle schools. The transfer from the Marquis Community Development Authority Special Revenue Account is for services provided to the facilities in the project area, per a Memorandum of Understanding.

**GENERAL FUND REVENUES  
FY2026 Adopted - BY SOURCE**



**GENERAL FUND EXPENDITURES  
FY2026 Adopted - BY FUNCTIONAL AREA**



# General Fund

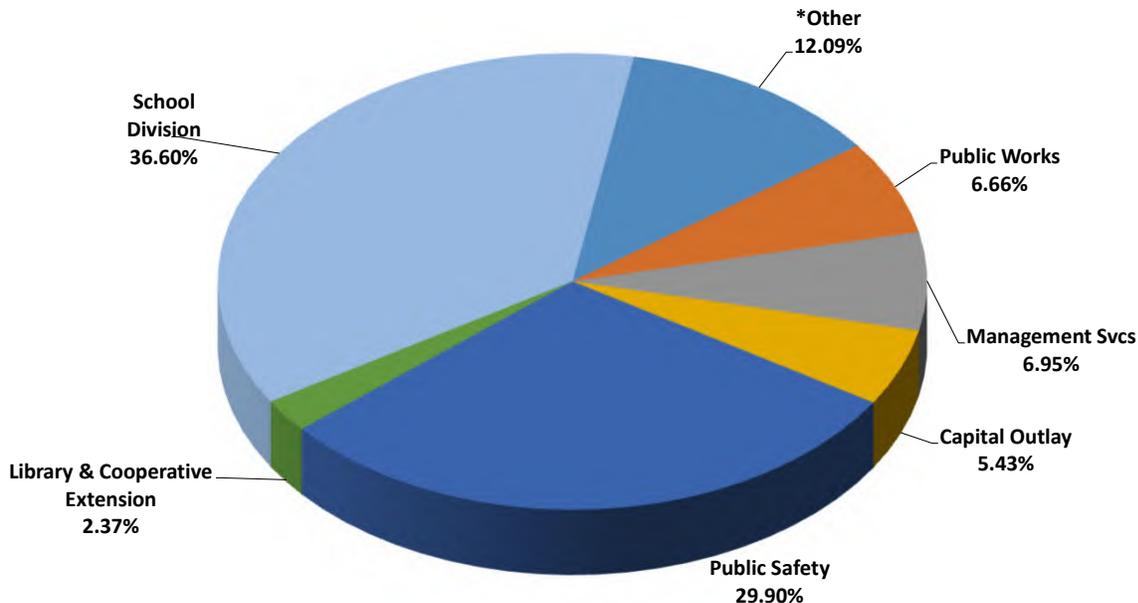
## Expenditure Summary

Activity Title	FY2023	FY2024	FY2025	FY2026	\$ Change	% Change
	Actual Expenditures	Actual Expenditures	Adopted Budget	Adopted Budget		
<b>Administrative Services</b>						
Board of Supervisors	\$ 404,792	\$ 431,386	\$ 445,699	\$ 486,949	\$ 41,250	9.3%
County Administration	631,320	588,248	771,795	813,495	41,700	5.4%
County Attorney	778,786	659,575	699,713	786,239	86,526	12.4%
Public Affairs	774,621	637,636	800,701	797,775	(2,926)	-0.4%
General Registrar's Office	576,639	761,267	739,278	751,956	12,678	1.7%
Electoral Board	95,877	190,568	182,675	202,988	20,313	11.1%
Subtotal	<u>3,262,035</u>	<u>3,268,680</u>	<u>3,639,861</u>	<u>3,839,402</u>	<u>199,541</u>	<u>5.5%</u>
<b>Judicial Services</b>						
Clerk of the Circuit Court	1,200,902	1,299,130	1,425,658	1,502,129	76,471	5.4%
Commonwealth's Attorney	1,472,154	1,583,816	1,722,647	1,867,419	144,772	8.4%
Victim-Witness Assistance Program	262,606	282,329	304,767	319,475	14,708	4.8%
Domestic Violence Program	63,916	91,811	99,126	104,440	5,314	5.4%
Circuit Court	136,007	173,531	188,973	195,494	6,521	3.5%
General District Court	16,455	18,108	37,150	37,150	-	0.0%
Juvenile & Domestic Relations Court	20,938	25,977	26,230	26,780	550	2.1%
Colonial Juvenile Services Commission	234,663	230,548	188,595	212,100	23,505	12.5%
Magistrate	1,120	1,436	2,000	3,000	1,000	50.0%
Subtotal	<u>3,408,761</u>	<u>3,706,686</u>	<u>3,995,146</u>	<u>4,267,987</u>	<u>272,841</u>	<u>6.8%</u>
<b>Public Safety</b>						
Sheriff - General Operations	3,741,934	4,612,646	3,683,263	4,095,133	411,870	11.2%
Sheriff - Law Enforcement	7,213,532	7,578,278	8,908,654	10,324,703	1,416,049	15.9%
Sheriff - Investigations	1,717,945	1,795,624	2,061,654	2,039,637	(22,017)	-1.1%
Sheriff - Civil Operations/Court Security	1,612,960	1,810,497	1,990,668	2,183,452	192,784	9.7%
Sheriff - Community Services	1,788,126	1,773,257	1,926,328	1,933,601	7,273	0.4%
Fire & Life Safety - Administration	602,123	763,435	845,134	1,016,420	171,286	20.3%
Fire & Life Safety - Fire & Rescue Operations	16,267,150	17,071,468	18,948,633	20,333,577	1,384,944	7.3%
Fire & Life Safety - Tech Services & Special Operations	542,155	690,798	744,768	769,739	24,971	3.4%
Fire & Life Safety - Prevention & Community Safety	440,695	519,345	552,775	583,203	30,428	5.5%
Fire & Life Safety - Support Services	701,067	730,131	855,930	887,785	31,855	3.7%
Fire & Life Safety - Animal Services	534,256	580,251	633,423	658,527	25,104	4.0%
Fire & Life Safety - Emergency Management	313,917	329,071	385,277	402,216	16,939	4.4%
Emergency Communications	5,194,124	7,668,700	8,408,533	9,172,129	763,596	9.1%
Radio Maintenance	1,252,249	1,415,026	1,509,727	1,548,100	38,373	2.5%
Security Services	128,504	68,232	168,500	149,000	(19,500)	-11.6%
Adult Corrections	2,690,025	3,125,727	3,284,405	3,561,652	277,247	8.4%
Juvenile Corrections	248,630	215,077	188,945	191,369	2,424	1.3%
Subtotal	<u>44,989,392</u>	<u>50,747,563</u>	<u>55,096,617</u>	<u>59,850,243</u>	<u>4,753,626</u>	<u>8.6%</u>
<b>Planning &amp; Development Services</b>						
Administration	372,969	338,295	419,019	401,057	(17,962)	-4.3%
Building Safety	1,247,735	1,308,325	1,582,591	1,627,174	44,583	2.8%
Board of Zoning / Subdivision Appeals	2,286	1,184	5,910	5,910	-	0.0%
Development Services	879,653	1,058,004	1,214,485	1,286,765	72,280	6.0%
Planning	406,580	445,661	527,253	493,326	(33,927)	-6.4%
Planning Commission	15,859	14,900	25,400	25,825	425	1.7%
Subtotal	<u>2,925,082</u>	<u>3,166,369</u>	<u>3,774,658</u>	<u>3,840,057</u>	<u>65,399</u>	<u>1.7%</u>
<b>Management Services</b>						
Finance Administration	251,908	298,666	404,769	364,711	(40,058)	-9.9%
Accounting & Financial Reporting	452,497	544,378	580,784	617,713	36,929	6.4%
Budget	311,230	341,905	399,971	418,969	18,998	4.8%
Fiscal Accounting Services	944,781	980,554	948,935	1,078,737	129,802	13.7%
Central Purchasing	520,097	490,466	582,697	579,182	(3,515)	-0.6%
Central Insurance	269,260	283,528	479,252	531,406	52,154	10.9%
Information Technology	2,856,181	2,976,558	3,215,106	3,494,718	279,612	8.7%
Human Resources	1,255,318	1,331,871	1,658,225	1,709,178	50,953	3.1%
Commissioner of the Revenue	1,594,537	1,499,369	1,790,409	1,775,258	(15,151)	-0.9%
Treasurer	1,171,000	1,245,407	1,453,835	1,511,648	57,813	4.0%
Real Estate Assessment	786,456	935,782	1,009,422	1,055,195	45,773	4.5%
Economic Development	201,130	208,630	214,394	207,300	(7,094)	-3.3%
Department of Economic and Tourism Development	543,278	340,494	536,104	559,899	23,795	4.4%
Subtotal	<u>11,157,673</u>	<u>11,477,608</u>	<u>13,273,903</u>	<u>13,903,914</u>	<u>630,011</u>	<u>4.8%</u>

# General Fund Expenditure Summary

Activity Title	FY2023 Actual Expenditures	FY2024 Actual Expenditures	FY2025 Adopted Budget	FY2026 Adopted Budget	\$ Change	% Change
<b>Education &amp; Educational Services</b>						
School Ops & Capital/Debt Svc - Local	67,529,262	69,312,889	71,528,984	<b>73,275,809</b>	1,746,825	2.4%
Library Services	3,653,710	4,064,331	4,441,402	<b>4,653,429</b>	212,027	4.8%
Cooperative Extension	53,917	82,815	88,963	<b>88,719</b>	(244)	-0.3%
Subtotal	<u>71,236,889</u>	<u>73,460,035</u>	<u>76,059,349</u>	<u><b>78,017,957</b></u>	<u>1,958,608</u>	<u>2.6%</u>
<b>Human Services</b>						
Social Services - Local Share	2,511,430	2,612,303	2,985,651	<b>3,506,821</b>	521,170	17.5%
Payments to Outside Entities	2,062,673	2,182,306	2,262,411	<b>2,440,175</b>	177,764	7.9%
Subtotal	<u>4,574,103</u>	<u>4,794,609</u>	<u>5,248,062</u>	<u><b>5,946,996</b></u>	<u>698,934</u>	<u>13.3%</u>
<b>Public Works</b>						
Administration	238,574	280,506	275,309	<b>296,189</b>	20,880	7.6%
Engineering & Facility Maintenance	4,122,300	4,549,097	5,142,223	<b>5,481,998</b>	339,775	6.6%
Grounds Maintenance & Construction	4,152,147	4,301,338	4,661,081	<b>5,066,825</b>	405,744	8.7%
Stormwater Operations	1,189,289	1,177,344	1,237,689	<b>1,316,747</b>	79,058	6.4%
Mosquito Control	928,611	1,001,814	1,105,845	<b>1,164,180</b>	58,335	5.3%
Subtotal	<u>10,630,921</u>	<u>11,310,099</u>	<u>12,422,147</u>	<u><b>13,325,939</b></u>	<u>903,792</u>	<u>7.3%</u>
<b>Community Services</b>						
Administration	385,104	404,221	599,779	<b>484,323</b>	(115,456)	-19.3%
Housing	850,292	844,037	865,524	<b>940,430</b>	74,906	8.7%
Parks & Recreation	2,350,557	2,660,289	3,066,210	<b>3,124,275</b>	58,065	1.9%
Subtotal	<u>3,585,953</u>	<u>3,908,547</u>	<u>4,531,513</u>	<u><b>4,549,028</b></u>	<u>17,515</u>	<u>0.4%</u>
<b>Capital Outlay &amp; Fund Transfers</b>						
Capital Outlay & Fund Transfers	32,045,513	18,516,377	9,580,820	<b>10,871,275</b>	1,290,455	13.5%
Subtotal	<u>32,045,513</u>	<u>18,516,377</u>	<u>9,580,820</u>	<u><b>10,871,275</b></u>	<u>1,290,455</u>	<u>13.5%</u>
<b>Non-Departmental</b>						
Contributions	385,431	371,218	586,304	<b>576,465</b>	(9,839)	-1.7%
Non-Departmental Employee Benefits	1,419,213	1,455,025	557,244	<b>457,244</b>	(100,000)	-18.0%
Appropriated Reserves	21,570	25,718	200,000	<b>750,000</b>	550,000	275.0%
Emergencies and Disasters	290,826	98,792	-	<b>-</b>	-	0.0%
Subtotal	<u>2,117,040</u>	<u>1,950,753</u>	<u>1,343,548</u>	<u><b>1,783,709</b></u>	<u>440,161</u>	<u>32.8%</u>
<b>Totals</b>	<u><b>\$ 189,933,362</b></u>	<u><b>\$ 186,307,326</b></u>	<u><b>\$ 188,965,624</b></u>	<u><b>\$ 200,196,507</b></u>	<u><b>\$ 11,230,883</b></u>	<u><b>5.9%</b></u>

## Use of General Fund Expenditures Fiscal Year 2026 Adopted



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

# Administrative & Legal Services

## Department Overview

This office is responsible for the overall governing, communications, and legal activities of the County.

## Mission

To maintain and improve the quality of life for all County residents through efficient, effective, and transparent County government.

## Goals:

- Develop and sustain a culture of transparency, accessibility, and accountability.
- Exercise sound financial management practices and responsible stewardship of County resources.
- Deliver effective and efficient services to County citizens.
- Inform the public of County news and engage citizens in important decisions facing the County.



## **County Administration**

- Oversees and directs the daily administrative and workforce operations of the County.
- Develops an annual budget and administers the fiscal responsibilities set by the Board of Supervisors.
- Provides administrative and legislative support services to the Board of Supervisors.
- Represents the County's interests in regional partnerships and initiatives.

## **County Attorney**

- Provides quality and timely legal services to County leadership including the Board of Supervisors and their Boards and Commissions.
- Provides representation to the School Board, the Economic Development Authority, and to the Department of Social Services.
- Maintains a state-of-the-art legal office. Follows state and federal law developments in the legal field so that the office's many clients can be provided timely and accurate legal advice.

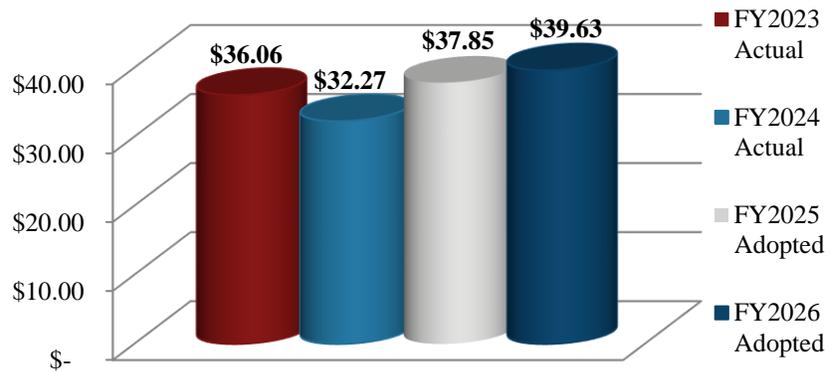
## **Public Affairs**

- Public Affairs manages the York County website, subscriber email lists, and the County's social media as the most effective tools to communicate important and urgent messaging to citizens. In addition to these platforms, Citizen News Weekly and Quarterly editions are produced, emailed, and posted with details on County programs, services, and events. The County cable channels (WYCG-TV and WYCSO-TV) produce live cablecasts and streaming of the Board of Supervisors, Planning Commission, and School Board meetings for citizens to see in real-time their elected officials at work. These meetings are aired live through local cable providers, the County and School websites, and on demand across various County and School social and video platforms. The meetings are available along with locally produced programs and regional videos of interest to our citizens.

# Administrative & Legal Services



General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Public Meetings	180	183	186	195
Number of Boards and Commission Members appointed	91	92	101	101
Number of Contracts reviewed and approved	134	150	150	150
Citizen Communications (Social Media Posts, Subscriber Emails & Citizen News Editions)	43,613	67,197	68,231	68,231
Website Page Views	3,384,558	3,203,526	3,203,526	3,203,526



**York County  
Departmental Budget Documents**

**Board of Supervisors**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 175,298	\$ 191,718	\$ 187,597	\$ 202,482
Contractual Services	153,854	143,648	152,880	165,700
Internal Services	11,635	20,185	23,197	24,687
Other Charges	61,335	69,980	73,600	74,255
Materials & Supplies	2,670	5,855	8,425	19,825
Total Budgetary Costs	<u>\$ 404,792</u>	<u>\$ 431,386</u>	<u>\$ 445,699</u>	<u>\$ 486,949</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 404,792	\$ 431,386	\$ 445,699	\$ 486,949
Total Revenues	<u>\$ 404,792</u>	<u>\$ 431,386</u>	<u>\$ 445,699</u>	<u>\$ 486,949</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase in Contractual Services is attributed to an increase in cost for auditing services.
- Materials & Supplies increase is due to the addition of Flashvote survey software.

**York County  
Departmental Budget Documents**

**County Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 563,828	\$ 509,126	\$ 661,239	\$ <b>689,187</b>
Contractual Services	464	2,063	5,350	<b>6,550</b>
Internal Services	36,219	43,857	50,806	<b>58,173</b>
Other Charges	25,833	24,846	41,800	<b>45,935</b>
Materials & Supplies	4,976	7,448	12,600	<b>13,650</b>
Capital Outlay	-	908	-	-
Total Budgetary Costs	<u>\$ 631,320</u>	<u>\$ 588,248</u>	<u>\$ 771,795</u>	<u>\$ <b>813,495</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 631,320	\$ 588,248	\$ 771,795	\$ <b>813,495</b>
Total Revenues	<u>\$ 631,320</u>	<u>\$ 588,248</u>	<u>\$ 771,795</u>	<u>\$ <b>813,495</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	4.55	4.55	4.55	<b>4.55</b>
Total Staffing	<u>4.55</u>	<u>4.55</u>	<u>4.55</u>	<u><b>4.55</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.

**York County**  
**Departmental Budget Documents**

**County Attorney**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 702,877	\$ 513,148	\$ 653,539	\$ 734,902
Contractual Services	40,670	106,717	6,730	6,730
Internal Services	7,757	9,330	10,744	15,972
Other Charges	6,388	5,029	8,925	8,860
Materials & Supplies	21,094	14,431	19,025	19,025
Capital Outlay	-	10,920	750	750
Total Budgetary Costs	<u>\$ 778,786</u>	<u>\$ 659,575</u>	<u>\$ 699,713</u>	<u>\$ 786,239</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 778,786	\$ 659,575	\$ 699,713	\$ 786,239
Total Revenues	<u>\$ 778,786</u>	<u>\$ 659,575</u>	<u>\$ 699,713</u>	<u>\$ 786,239</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalentents (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County**  
**Departmental Budget Documents**

**Public Affairs**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 708,932	\$ 534,330	\$ 673,579	\$ <b>670,337</b>
Contractual Services	18,245	41,010	48,845	<b>57,345</b>
Internal Services	41,284	50,699	59,602	<b>58,418</b>
Other Charges	4,086	6,825	15,675	<b>8,375</b>
Materials & Supplies	2,074	4,772	3,000	<b>3,300</b>
Total Budgetary Costs	<u>\$ 774,621</u>	<u>\$ 637,636</u>	<u>\$ 800,701</u>	<u>\$ <b>797,775</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 732,621	\$ 582,191	\$ 758,701	\$ <b>755,775</b>
Transfers from Other Funds	42,000	55,445	42,000	<b>42,000</b>
Total Revenues	<u>\$ 774,621</u>	<u>\$ 637,636</u>	<u>\$ 800,701</u>	<u>\$ <b>797,775</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	8.00	6.00	5.85	<b>5.85</b>
Total Staffing	<u>8.00</u>	<u>6.00</u>	<u>5.85</u>	<u><b>5.85</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increased due to the addition of the chatbot functionality to the County website.

# Election Services

## Department Overview

Responsible for the elections held within the County and all voter services and education.

## Mission

To register, reinstate, transfer, and update voter records for any qualified resident of Virginia, and to oversee all elections and polling in compliance with federal, state, and local election laws.

## Goals:

- To provide all County residents the opportunity to register to vote.
- To offer absentee voting to all qualified voters of the County of York who request this service.
- To ensure every precinct conducts fair and impartial elections and a safe and secure voting environment is provided to each voter.
- To educate the public regarding the administration of elections in the County and Commonwealth.



## **General Registrar's Office**

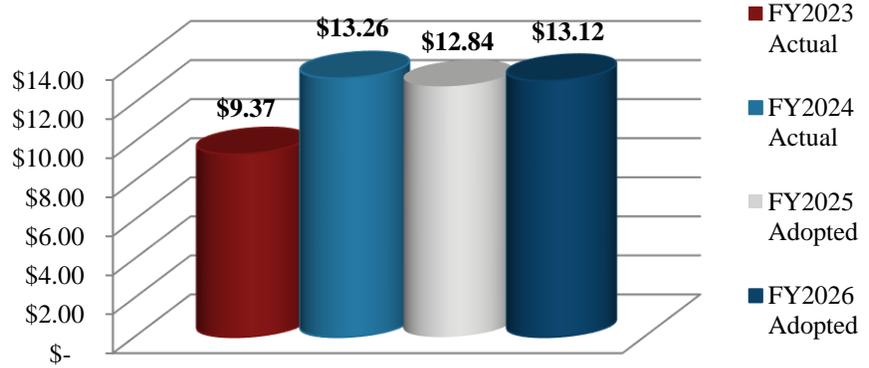
- Registers all qualified York County residents to vote.
- Complies with federal, state, and local election laws.
- Provides timely and quality service to residents, candidates, news media, and elected officials.
- Increases public awareness of voter registration and absentee voting processes.
- Assists the Electoral Board with their various responsibilities.

## **Electoral Board**

- Conducts elections according to the federal, state, and local election laws.
- Appoints a qualified Registrar and approves the number of deputies.
- Recruits, appoints, and trains qualified Officers of Election.
- Purchases and maintains voting equipment and materials approved by the State Board of Elections.
- Certifies elections accurately and expeditiously.
- Provides information to the public about the election process in conjunction with the Registrar's Office.
- Ensures records are accurate.

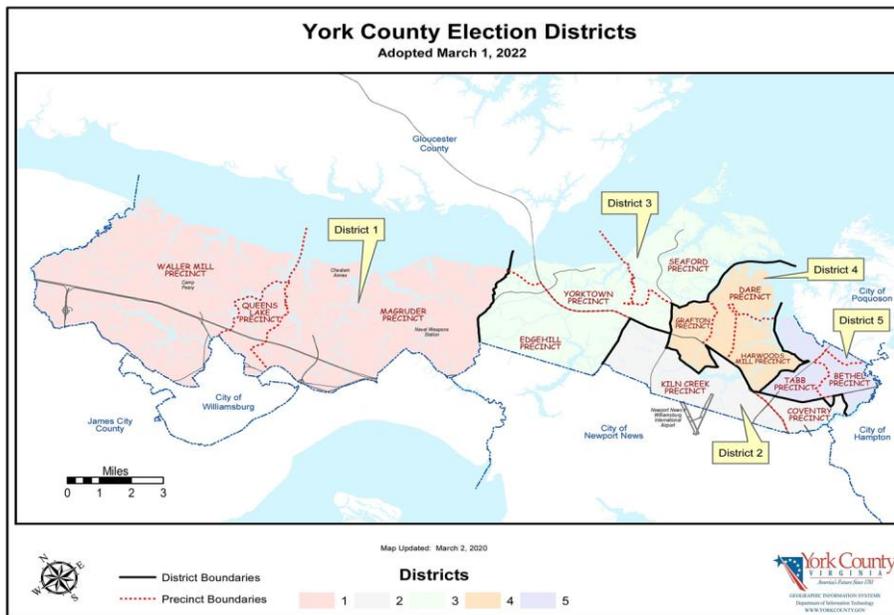
# Election Services

## General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of registered voters	50,339	52,051	52,000	52,000
Number of absentee voters:				
<i>November</i>	12,033	13,480	15,000	15,000
<i>March</i>	–	3321	–	–
<i>June</i>	–	2,150	–	2,500
Number of ballots printed each election:				
<i>November</i>	52,950	53,050	54,000	57,200
<i>March</i>	–	70800	–	–
<i>June</i>	–	74,800	–	78,000



**York County**  
**Departmental Budget Documents**

**General Registrar's Office**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 407,585	\$ 549,312	\$ 514,206	\$ 532,293
Contractual Services	12,330	14,505	39,700	37,200
Internal Services	26,702	51,279	40,347	39,488
Other Charges	18,049	26,325	28,075	26,025
Materials & Supplies	2,061	8,022	3,950	3,950
Leases & Rentals	109,912	111,824	113,000	113,000
Total Budgetary Costs	<u>\$ 576,639</u>	<u>\$ 761,267</u>	<u>\$ 739,278</u>	<u>\$ 751,956</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 486,935	\$ 614,018	\$ 646,278	\$ 658,956
State Shared Expenses	89,704	147,249	93,000	93,000
Total Revenues	<u>\$ 576,639</u>	<u>\$ 761,267</u>	<u>\$ 739,278</u>	<u>\$ 751,956</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	3.50	3.50	3.50	3.50
Total Staffing	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Electoral Board**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 19,965	\$ 22,123	\$ 14,065	\$ 21,728
Contractual Services	69,747	157,295	158,800	155,800
Other Charges	4,077	4,358	5,460	5,560
Materials & Supplies	2,088	6,792	4,350	19,900
Total Budgetary Costs	<u>\$ 95,877</u>	<u>\$ 190,568</u>	<u>\$ 182,675</u>	<u>\$ 202,988</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 95,877	\$ 180,150	\$ 173,675	\$ 193,988
State Shared Expenses	-	10,418	9,000	9,000
Total Revenues	<u>\$ 95,877</u>	<u>\$ 190,568</u>	<u>\$ 182,675</u>	<u>\$ 202,988</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Materials & Supplies increased due to the scheduled replacement of several voting booths.

# Clerk of the Circuit Court

## **Department Overview**

The Clerk of the Circuit Court is an elected official and serves as the custodian of all permanent records for the residents of York County and the City of Poquoson while maintaining public and support legal services.

## **Mission**

To provide exceptional court related services to the citizens of the County of York and City of Poquoson.



## **Goals:**

- Serve the judicial process with professional administrative support to the judges.
- Protect the public safety of the community as a consultant to prosecutors and law enforcement officials and through exemplary administration of grand juries and criminal records.
- Continually enhance technology to provide patrons with excellent court and public services with the highest standards of effectiveness, efficiency and accuracy.
- Continually educate the public on the services and responsibilities associated with the York County-Poquoson Circuit Court Clerk's Office.

## **Custodian of Records**

The Circuit Court is the Court of Record. Wherein the Clerk is charged with being the Custodian of Records for all records filed in the Circuit Court Clerk's Office including: Land Records consisting of deeds, deeds of trust, plats, boundary line adjustments; Election Records; Felony and Misdemeanor Criminal Cases; and Civil Cases, including but not limited to, adoptions, divorces, contract disputes, name changes, and restoration of rights. As the custodian of these records, the Clerk has the responsibility to maintain and preserve these records that date back to 1633.

## **Public Safety**

The Clerk's role requires the administration of justice by the assurance of due process including but not limited to docket management related to speedy trial, collection of fines and costs, reporting case information to a variety of governmental agencies related to criminal convictions, commitments of sexually violent predators, terms of incarceration of criminal defendants, issuing warrants of arrest, and preparing criminal court orders and other legal documents such as referrals to probation.

## **Public Services**

The Clerk provides a variety of public services such as the recordation of land records consisting of deeds, deeds of trust, power of attorney, certificates of satisfaction, judgments and judgment releases, issuance of Marriage Licenses, Concealed Handgun Permits, and filing of Military Discharge papers (DD-214). The Clerk is also responsible for qualifying and administering a variety of Oaths of Office, such as Marriage Celebrants and/or Ministers, Notary Public appointments, Elected Officials and/or their designees, and locally appointed positions.

## **Probate/Fiduciary**

The Clerk ensures the authentication of the will, conducts a legal hearing with witnesses, makes a legal appointment of an executor or administrator of a decedent's estate, and prepares legal documents and orders related to the handling of the estate. The Clerk collects the applicable estate taxes for the Commonwealth. The Clerk is also responsible for the appointment and qualification of guardians and/or conservators for minors or incapacitated adults.

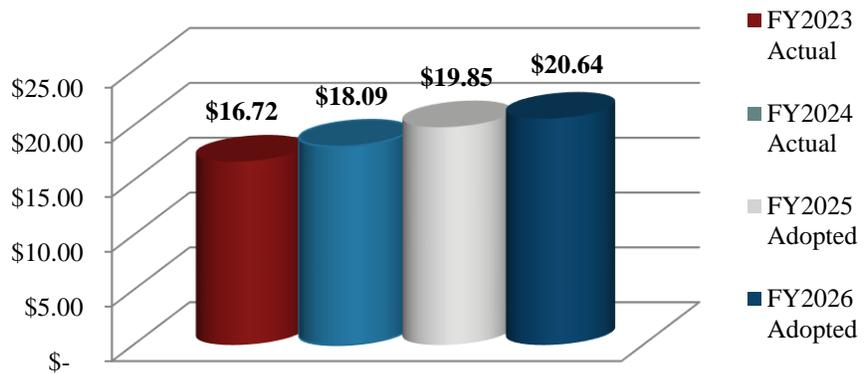
## **Court Services**

The Clerk provides direct administrative support to the judges in court proceedings and prepares many legal documents for the court such as criminal court orders that memorialize the outcome of a criminal court case, summonses and legal service of process, authorizations for arrest, and other judicial directives. The Clerk is responsible for maintaining all court files and ensuring proper recordkeeping of the legal documents.

# Clerk of the Circuit Court

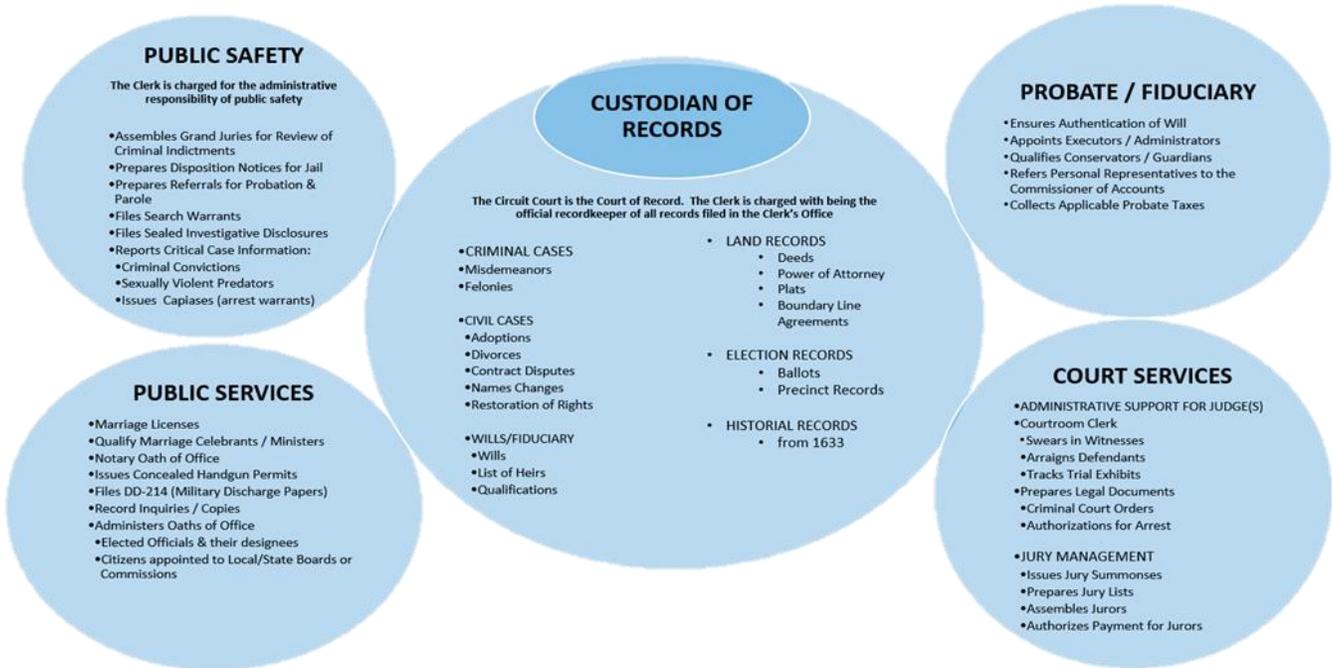


General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Grand Juries	6	6	6	6
Number of court proceedings/cases	2,371	3,685	2,200+/-	2,200+/-
Number of deeds recorded	19,537	17,351	21,000+/-	21,000+/-



**York County  
Departmental Budget Documents**

**Clerk of the Circuit Court**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,107,920	\$ 1,215,039	\$ 1,367,064	\$ 1,442,085
Contractual Services	14,517	5,926	27,000	25,500
Internal Services	5,333	6,998	10,544	12,344
Other Charges	7,196	8,960	12,100	12,000
Materials & Supplies	7,006	6,662	8,950	10,200
Capital Outlay	58,930	55,545	-	-
Total Budgetary Costs	<u>\$ 1,200,902</u>	<u>\$ 1,299,130</u>	<u>\$ 1,425,658</u>	<u>\$ 1,502,129</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 367,833	\$ 539,202	\$ 568,453	\$ 670,079
Permits, Fees, Regulatory Licenses	2,025	2,008	2,500	2,500
Charges For Services	125,609	272	115,500	125,500
Miscellaneous	-	-	65,000	-
State Shared Expenses	695,222	746,570	666,205	696,050
State Aid & Grants	10,213	11,078	8,000	8,000
Total Revenues	<u>\$ 1,200,902</u>	<u>\$ 1,299,130</u>	<u>\$ 1,425,658</u>	<u>\$ 1,502,129</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	15.00	15.00	16.00	16.00
Total Staffing	<u>15.00</u>	<u>15.00</u>	<u>16.00</u>	<u>16.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# Commonwealth's Attorney

## Department Overview

The Commonwealth's Attorney is the elected official responsible for prosecuting all felonies, misdemeanor appeals, and certain misdemeanors and criminal forfeiture cases originating in York County and the City of Poquoson.

## Mission

To maintain and improve the quality of life for all County residents through efficient, effective, and transparent County judicial actions and support victims through programs and services.



## Goals:

- Prosecute criminal cases vigorously, successfully and efficiently to protect the citizens of York County and the City of Poquoson.
- Ensure that all crime victims are treated with sensitivity and professionalism by the criminal justice system.
- Provide effective assistance and guidance to law enforcement personnel servicing York County and the City of Poquoson.
- Provide prompt and accurate responses to inquiries from York County and Poquoson residents.



## **Commonwealth's Attorney**

- Manages an office of eight attorneys and numerous paralegals and legal assistants.
- Supervises the Victim-Witness Assistance program and the Domestic Violence Program.
- Prosecutes felonies and misdemeanors in the Circuit Court, General District Court, and Juvenile and Domestic Relations Court.
- Works closely with the other Constitutional Officers, Sheriff, and Clerk of Court to ensure effective and efficient court operations.

## **Victim-Witness Assistance Program**

- Treats victims with dignity and respect, reduces victim trauma, and assists clients in understanding and participating in the court process and assists them in receiving services required by law.
- Responds to the emotional and physical needs of crime victims and assists victims of crime in stabilizing their lives after victimization.
- Provides clients with information and referrals for services in the community while promoting accountability, innovation, and excellence in providing service to clients through multiple communications channels and partnerships.

## **Domestic Violence Program**

- Prosecutes every case of domestic violence, sexual assault, violation of protective orders, and stalking affecting adult women in York County and the City of Poquoson.
- Coordinates efforts among law enforcement, prosecutors, victim assistance programs, and victim advocacy groups within our jurisdictions to better meet the needs of women as victims.
- Maintains case records and statistics on victims in our jurisdictions to validate the impact a dedicated prosecutor has on the Court system and on the women being served.



**York County**  
**Departmental Budget Documents**

**Commonwealth's Attorney**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,400,658	\$ 1,499,901	\$ 1,606,125	\$ 1,751,913
Contractual Services	16,407	15,859	22,920	22,470
Internal Services	28,602	39,070	49,908	50,746
Other Charges	15,708	16,566	29,784	28,130
Materials & Supplies	10,779	12,420	13,910	14,160
Total Budgetary Costs	<u>\$ 1,472,154</u>	<u>\$ 1,583,816</u>	<u>\$ 1,722,647</u>	<u>\$ 1,867,419</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 839,971	\$ 938,077	\$ 957,872	\$ 1,071,304
Fines & Forfeitures	28,683	34,054	39,000	39,000
Charges For Services	5,752	7,160	6,500	6,500
State Shared Expenses	597,748	604,525	719,275	750,615
Total Revenues	<u>\$ 1,472,154</u>	<u>\$ 1,583,816</u>	<u>\$ 1,722,647</u>	<u>\$ 1,867,419</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	14.00	14.00	14.00	14.00
Total Staffing	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Victim-Witness Assistance Program**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 241,707	\$ 256,569	\$ 271,359	\$ <b>286,304</b>
Contractual Services	3,510	3,997	5,103	<b>6,139</b>
Internal Services	7,757	9,330	10,744	<b>10,486</b>
Other Charges	6,322	8,348	14,640	<b>13,625</b>
Materials & Supplies	3,310	4,085	2,921	<b>2,921</b>
Total Budgetary Costs	<u>\$ 262,606</u>	<u>\$ 282,329</u>	<u>\$ 304,767</u>	<u>\$ <b>319,475</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 135,629	\$ 149,905	\$ 167,566	\$ <b>182,274</b>
State Aid & Grants	38,004	42,718	44,258	<b>44,258</b>
Federal Aid & Grants	88,973	89,706	92,943	<b>92,943</b>
Total Revenues	<u>\$ 262,606</u>	<u>\$ 282,329</u>	<u>\$ 304,767</u>	<u>\$ <b>319,475</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	<b>3.00</b>
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u><b>3.00</b></u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Domestic Violence Program**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 59,968	\$ 86,135	\$ 91,914	\$ <b>97,267</b>
Contractual Services	1,206	972	1,280	<b>1,280</b>
Internal Services	1,939	2,333	2,812	<b>2,743</b>
Other Charges	350	1,625	2,380	<b>2,380</b>
Materials & Supplies	453	746	740	<b>770</b>
Total Budgetary Costs	<u>\$ 63,916</u>	<u>\$ 91,811</u>	<u>\$ 99,126</u>	<u>\$ <b>104,440</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 32,396	\$ 62,926	\$ 71,726	\$ <b>77,040</b>
Federal Aid & Grants	31,520	28,885	27,400	<b>27,400</b>
Total Revenues	<u>\$ 63,916</u>	<u>\$ 91,811</u>	<u>\$ 99,126</u>	<u>\$ <b>104,440</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	0.75	0.75	0.75	<b>0.75</b>
Total Staffing	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u><b>0.75</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown



# Other Court – Related Judicial Services

## **Department Overview**

Other Court-Related Judicial Services encompasses multiple services accomplished through the divisions below.

## **Mission**

To provide service to York-Poquoson citizens and the general public for the improvement of the quality of life and to do so with accuracy in the administration of justice.



## **Goals:**

- To promptly hear and decide matters brought before the court, without bias or prejudice, remaining faithful to the law, and not be swayed by partisan interests, public clamor, or fear of criticism.
- To require order, decorum, and civility in proceedings before the court.
- To process all case papers in an accurate and timely manner, keep Court records, and provide information to the parties involved in a case to the extent permitted by law.
- To work with and assist all law enforcement agencies, as well as other agencies, in the effective flow of all cases before the Court.
- To continue the commitment to rehabilitate those who come before the Court, in addition to protecting the public and holding juvenile offenders accountable for their actions.
- To strengthen all existing programs by offering an enhanced level of therapeutic services through the integration of those services and providing accessible and effective treatment for our troubled youth and their families.



## **Circuit Court**

- Handles most civil cases with claims of more than \$25,000.
- Shares authority with the general district court to hear matters involving claims between \$4,500 and \$25,000, and in civil cases for personal injury and wrongful death up to \$50,000.
- Handles family matters, including divorce. In addition, the circuit court hears cases appealed from the general district court and from the juvenile and domestic relations district court.

## **General District Court**

- Handles traffic violations, hears minor criminal cases known as misdemeanors, and conducts preliminary hearings for more serious criminal cases called felonies.
- Has exclusive authority to hear civil cases with claims of \$5,000 or less and shares authority with the circuit court to hear cases with claims between \$5,000 and \$25,000, and up to \$50,000 in civil cases for personal injury and wrongful death.
- Examples of civil cases are landlord and tenant disputes, contract disputes, and suits in debt.

# Other Court – Related Judicial Services

## Juvenile & Domestic Relations District Court

- Hears all matters involving juveniles such as criminal or traffic matters. Juvenile delinquency cases are cases involving a minor under the age of 18 who has been accused of committing an offense that would be considered criminal if committed by an adult.
- Handles other matters involving the family such as custody, support, and visitation.
- Hears family abuse cases, in which adults have been accused of child abuse or neglect, and criminal cases where the defendant and alleged victim are family or household members.
- Hears truancy and foster care cases.
- Hears other cases including those pertaining to: children accused of delinquent acts, traffic infractions, or status offenses; children in need of services or supervision; children for whom relief of custody or termination of parental rights is sought; children seeking emancipation; adults accused of child abuse or neglect, or of offenses against a family or household member; spouses seeking support after separation; and enforcement of support orders.

## Colonial Juvenile Services Commission

- Reviews all discretionary grants and funding opportunities that provide fundamental and essential juvenile services in all Commission localities.
- Works closely with all community-based agencies that provide services to adolescents in an attempt to provide a true local continuum of services.
- Continues to provide a system of services based upon an annual review of court-related data and an objective assessment of the need for services and programs with the 9<sup>th</sup> Judicial District Court Services unit and supported by the juvenile judges.
- Administers the programs with member jurisdictions from the City of Williamsburg and the Counties of York, Gloucester, and James City, with York County as the managing jurisdiction.

## Magistrate

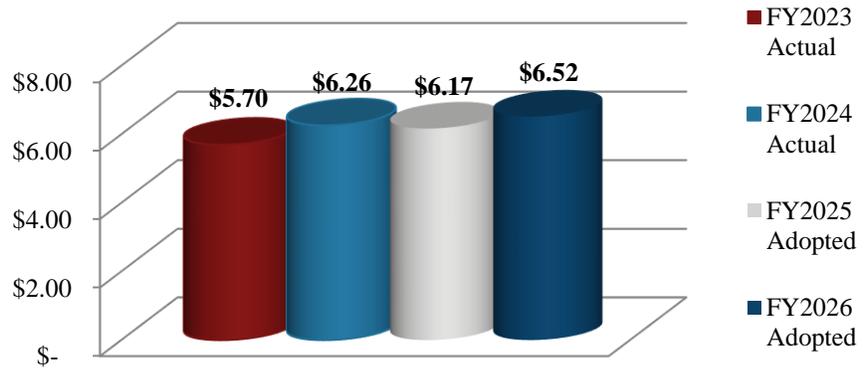
- As an independent judicial officer of the Commonwealth of Virginia, provides judicial services 24 hours a day, 7 days a week, 365 days a year.
- Issues arrest processes and summonses on the basis of complaints by citizens and law enforcement officers.
- Issues search warrants to law enforcement officials.
- Conducts bail hearings for persons under arrest to determine release conditions, if any, or whether to commit to jail.
- Issues civil judicial processes upon presentation of sufficient evidence, such as mental health commitment orders and emergency protective orders.
- Effectively utilizes all communications and technical resources to improve the delivery of magistrate services.



# Other Court - Related Judicial Services



General Fund Expenditures Per Capita



**Key Service Indicators:**

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Circuit Court cases	4,325	3,630	3,810	3,922
General District Court cases	18,498	21,929	23,000	24,000
Juvenile & Domestic Relations Court cases	3,546	3,952	3,976	3,976
York processes issued by the Magistrate	5,864	7,186	8,000	8,500

**York County**  
**Departmental Budget Documents**

**Circuit Court**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 131,448	\$ 168,612	\$ 176,718	\$ <b>185,382</b>
Contractual Services	539	66	800	<b>800</b>
Internal Services	1,939	2,333	3,515	<b>1,372</b>
Other Charges	503	519	2,340	<b>2,340</b>
Materials & Supplies	1,578	2,001	5,600	<b>5,600</b>
Total Budgetary Costs	<u>\$ 136,007</u>	<u>\$ 173,531</u>	<u>\$ 188,973</u>	<u>\$ <b>195,494</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ (253,554)	\$ (420,284)	\$ (439,222)	\$ <b>(526,014)</b>
Recovered Costs	389,561	593,815	628,195	<b>721,508</b>
Total Revenues	<u>\$ 136,007</u>	<u>\$ 173,531</u>	<u>\$ 188,973</u>	<u>\$ <b>195,494</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	<b>2.00</b>
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u><b>2.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased due to a reduction in the information technology cost for this division.

**York County**  
**Departmental Budget Documents**

**General District Court**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 6,566	\$ 6,726	\$ 19,200	\$ 19,200
Internal Services	-	-	300	300
Other Charges	6,999	7,844	10,300	10,300
Materials & Supplies	2,890	3,538	7,350	7,350
Total Budgetary Costs	<u>\$ 16,455</u>	<u>\$ 18,108</u>	<u>\$ 37,150</u>	<u>\$ 37,150</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 11,738	\$ 14,254	\$ 31,150	\$ 31,150
Charges For Services	4,717	3,854	6,000	6,000
Total Revenues	<u>\$ 16,455</u>	<u>\$ 18,108</u>	<u>\$ 37,150</u>	<u>\$ 37,150</u>

Major Budget Variances

- There are no significant changes programmed for FY2026.

**York County**  
**Departmental Budget Documents**

**Juvenile & Domestic Relations Court**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 4,696	\$ 4,919	\$ 5,530	\$ <b>6,180</b>
Internal Services	396	878	300	<b>300</b>
Other Charges	9,429	11,871	12,100	<b>12,200</b>
Materials & Supplies	5,660	7,452	7,100	<b>6,900</b>
Capital Outlay	757	857	1,200	<b>1,200</b>
Total Budgetary Costs	<u>\$ 20,938</u>	<u>\$ 25,977</u>	<u>\$ 26,230</u>	<u>\$ <b>26,780</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 20,938	\$ 25,977	\$ 26,230	\$ <b>26,780</b>
Total Revenues	<u>\$ 20,938</u>	<u>\$ 25,977</u>	<u>\$ 26,230</u>	<u>\$ <b>26,780</b></u>

Major Budget Variances

- There are no significant changes programmed for FY2026.

**York County**  
**Departmental Budget Documents**

**Colonial Juvenile Services Commission**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 234,663	\$ 230,548	\$ 188,595	\$ <b>212,100</b>
Total Budgetary Costs	<u>\$ 234,663</u>	<u>\$ 230,548</u>	<u>\$ 188,595</u>	<u>\$ <b>212,100</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 234,663	\$ 230,548	\$ 188,595	\$ <b>212,100</b>
Total Revenues	<u>\$ 234,663</u>	<u>\$ 230,548</u>	<u>\$ 188,595</u>	<u>\$ <b>212,100</b></u>

Major Budget Variances

- Contractual Services increased due to an increase in the requested County support for FY2026.

**York County**  
**Departmental Budget Documents**

**Magistrate**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Materials & Supplies	\$ 1,120	\$ 1,436	\$ 2,000	\$ 3,000
Total Budgetary Costs	<u>\$ 1,120</u>	<u>\$ 1,436</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,120	\$ 1,436	\$ 2,000	\$ 3,000
Total Revenues	<u>\$ 1,120</u>	<u>\$ 1,436</u>	<u>\$ 2,000</u>	<u>\$ 3,000</u>

**Major Budget Variances**

- Materials & Supplies increased due to an increase in the requested County support for FY2026.

# Office of the Sheriff

## Department Overview

The Sheriff is an elected official and is responsible for protecting life and property of the residents of York County. This is accomplished through the divisions below.



## Mission

To protect life and property, reduce crime and serve the needs of the residents, provide quality and efficient law enforcement services to the community, and maintain the public's trust through professionalism and accountability.

## Goals:

- Provide efficient and rapid response to the community.
- Build community partnerships with residents, business owners and those that visit York County through outreach programs and community engagement.
- Maintain transparent and timely communications via the website, social media, and media related inquiries.
- Provide a meaningful educational and security presence at York County Schools.

# York-Poquoson Sheriff's Office

Emergency **911**

Non-Emergency 757-890-3621

Tip Line 757-890-4999

If you are reporting a crime in progress or a dangerous/life threatening situation use **911**

## **General Operations**

- Provide quality support staff to maintain offense report data on criminal activities, criminal warrants, parking and traffic tickets.
- Provide high quality training that meets and/or exceeds statutory standards.
- Maintain accreditation through the VA Law Enforcement Professional Standards Commission.
- Maintain, store, and process all evidence and seized property for the agency.

## **Law Enforcement**

- Provide professional and efficient law enforcement services to the residents and businesses of York County.
- Enforce State and local criminal laws and ordinances and local motor vehicle laws on the highways and streets of York County.
- Act as a deterrent to criminal activity by patrolling the County as a visible symbol of law enforcement.
- Maintain a well-trained Emergency Response and Hostage Negotiation Team to respond to critical incidents such as drug raids, hostage and hijacking situations, high-risk warrant service, domestic terrorism, and missing and lost individuals.
- Maintain a well-trained bicycle team to provide community policing services.
- Maintain and equip a professional Honor Guard to provide services to the residents and participate in community events.

# Office of the Sheriff

## Investigations

- Provide the residents of York County with a competent and well trained staff of investigators who will investigate all major crimes that occur in York County.
- Foster ongoing relationships with other county and law enforcement agencies from other jurisdictions with a common goal of working together to solve crimes and bring perpetrators to justice.
- Present competent testimony relative to the investigation in the courts of York County and work with the York County Commonwealth's Attorney's Office to ensure that persons are successfully prosecuted.

## Civil Operations/Court Security

- Serve civil processes and jury notices on a timely basis.
- Provide security to the Courthouse. This includes staffing the control room, the Circuit Court, General District Court, as well as the Juvenile and Domestic Relations District Court.
- Provide security for inmates awaiting trial, as well as subjects committed to jail by the Courts.
- Process sentenced felons, misdemeanors, and juveniles that are not committed to the regional jail or Juvenile Detention Center.
- Fingerprint residents for non-criminal reasons, i.e. concealed weapon permits, employment with government and private businesses.

## Community Services

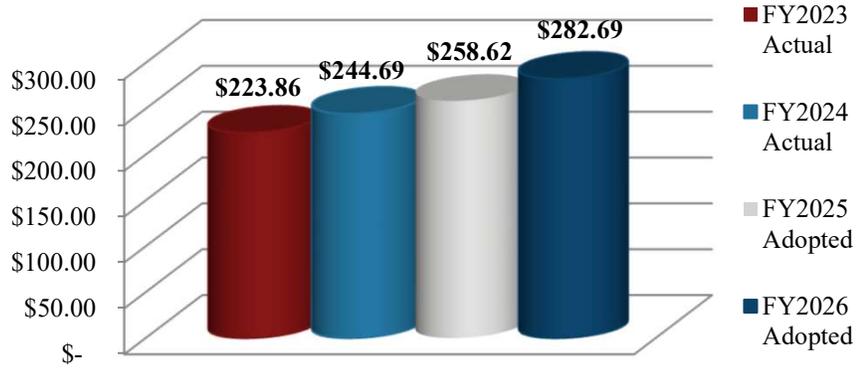
- Provide deputies at high school and middle school campuses to maintain security on school grounds and act as a law enforcement liaison.
- Provide a DARE program to the elementary and middle schools in York County and special classes (Class Action) on the severity and consequences of criminal activities to the middle school students.
- Provide a comprehensive crime analysis program to analyze and reduce crime.
- Provide ongoing crime prevention programs and education to the residents of York County.



# Office of the Sheriff



General Fund Expenditures Per Capita



**Key Service Indicators:**

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of calls for service	81,692	85,048	84,800	86,752
Response time in minutes	5.02	5.09	5.00	5.00
Total social media followers	71,635	86,100	75,000	87,822



**York County**  
**Departmental Budget Documents**

**Sheriff - General Operations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 3,093,151	\$ 3,749,993	\$ 2,880,204	\$ 3,012,029
Contractual Services	70,513	113,215	101,450	264,934
Internal Services	221,569	244,642	246,146	303,720
Other Charges	193,749	187,606	202,028	229,366
Materials & Supplies	155,614	295,689	244,635	285,084
Leases & Rentals	7,338	8,076	8,800	-
Capital Outlay	-	13,425	-	-
Total Budgetary Costs	<u>\$ 3,741,934</u>	<u>\$ 4,612,646</u>	<u>\$ 3,683,263</u>	<u>\$ 4,095,133</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,649,690	\$ 3,376,980	\$ 2,935,769	\$ 3,310,988
Charges For Services	434,278	502,807	4,000	4,000
Recovered Costs	67,000	67,000	67,000	67,000
State Shared Expenses	580,629	638,227	666,494	703,145
State Aid & Grants	10,337	27,632	10,000	10,000
Total Revenues	<u>\$ 3,741,934</u>	<u>\$ 4,612,646</u>	<u>\$ 3,683,263</u>	<u>\$ 4,095,133</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	14.00	15.00	15.00	15.00
Total Staffing	<u>14.00</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increased due to an increase in maintenance service contract with Axon for the addition of license plate readers in vehicles.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.
- An increase in Other Charges is attributed to an increase in academy costs.
- An increase in Materials & Supplies is due to a consolidation of police supply items from other divisions.
- A decrease in Leases & Rentals is attributed to no longer having a storage unit.

**York County**  
**Departmental Budget Documents**

**Sheriff - Law Enforcement**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 5,125,163	\$ 5,622,492	\$ 6,297,900	\$ 7,256,163
Contractual Services	195,587	238,618	355,508	386,274
Internal Services	1,056,753	1,142,888	1,299,290	1,541,019
Other Charges	83,954	90,184	108,620	110,465
Materials & Supplies	213,340	226,982	293,841	352,552
Leases & Rentals	-	55,500	-	-
Capital Outlay	509,462	201,614	553,495	678,230
Grants, Donations, & Insurance Recovery	29,273	-	-	-
Total Budgetary Costs	<u>\$ 7,213,532</u>	<u>\$ 7,578,278</u>	<u>\$ 8,908,654</u>	<u>\$ 10,324,703</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 5,998,256	\$ 6,275,868	\$ 7,570,775	\$ 8,761,177
Fines & Forfeitures	227,652	233,756	235,000	400,000
State Shared Expenses	960,795	1,056,105	1,102,879	1,163,526
Federal Aid & Grants	26,829	12,549	-	-
Total Revenues	<u>\$ 7,213,532</u>	<u>\$ 7,578,278</u>	<u>\$ 8,908,654</u>	<u>\$ 10,324,703</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	64.00	63.00	71.00	75.00
Total Staffing	<u>64.00</u>	<u>63.00</u>	<u>71.00</u>	<u>75.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, an increase in Health & Dental costs, as well as the addition of (4) Sheriff's Deputies.
- Contractual Services increased due to an increase in maintenance service contracts for body worn cameras, tasers, and in car cameras.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.
- A decrease in Materials & Supplies is due to a consolidation of police supply items into General Operations.

**York County  
Departmental Budget Documents**

**Sheriff - Investigations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,305,375	\$ 1,495,144	\$ 1,611,291	\$ <b>1,707,135</b>
Contractual Services	55,075	69,823	86,875	<b>16,563</b>
Internal Services	300,552	178,100	297,558	<b>244,733</b>
Other Charges	33,923	49,497	52,200	<b>48,538</b>
Materials & Supplies	23,020	2,060	12,730	<b>10,300</b>
Capital Outlay	-	1,000	1,000	<b>12,368</b>
Total Budgetary Costs	<u>\$ 1,717,945</u>	<u>\$ 1,795,624</u>	<u>\$ 2,061,654</u>	<u>\$ <b>2,039,637</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,213,322	\$ 1,231,828	\$ 1,491,948	\$ <b>1,438,603</b>
State Shared Expenses	496,311	545,544	569,706	<b>601,034</b>
Federal Aid & Grants	8,312	18,252	-	-
Total Revenues	<u>\$ 1,717,945</u>	<u>\$ 1,795,624</u>	<u>\$ 2,061,654</u>	<u>\$ <b>2,039,637</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	13.00	14.00	14.00	<b>14.00</b>
Total Staffing	<u>13.00</u>	<u>14.00</u>	<u>14.00</u>	<u><b>14.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services decreased due to a consolidation into General Operations.
- Internal Services decreased due to a reduction in fuel costs for this division.
- An increase in Capital Outlay is attributed to an increase in specialized equipment.

**York County  
Departmental Budget Documents**

**Sheriff - Civil Operations / Court Security**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,515,350	\$ 1,701,879	\$ 1,842,301	\$ <b>2,032,351</b>
Contractual Services	5,582	7,218	9,855	<b>5,550</b>
Internal Services	75,364	82,533	92,632	<b>103,159</b>
Other Charges	6,661	7,758	11,205	<b>9,495</b>
Materials & Supplies	10,003	11,109	26,675	<b>32,897</b>
Capital Outlay	-	-	8,000	-
Total Budgetary Costs	<u>\$ 1,612,960</u>	<u>\$ 1,810,497</u>	<u>\$ 1,990,668</u>	<u>\$ <b>2,183,452</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,069,773	\$ 1,175,832	\$ 1,353,164	\$ <b>1,494,143</b>
Permits, Fees, Regulatory Licenses	24,650	20,889	15,000	<b>25,000</b>
Fines & Forfeitures	173,114	234,087	226,000	<b>246,000</b>
State Shared Expenses	345,423	379,689	396,504	<b>418,309</b>
Total Revenues	<u>\$ 1,612,960</u>	<u>\$ 1,810,497</u>	<u>\$ 1,990,668</u>	<u>\$ <b>2,183,452</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	18.00	18.00	18.00	<b>19.00</b>
Total Staffing	<u>18.00</u>	<u>18.00</u>	<u>18.00</u>	<u><b>19.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, an increase in Health & Dental costs, as well as the addition of (1) new deputy.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.
- A decrease in Materials & Supplies is due to a consolidation of police supply items into General Operations.
- A decrease in Capital Outlay is attributed to a decrease in machines & equipment.

**York County**  
**Departmental Budget Documents**

**Sheriff - Community Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,566,226	\$ 1,567,243	\$ 1,686,411	\$ <b>1,720,135</b>
Internal Services	89,355	114,639	123,582	<b>114,901</b>
Other Charges	19,127	18,617	34,615	<b>33,515</b>
Materials & Supplies	67,144	60,613	81,720	<b>65,050</b>
Capital Outlay	46,274	12,145	-	-
Total Budgetary Costs	<u>\$ 1,788,126</u>	<u>\$ 1,773,257</u>	<u>\$ 1,926,328</u>	<u>\$ <b>1,933,601</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 839,456	\$ 755,911	\$ 580,263	\$ <b>466,502</b>
State Shared Expenses	518,577	570,020	595,265	<b>627,999</b>
Transfers from Other Funds	430,093	447,326	750,800	<b>839,100</b>
Total Revenues	<u>\$ 1,788,126</u>	<u>\$ 1,773,257</u>	<u>\$ 1,926,328</u>	<u>\$ <b>1,933,601</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	15.50	15.50	15.50	<b>15.50</b>
Total Staffing	<u>15.50</u>	<u>15.50</u>	<u>15.50</u>	<u><b>15.50</b></u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Fire & Life Safety

## Department Overview

This department is responsible for providing fire and life safety protection to the residents of York County. The Department of Fire and Life Safety serves as the “designated emergency response agency” for emergency medical services (EMS), and fire response activities. This is accomplished through the divisions below.



## Mission

The York County Department of Fire and Life Safety and its integrated divisions exist to provide protection and safety to our community, to prevent emergencies when possible, and to minimize pain, suffering, and loss when emergencies do occur.

## Goals:

- To provide a quick, effective fire/rescue response, and aid the public to the extent necessary to assist them in coping with and/or overcoming an emergency crisis. To evaluate community risks and the department’s capabilities/service delivery to ensure optimum emergency prevention, response, and recovery.
- To provide public education and information about the emergency response system, minimize exposure to hazardous situations, prepare for an emergency or community disaster, and prevent fires and injuries.
- To provide immediate response to, and effective mitigation of, emergency incidents and minimize loss of life, injury, illness, and property damage resulting from these events.
- To address violations of applicable codes and ordinances and to investigate causes of fires and other similar incidents.
- To ensure professional development and training of Fire and Life Safety personnel from the recruit/new employee level and throughout their career.
- To coordinate, develop, exercise, and implement, as required, a comprehensive emergency management system that includes mitigation, preparedness, response, and recovery.
- To manage a comprehensive logistics program to include department facilities, apparatus, equipment, systems, and supplies.
- To respond to requests to control animals posing a threat to the health, safety, and welfare of County residents and visitors.



## Administration

- Ensures and supports an efficient and effective command structure that manages all administrative and operational aspects of the County's Fire and Life Safety system.
- Evaluates community risks and the department’s capabilities/service delivery to ensure optimum fire and life safety prevention, response, and recovery.
- Develops strategic actions and ensures their implementation through the various departmental functional activities, divisions, offices, bureaus, etc.
- Emphasizes quality customer service through the various divisions, offices, and bureaus of the department.
- Coordinates, develops, exercises, and implements, as required, a comprehensive emergency management system that includes mitigation, preparedness, response, and recovery.
- Coordinates a comprehensive health and safety program for the entire department.

# Fire & Life Safety

## Fire & Rescue Operations

- Operates from seven strategically located fire stations.
- Responds immediately to, and effectively mitigates a wide variety of emergency and non-emergency incidents while minimizing loss of life, injury, illness, and damage to property and the environment.
- Provides fire suppression/rescue/specialized technical response and full advanced life support emergency medical services (EMS) capabilities throughout the County.
- Cross-trains all personnel in firefighting and emergency medical services (EMS).
- Supports effective fire and injury education programs throughout the community.

## Technical Services & Special Operations

- Manages a comprehensive program providing logistical support for facilities, apparatus, equipment, systems, supplies, and overall operations.
- Coordinates operations and training of the various department specialty teams.
- Coordinates the department's fire/rescue involvement in a wide variety of County and community-wide special events.

## Prevention & Community Safety

- Ensures compliance with applicable Virginia and York County codes, laws, ordinances and regulations pertaining to fire and life safety.
- Conducts plan reviews and associated inspections of commercial, industrial, and public buildings related to the life-safety aspects of the building and fire prevention codes in order to protect life and property.
- Conducts reviews of all major development plans to ensure areas of fire and life safety are addressed in order to protect the public.
- Investigates fires and other similar incidents to determine origin and cause.
- Provides fire/injury prevention and life safety education programs to a variety of age groups and businesses in the County.

## Support Services

- Manages, coordinates, and/or delivers a comprehensive professional development/training program.
- Coordinates the administration components of the department's overall EMS system.
- Works with Fire and Rescue Operations Division to ensure the effective delivery of EMS response services.
- Manages the EMS Transport Cost Recovery Program.

## Animal Services

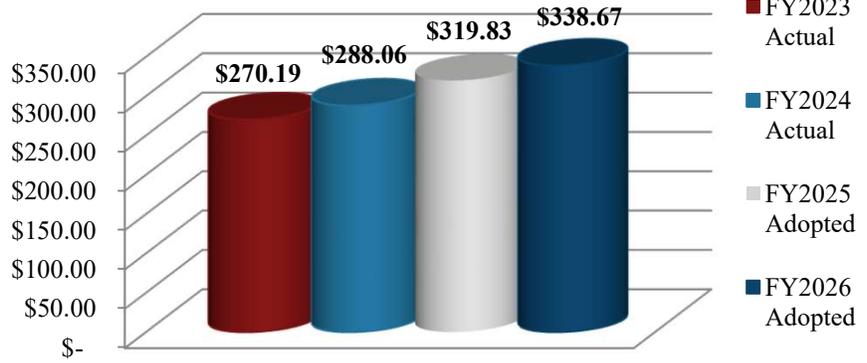
- Responds to requests involving domestic animals as well as assists with wild animals posing a threat to the health, safety, and welfare of the public.
- Ensures compliance with applicable Virginia and York County animal control codes, laws, ordinances, and regulations.
- Educates the public on health and welfare, life safety, the obligations of animal ownership, and other issues involving animal control.

## Emergency Management

- Coordinates and manages a comprehensive emergency management system of preparation/response/recovery and develops associated emergency operational plans.
- Plans, trains, and exercises County resources for efficient and effective preparation for, response to, and recovery from emergencies and disasters.
- Coordinates county, regional, state, and federal resources through the emergency operations center (EOC) and other means.

# Fire & Life Safety

General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Fire and Rescue incident responses	13,033	13,254	13,000	13,000
Number of patients transported	5,870	6,227	6,000	6,000
Average Fire & Rescue incident response time (minutes)	4.80	4.60	5.00	5.00
Fire code inspections	466	518	450	450
Animal Services calls	2,130	2,171	2,000	2,000



**York County**  
**Departmental Budget Documents**

**Fire & Life Safety - Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 417,880	\$ 582,234	\$ 654,029	\$ 800,042
Contractual Services	3,553	2,222	3,110	3,966
Internal Services	38,024	48,902	48,506	75,287
Other Charges	141,381	128,598	138,019	135,655
Materials & Supplies	1,285	1,479	1,470	1,470
Total Budgetary Costs	<u>\$ 602,123</u>	<u>\$ 763,435</u>	<u>\$ 845,134</u>	<u>\$ 1,016,420</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 602,123	\$ 763,435	\$ 845,134	\$ 1,016,420
Total Revenues	<u>\$ 602,123</u>	<u>\$ 763,435</u>	<u>\$ 845,134</u>	<u>\$ 1,016,420</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	4.50	4.50	4.50	5.50
Total Staffing	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>5.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the reclassification of 1.0 FTE from Fire & Rescue Operations to Fire & Life Safety Admin.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County**  
**Departmental Budget Documents**

**Fire & Life Safety - Fire & Rescue Operations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 14,487,999	\$ 15,484,080	\$ 17,164,092	<b>\$ 18,040,114</b>
Contractual Services	226,023	248,903	269,500	<b>284,500</b>
Internal Services	1,317,758	1,124,991	1,276,660	<b>1,464,862</b>
Other Charges	33,559	36,344	34,881	<b>38,201</b>
Materials & Supplies	200,836	130,312	203,500	<b>505,900</b>
Capital Outlay	-	40,148	-	-
Grants, Donations, & Insurance Recovery	975	6,690	-	-
Total Budgetary Costs	<b>\$ 16,267,150</b>	<b>\$ 17,071,468</b>	<b>\$ 18,948,633</b>	<b>\$ 20,333,577</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 13,748,056	\$ 14,593,078	\$ 16,748,633	<b>\$ 17,858,577</b>
Fines & Forfeitures	200	-	-	-
Charges For Services	2,203,202	2,298,230	2,200,000	<b>2,475,000</b>
Recovered Costs	66,658	21,189	-	-
Federal Aid & Grants	249,034	158,971	-	-
Total Revenues	<b>\$ 16,267,150</b>	<b>\$ 17,071,468</b>	<b>\$ 18,948,633</b>	<b>\$ 20,333,577</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	153.00	152.00	159.00	<b>160.00</b>
Total Staffing	<b>153.00</b>	<b>152.00</b>	<b>159.00</b>	<b>160.00</b>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the addition of 2.0 FTE to support the new mandated Pharmacy Program as well as the reclassification of 1.0 FTE from Fire & Rescue Operations to Fire & Life Safety Admin.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Materials & Supplies increased with the addition of the Pharmacy Program which was created to comply with new regulations surrounding certain medications.

**York County**  
**Departmental Budget Documents**

**Fire & Life Safety - Technical Services & Special Operations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 369,864	\$ 452,558	\$ 487,490	\$ 510,779
Contractual Services	17,511	29,222	31,950	38,689
Internal Services	52,672	45,621	63,088	55,830
Other Charges	4,942	4,186	5,290	6,901
Materials & Supplies	97,166	148,505	126,950	127,540
Capital Outlay	-	10,706	30,000	30,000
Total Budgetary Costs	<u>\$ 542,155</u>	<u>\$ 690,798</u>	<u>\$ 744,768</u>	<u>\$ 769,739</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 542,155	\$ 690,798	\$ 744,768	\$ 769,739
Total Revenues	<u>\$ 542,155</u>	<u>\$ 690,798</u>	<u>\$ 744,768</u>	<u>\$ 769,739</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Contractual Services is primarily due to the cost of carpet cleaning in the fire stations shifting from Public Works to Fire & Life Safety.
- Internal Services decreased due to a reduction in the vehicle maintenance cost for this division.

**York County**  
**Departmental Budget Documents**

**Fire & Life Safety - Prevention & Community Safety**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 383,889	\$ 463,579	\$ 486,435	\$ 507,546
Contractual Services	1,433	1,591	1,800	1,800
Internal Services	34,231	39,272	39,347	47,415
Other Charges	5,167	3,550	5,643	5,815
Materials & Supplies	15,975	11,353	19,550	20,627
Total Budgetary Costs	<u>\$ 440,695</u>	<u>\$ 519,345</u>	<u>\$ 552,775</u>	<u>\$ 583,203</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 440,695	\$ 519,345	\$ 552,775	\$ 583,203
Total Revenues	<u>\$ 440,695</u>	<u>\$ 519,345</u>	<u>\$ 552,775</u>	<u>\$ 583,203</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	4.00	5.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.

**York County  
Departmental Budget Documents**

**Fire & Life Safety - Support Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 409,204	\$ 429,524	\$ 450,446	\$ 468,340
Contractual Services	70,503	32,918	145,986	148,200
Internal Services	35,737	37,025	39,535	37,772
Other Charges	86,639	67,797	99,923	113,423
Materials & Supplies	98,984	120,473	120,040	120,050
Leases & Rentals	-	42,394	-	-
Total Budgetary Costs	<u>\$ 701,067</u>	<u>\$ 730,131</u>	<u>\$ 855,930</u>	<u>\$ 887,785</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 701,067	\$ 730,131	\$ 855,930	\$ 887,785
Total Revenues	<u>\$ 701,067</u>	<u>\$ 730,131</u>	<u>\$ 855,930</u>	<u>\$ 887,785</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Other Charges is due to an increased request in Personnel Development as we do not anticipate offsetting revenue from the Virginia Office of Emergency Medical Services this fiscal year.

**York County  
Departmental Budget Documents**

**Fire & Life Safety - Animal Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 223,725	\$ 270,021	\$ 288,592	\$ 318,839
Contractual Services	250,101	248,260	271,292	264,734
Internal Services	54,801	51,693	59,826	57,972
Other Charges	3,638	4,817	6,255	6,255
Materials & Supplies	1,991	5,460	7,458	10,727
Total Budgetary Costs	<u>\$ 534,256</u>	<u>\$ 580,251</u>	<u>\$ 633,423</u>	<u>\$ 658,527</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 519,866	\$ 563,864	\$ 625,423	\$ 648,527
Permits, Fees, Regulatory Licenses	12,727	16,017	8,000	10,000
State Aid & Grants	1,663	370	-	-
Total Revenues	<u>\$ 534,256</u>	<u>\$ 580,251</u>	<u>\$ 633,423</u>	<u>\$ 658,527</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	3.00	3.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Materials & Supplies is primarily made up of additional PPE for animal control personnel.
- Internal Services decreased due to a reduction in cost of vehicle maintenance and information technology for this division.

**York County**  
**Departmental Budget Documents**

**Fire & Life Safety - Emergency Management**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 263,310	\$ 280,682	\$ 312,664	\$ 327,967
Contractual Services	14,064	14,298	14,361	14,558
Internal Services	33,369	30,791	54,047	55,486
Other Charges	2,888	3,121	3,805	3,805
Materials & Supplies	286	179	400	400
Total Budgetary Costs	<u>\$ 313,917</u>	<u>\$ 329,071</u>	<u>\$ 385,277</u>	<u>\$ 402,216</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 263,582	\$ 278,736	\$ 334,942	\$ 351,881
Federal Aid & Grants	50,335	50,335	50,335	50,335
Total Revenues	<u>\$ 313,917</u>	<u>\$ 329,071</u>	<u>\$ 385,277</u>	<u>\$ 402,216</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.50	1.50	1.50	1.50
Total Staffing	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Emergency Communications, Radio Maintenance, & Security Services

## Department Overview

The Peninsula Regional 9-1-1 Emergency Communications Center is tasked with ensuring the public of the Counties of York and James City and the Cities of Poquoson and Williamsburg receive reliable and professional responses to emergency and non-emergency calls, thereby enhancing regional public safety efforts through technological advancements.



## Mission

To be the premier provider of emergency response communications using the most state-of-the-art comprehensive communications infrastructure to dispatch appropriate resources and personnel making the region safer.

## Goals:

- Provide continuous improvement of systems and services through research and implementation of industry “best practices” by following the Virginia 9-1-1 Comprehensive Plan for 9-1-1 and Operations, Professional Development, Technical Systems, Data Development, Maintenance and Support, Analysis and Planning.
- Enhance performance management processes and service outcomes by sustaining a robust quality assurance program, ensuring operational efficiency and adherence to guidelines and protocols.
- Monitor the accuracy of Next Generation 911 (NG911) services as they develop in handling E-911 wireless calls, tracking wireless and total E-911 call volumes, recurrent equipment costs, and personnel costs for the Virginia 911 Services Board.
- Adopt new training standards established by the Department of Criminal Justice Services; provide ongoing training opportunities to enhance staff knowledge in various public safety facets.

## Emergency Communications

- Responds to all calls for service, utilizing Enhanced 911 System, Text to 911, and NG911 technology.
- Dispatches personnel and apparatus over diverse radio systems and a Computer Aided Dispatch (CAD) System.
- Offers pre-arrival Emergency Medical Dispatch (EMD) information on all medical calls.
- Conducts National Crime Information Center (NCIC) and Virginia Criminal Information Network (VCIN) teletype operations which ensure criminal and investigative information is shared with appropriate authorities within the County and on a regional, state, and federal level. Manages a Regional Records Management System for Law Enforcement Agencies, maintaining criminal records and coordinating with other jurisdictions.
- Receives and responds to court subpoenas and Freedom of Information Act (FOIA) requests for audio transmissions and data records. Audio and data recordings are also maintained per national standards for investigative, quality assurance, and training purposes.
- Answers after-hour calls for County services, dispatches appropriate on-call workers, and creates ticket requests accordingly.
- Monitors cameras at key locations throughout the County to include intrusion/fire alarms for County buildings, receives and dispatches all commercial and residential security, fire, and medical alarm request calls received from both private alarm service providers and central stations; responds to Surry and National Warning Systems Instaphones.

## Radio Maintenance

- Coordinates and manages resources and services maintaining critical County communications, including the 800 MHz Regional Radio System.
- Oversees the installation, service, maintenance, and removal of two-way radios, mobile data terminals, and other licensed handheld devices.

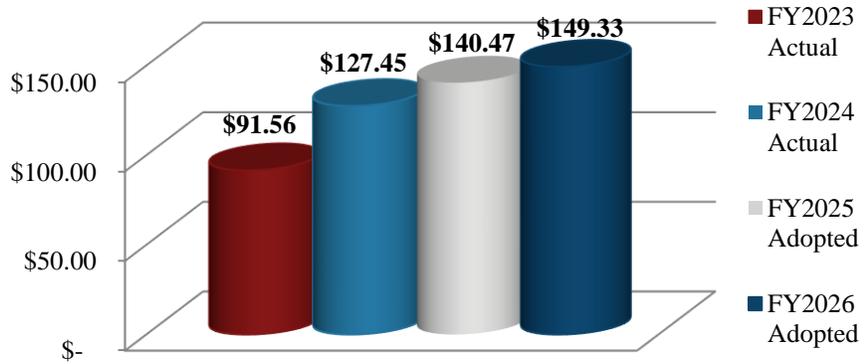
## Security Services

- Manages resources and services for the installation, service, and maintenance of visual and audible warning systems, access control systems, fire alarm systems, and CCTV throughout the County.

# Emergency Communications, Radio Maintenance, & Security Services

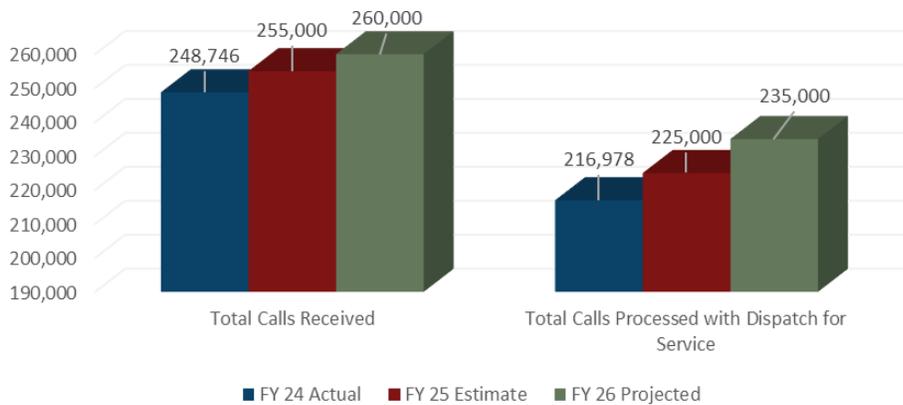


General Fund Expenditures Per Capita



## Key Service Indicators:

EMERGENCY COMMUNICATIONS CENTER



**York County  
Departmental Budget Documents**

**Emergency Communications**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 4,128,726	\$ 6,334,054	\$ 6,832,898	\$ 7,524,176
Contractual Services	758,077	969,644	1,014,781	1,081,000
Internal Services	117,503	146,560	208,109	212,568
Other Charges	139,283	177,794	293,900	298,385
Materials & Supplies	32,019	35,658	58,845	56,000
Leases & Rentals	6,287	-	-	-
Capital Outlay	12,229	4,990	-	-
Total Budgetary Costs	<u>\$ 5,194,124</u>	<u>\$ 7,668,700</u>	<u>\$ 8,408,533</u>	<u>\$ 9,172,129</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 3,549,152	\$ 2,684,432	\$ 3,747,496	\$ 4,090,047
Recovered Costs	999,903	4,081,453	3,932,805	4,308,895
State Shared Expenses	190,987	209,933	219,232	231,287
State Aid & Grants	355,082	593,882	410,000	442,900
Transfers from Other Funds	99,000	99,000	99,000	99,000
Total Revenues	<u>\$ 5,194,124</u>	<u>\$ 7,668,700</u>	<u>\$ 8,408,533</u>	<u>\$ 9,172,129</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	46.50	46.50	71.50	71.50
Total Staffing	<u>46.50</u>	<u>46.50</u>	<u>71.50</u>	<u>71.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also reflects an increase in overtime largely attributed to the consolidation with James City County.
- Contractual Services increase is attributed to an increase in maintenance service contracts.

**York County  
Departmental Budget Documents**

**Radio Maintenance**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 107,100	\$ 107,100	\$ 112,500	\$ 112,500
Materials & Supplies	7	-	-	-
Leases & Rentals	42,560	43,838	45,152	48,000
Transfers to Other Funds	1,102,582	1,264,088	1,352,075	1,387,600
Total Budgetary Costs	<u>\$ 1,252,249</u>	<u>\$ 1,415,026</u>	<u>\$ 1,509,727</u>	<u>\$ 1,548,100</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,188,697	\$ 1,344,843	\$ 1,239,727	\$ 1,278,100
Use of Money & Property	63,552	70,183	270,000	270,000
Total Revenues	<u>\$ 1,252,249</u>	<u>\$ 1,415,026</u>	<u>\$ 1,509,727</u>	<u>\$ 1,548,100</u>

**Major Budget Variances**

- An increase in Transfers to Other Funds is attributed to an increase in the annual maintenance contract for Regional Radio.

**York County  
Departmental Budget Documents**

**Security Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 125,871	\$ 67,347	\$ 161,500	<b>\$ 144,000</b>
Materials & Supplies	2,633	885	7,000	<b>5,000</b>
Total Budgetary Costs	<b>\$ 128,504</b>	<b>\$ 68,232</b>	<b>\$ 168,500</b>	<b>\$ 149,000</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 128,504	\$ 68,232	\$ 168,500	<b>\$ 149,000</b>
Total Revenues	<b>\$ 128,504</b>	<b>\$ 68,232</b>	<b>\$ 168,500</b>	<b>\$ 149,000</b>

**Major Budget Variances**

- A decrease in Contractual Services is programmed to better align with actual costs.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
AFTERVA250  
Yorktown



# Adult & Juvenile Corrections

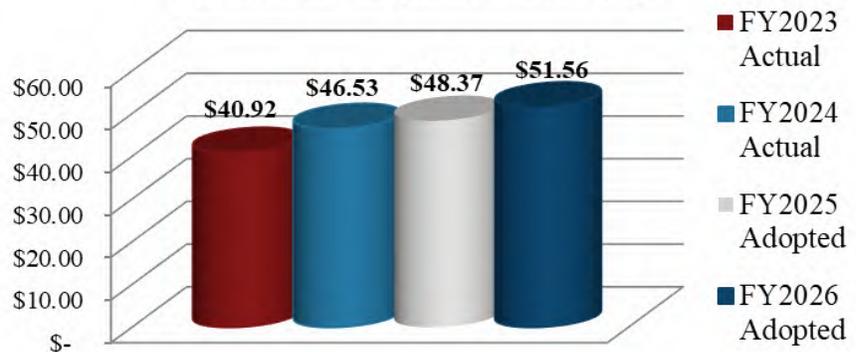
## Department Overview

Adult & Juvenile Corrections is accountable and responsible for the costs associated with the operation of the regional jail, juvenile detention and the costs related to the operations of the 9<sup>th</sup> District Court Service Unit.

## Mission

To enhance public safety, empower clients, and improve the quality of the community by providing judicial alternatives to adult incarceration through transitional services and criminal justice planning, and preparing court-involved youth to be successful citizens in the communities we serve.

General Fund Expenditures Per Capita



## **Adult Corrections**

- York County shares the Virginia Regional Jail Authority with James City County and the Cities of Poquoson and Williamsburg. The County's financial share is determined by a cost formula based on an overall percentage of use history.
- Member of Colonial Corrections which provides alternatives to adult incarceration, transitional services, and criminal justice planning.

## **Juvenile Corrections**

- York County shares the Merrimac Center Juvenile Detention Center with 18 other localities. It provides an array of juvenile and family services as directed by the Virginia Code §16.1-233 and 235.
- Provides and/or refers juveniles and their families to community programs and services and provides probation and parole services to families in the member jurisdictions.
- Provides insight to juveniles on their current situation and uses that knowledge to assist them in making better decisions choosing a path toward success and happiness.

**York County**  
**Departmental Budget Documents**

**Adult Corrections**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 2,677,129	\$ 3,105,064	\$ 3,284,405	\$ 3,561,652
Grants, Donations, & Insurance Recovery	12,896	20,663	-	-
Total Budgetary Costs	<u>\$ 2,690,025</u>	<u>\$ 3,125,727</u>	<u>\$ 3,284,405</u>	<u>\$ 3,561,652</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,677,129	\$ 3,105,064	\$ 3,284,405	\$ 3,561,652
Federal Aid & Grants	12,896	20,663	-	-
Total Revenues	<u>\$ 2,690,025</u>	<u>\$ 3,125,727</u>	<u>\$ 3,284,405</u>	<u>\$ 3,561,652</u>

**Major Budget Variances**

- An increase in funding is provided to the Regional Jail based on average percentage of the prisoner population on a rolling 5-year basis.

**York County  
Departmental Budget Documents**

**Juvenile Corrections**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 239,290	\$ 205,825	\$ 179,095	\$ 181,519
Other Charges	259	511	750	750
Materials & Supplies	1,946	1,942	1,900	1,900
Leases & Rentals	7,135	6,799	7,200	7,200
Total Budgetary Costs	<u>\$ 248,630</u>	<u>\$ 215,077</u>	<u>\$ 188,945</u>	<u>\$ 191,369</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 248,630	\$ 215,077	\$ 188,945	\$ 191,369
Total Revenues	<u>\$ 248,630</u>	<u>\$ 215,077</u>	<u>\$ 188,945</u>	<u>\$ 191,369</u>

**Major Budget Variances**

- Funding is provided to the Middle Peninsula Juvenile Detention Commission. Their calculation is based upon York County's average use of the Merrimac Center services for the previous five years.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# Planning & Development Services

## Department Overview

This department provides professional services by evaluating and making recommendations on long-range planning and development issues that affect the community, provides professional guidance per the York County Code on current building and zoning regulations, and supports those who are requesting assistance.



## Mission

Guide residents and businesses toward thoughtful development that meets the County zoning, subdivision, and building regulations in a coordinated and streamlined process. Assist the community in defining and realizing a shared vision for long-range physical development.

## Goals:

- Improve the efficiency of the staff in the implementation of the existing zoning and subdivision ordinance as it pertains to the public, Board of Supervisors, Planning Commission, Board of Zoning/Subdivision Appeals, and other agencies and to encourage public use of planning information through the automation of the office.
- Coordinate and improve public and private planning efforts through a synchronized and streamlined process.
- Oversee the review process and recommend reasonable changes to the comprehensive plan and its implementation tools and the zoning and subdivision ordinances to better provide for changing development trends.
- Ensure the public health, safety, and welfare affected by the design and construction of buildings and structures in York County.



## **Administration**

- Provide quality, cost-effective administrative support for Planning and Development Services.
- Develop strategic actions and ensure their implementation through the various departmental functional activities, divisions, commissions, boards, and committees.

## **Planning**

- Maintain an up-to-date Comprehensive Plan and Zoning Ordinance for the County as mandated by the Code of Virginia.
- Provide accurate and timely demographic and economic data and projections to staff and line agencies, boards, commissions, the School Division, and the general public.
- Provide staff services to the Board of Supervisors, Planning Commission, Historic Yorktown Design Committee, Historic Triangle Bicycle Advisory Committee, School Division, County Administrator, and other staff and line agencies, boards, and commissions.
- Participate in the coordination with the Virginia Department of Transportation (VDOT), the Hampton Roads Planning District Commission and committees, and other regional bodies/entities.

# Planning & Development Services

## Development Services

- Provide the most effective and timely plan review services to the development community and County residents in order to ensure project viability and to meet project deadlines.
- Enhance and improve the appearance and long-range build out of the County from a development and code compliance perspective.
- Provide customer service and communications about development-related information to ensure transparency.

## Building Safety

- Provide comments and code requirements to builders, developers, and residents of the County that are clearly defined and timely.
- Conduct inspections within 24 hours on all buildings within the jurisdiction that are under construction or hazardous to the public.
- Maintain proficiency in the application and understanding of the 2021 State adopted building codes.
- Improve customer service through professional training and technology upgrades.

## Planning Commission

- Review, conduct public hearings, and make recommendations to the Board on applications for Rezoning, Special Use Permits, Planned Developments, and Special Exceptions.
- Develop and provide recommendations for revision of the Comprehensive Plan elements as needed and propose programs and ordinances to implement those Comprehensive Plan elements.
- Develop and make recommendations in coordination with VDOT for road, neighborhood and traffic improvements/enhancements.

## Board of Zoning/Subdivision Appeals

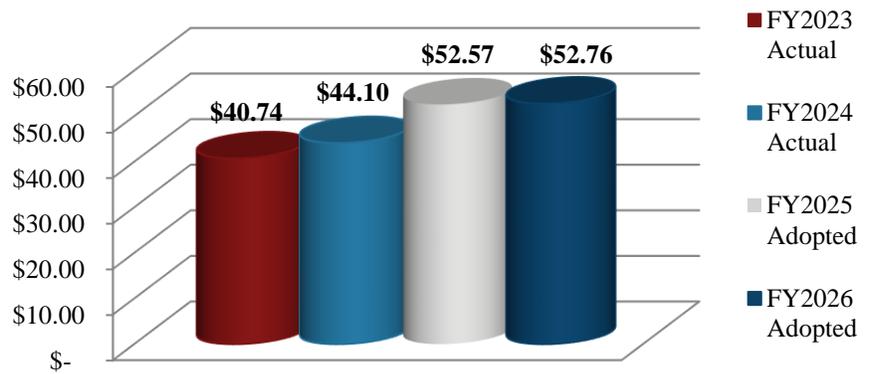
- Meet on a monthly or as-needed basis to decide requests for appeals and variances received from the development community and County residents in accordance with the standards and guidelines set forth in the Code of Virginia and the York County Zoning and Subdivision Ordinances.
- Conduct public hearings and other official business in accordance with the by-laws adopted by the Board of Zoning/Subdivision Appeals.



# Planning & Development Services

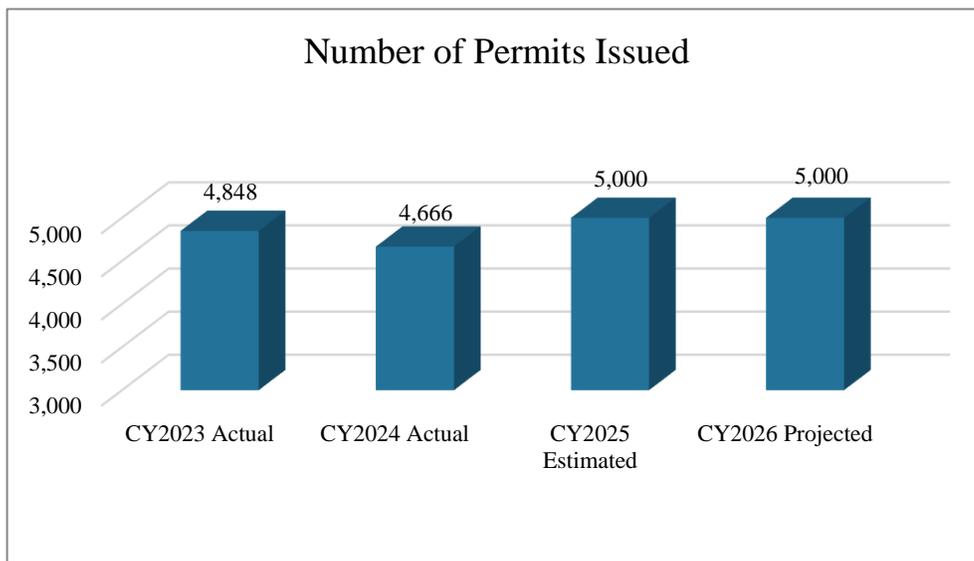


General Fund Expenditures Per Capita



## Key Service Indicators:

	CY2023 Actual	CY2024 Actual	CY2025 Estimated	CY2026 Projected
Number of Permits Issued	4,848	4,666	5,000	5,000
Total Number of Inspections	17,534	15,296	16,000	16,000



\* All data for service indicators are provided in Calendar Year (CY) figures.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 370,234	\$ 329,584	\$ 398,768	\$ 383,886
Contractual Services	-	-	150	150
Internal Services	-	4,665	5,623	2,743
Other Charges	2,696	3,552	13,488	13,488
Materials & Supplies	39	494	990	790
Total Budgetary Costs	<u>\$ 372,969</u>	<u>\$ 338,295</u>	<u>\$ 419,019</u>	<u>\$ 401,057</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 372,769	\$ 338,295	\$ 419,019	\$ 401,057
Miscellaneous	200	-	-	-
Total Revenues	<u>\$ 372,969</u>	<u>\$ 338,295</u>	<u>\$ 419,019</u>	<u>\$ 401,057</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. This increase was offset by the retirement of a long-standing employee.
- Internal Services decreased as a result of lower information technology costs for this division.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Planning**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 314,880	\$ 334,387	\$ 349,392	\$ 381,119
Contractual Services	69,864	83,372	154,686	81,035
Internal Services	9,071	12,357	14,962	23,616
Other Charges	8,654	5,472	4,713	4,556
Materials & Supplies	4,111	3,277	3,500	3,000
Capital Outlay	-	6,796	-	-
Total Budgetary Costs	<u>\$ 406,580</u>	<u>\$ 445,661</u>	<u>\$ 527,253</u>	<u>\$ 493,326</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 406,580	\$ 445,661	\$ 527,253	\$ 493,326
Total Revenues	<u>\$ 406,580</u>	<u>\$ 445,661</u>	<u>\$ 527,253</u>	<u>\$ 493,326</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Contractual Services decreased due to the removal of a one-time cost that was budgeted in FY2025 to hire a consultant to prepare an Area Plan.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Development Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 762,234	\$ 932,717	\$ 1,059,149	\$ 1,120,456
Contractual Services	38,928	33,292	47,180	58,662
Internal Services	66,591	70,876	82,226	83,747
Other Charges	7,644	15,387	16,260	15,250
Materials & Supplies	4,256	5,732	9,420	8,400
Capital Outlay	-	-	250	250
Total Budgetary Costs	<u>\$ 879,653</u>	<u>\$ 1,058,004</u>	<u>\$ 1,214,485</u>	<u>\$ 1,286,765</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 854,680	\$ 1,032,551	\$ 1,186,875	\$ 1,263,765
Permits, Fees, Regulatory Licenses	24,973	25,453	27,610	23,000
Total Revenues	<u>\$ 879,653</u>	<u>\$ 1,058,004</u>	<u>\$ 1,214,485</u>	<u>\$ 1,286,765</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	8.00	9.00	9.00	9.00
Total Staffing	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- The increase in Contractual Services is primarily driven by the need to hire outside archeological experts to review certain plans.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Building Safety**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,065,926	\$ 1,116,782	\$ 1,329,618	\$ 1,389,218
Contractual Services	21,613	28,621	30,350	32,096
Internal Services	116,268	122,375	153,973	149,618
Other Charges	35,139	32,700	39,050	38,450
Materials & Supplies	8,789	7,847	22,100	10,292
Capital Outlay	-	-	7,500	7,500
Total Budgetary Costs	<u>\$ 1,247,735</u>	<u>\$ 1,308,325</u>	<u>\$ 1,582,591</u>	<u>\$ 1,627,174</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 97,092	\$ 467,540	\$ 544,091	\$ 511,974
Permits, Fees, Regulatory Licenses	1,150,643	840,785	1,038,500	1,115,200
Total Revenues	<u>\$ 1,247,735</u>	<u>\$ 1,308,325</u>	<u>\$ 1,582,591</u>	<u>\$ 1,627,174</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	13.00	12.00	13.00	13.00
Total Staffing	<u>13.00</u>	<u>12.00</u>	<u>13.00</u>	<u>13.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Materials & Supplies decreased because codebooks do not need to be replaced this year. Codebooks are replaced every three years and were last replaced in FY2025.
- Internal Services decreased due to a reduction in cost of vehicle maintenance and information technology for this division.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Planning Commission**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 4,952	\$ 5,517	\$ 8,000	\$ <b>8,000</b>
Contractual Services	10,205	9,080	15,000	<b>15,000</b>
Other Charges	702	250	2,300	<b>2,725</b>
Materials & Supplies	-	53	100	<b>100</b>
Total Budgetary Costs	<u>\$ 15,859</u>	<u>\$ 14,900</u>	<u>\$ 25,400</u>	<u>\$ <b>25,825</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 5,636	\$ 2,990	\$ 13,400	\$ <b>13,825</b>
Permits, Fees, Regulatory Licenses	10,223	11,910	12,000	<b>12,000</b>
Total Revenues	<u>\$ 15,859</u>	<u>\$ 14,900</u>	<u>\$ 25,400</u>	<u>\$ <b>25,825</b></u>

Major Budget Variances

- There are no significant changes programmed for FY2026.

**York County**  
**Departmental Budget Documents**

**Planning & Development Services - Board of Zoning / Subdivision Appeals**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 802	\$ 1,184	\$ 1,500	\$ 1,500
Contractual Services	1,484	-	2,760	2,760
Other Charges	-	-	1,650	1,650
Total Budgetary Costs	<u>\$ 2,286</u>	<u>\$ 1,184</u>	<u>\$ 5,910</u>	<u>\$ 5,910</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,286	\$ 1,184	\$ 5,910	\$ 5,910
Total Revenues	<u>\$ 2,286</u>	<u>\$ 1,184</u>	<u>\$ 5,910</u>	<u>\$ 5,910</u>

Major Budget Variances

- There are no significant changes programmed for FY2026.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# Department of Finance

## **Department Overview**

The Department of Finance is responsible for York County financial and technical functions to provide accurate and timely information and services to residents, other departments and outside agencies.

## **Mission**

To provide high quality financial, budgetary and purchasing services in an efficient and effective manner through leadership and oversight of the divisions of Accounting & Financial Reporting, Budget, Fiscal Accounting Services and Purchasing.

## **Goals:**

- Maintain the County's AAA bond ratings through sound financial management, the accurate recording of financial activity, and the timely preparation of the Annual Comprehensive Financial Report (ACFR).
- Ensure effective internal controls are in place and perform continuous monitoring to ensure compliance with laws and regulations and financial compliance with accounting and auditing standards.
- Manage an efficient and effective budget process ensuring fiscal responsibility and oversight.
- Ensure the highest standards and ethics in purchasing practices to comply with and meet County projects and needs including researching and securing grant dollars.
- Provide financial information to meet the needs and legal requirements of management, financial institutions and residents in an efficient and effective manner.

## **Finance**

- Ensures that the County receives and maintains a high credit rating from the bond rating agencies.
- Maintains effective internal controls and performs continuous monitoring to ensure compliance with laws and regulations.
- Oversees financial compliance with accounting and auditing standards.
- Works in partnership with York County School Division to achieve maximum efficiencies and meet financial goals.

## **Accounting & Financial Reporting**

- Prepares the Annual Comprehensive Financial Report, other financial reports and transactions to meet the needs and legal requirements of management, financial institutions and residents in an efficient and effective manner.
- Ensures compliance with legal, regulatory and professional requirements.
- Acts as the audit liaison for the County's annual financial audit.

## **Budget**

- Provides fiscal agent administration guidance and information to the County Administrator, Board of Supervisors and County departments and various other partners and organizations.
- Coordinates the execution of the annual budget.

## **Fiscal Accounting Services**

- Provides efficient and accurate billing services to our sewer maintenance and solid waste customers.
- Processes accounts payable for the County.
- Manages and mitigates risks to County assets, staff and residents.
- Processes payroll for the County and Colonial Behavioral Health.
- Manages grant programs for the County.

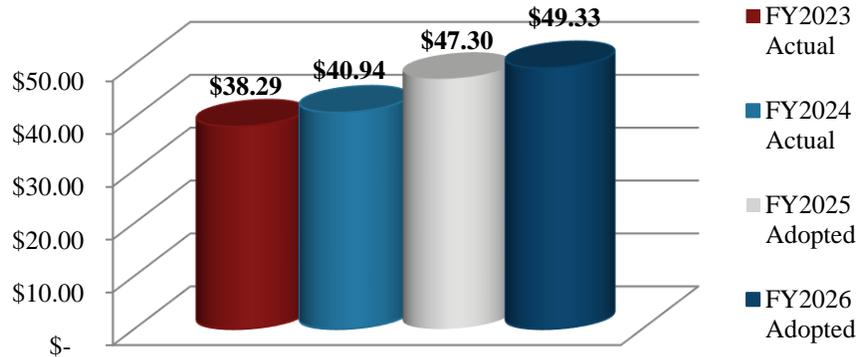
## **Central Purchasing**

- Maximizes the purchasing value of public funds.
- Provides for fair and equitable treatment of all persons involved in public purchasing by the County and School Division.
- Fosters competition in the procurement process to the maximum feasible extent.
- Achieves a process that provides quality and integrity for the County.

# Department of Finance

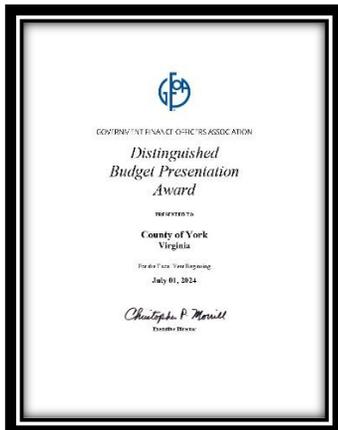


General Fund Expenditures Per Capita



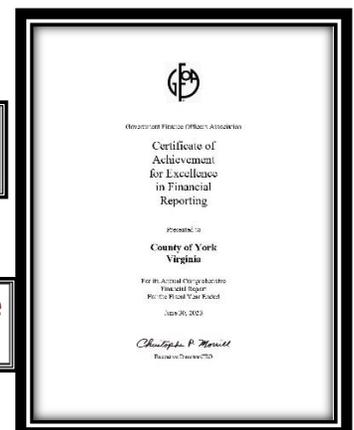
**Key Service Indicators:**

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Moody's Bond Rating	Aa1	Aa1	Aa1	Aa1
Standard & Poor Bond Rating	AAA	AAA	AAA	AAA
Federal Grant Dollars Managed	\$3,835,820	\$3,684,225	\$3,900,000	\$3,900,000
Purchase Orders Executed	1,624	1,674	1,650	1,690



**York has received the GFOA's Distinguished Budget Award for 21 consecutive years!**

**York has received the GFOA's Certificate of Excellence in Financial Reporting for 38 consecutive years!**



**York County**  
**Departmental Budget Documents**

**Finance Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 198,102	\$ 237,173	\$ 332,437	\$ 297,533
Contractual Services	43,833	41,951	46,300	43,500
Internal Services	5,333	10,106	11,432	10,958
Other Charges	3,733	8,220	9,900	10,020
Materials & Supplies	907	830	4,700	2,700
Capital Outlay	-	386	-	-
Total Budgetary Costs	<u>\$ 251,908</u>	<u>\$ 298,666</u>	<u>\$ 404,769</u>	<u>\$ 364,711</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ (52,271)	\$ (19,408)	\$ 69,769	\$ 6,278
Fiscal Agent Fees & Administration	304,179	318,074	335,000	358,433
Total Revenues	<u>\$ 251,908</u>	<u>\$ 298,666</u>	<u>\$ 404,769</u>	<u>\$ 364,711</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	2.25	2.25	1.25	1.25
Total Staffing	<u>2.25</u>	<u>2.25</u>	<u>1.25</u>	<u>1.25</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Accounting & Financial Reporting**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 435,257	\$ 521,334	\$ 553,976	\$ 587,219
Contractual Services	889	1,842	1,700	1,700
Internal Services	11,150	15,311	17,573	21,259
Other Charges	4,704	4,531	5,735	5,735
Materials & Supplies	497	1,360	1,800	1,800
Total Budgetary Costs	<u>\$ 452,497</u>	<u>\$ 544,378</u>	<u>\$ 580,784</u>	<u>\$ 617,713</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 452,497	\$ 544,378	\$ 580,784	\$ 617,713
Total Revenues	<u>\$ 452,497</u>	<u>\$ 544,378</u>	<u>\$ 580,784</u>	<u>\$ 617,713</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	4.00	4.00	4.00	4.00
Total Staffing	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to an increase in information technology costs.

**York County  
Departmental Budget Documents**

**Budget**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 252,637	\$ 310,983	\$ 359,121	\$ 379,411
Contractual Services	7,170	18,138	20,450	20,450
Internal Services	7,757	9,913	11,950	11,658
Other Charges	2,959	2,016	5,450	5,450
Materials & Supplies	1,391	855	3,000	2,000
Leases & Rentals	12,500	-	-	-
Capital Outlay	26,816	-	-	-
Total Budgetary Costs	<u>\$ 311,230</u>	<u>\$ 341,905</u>	<u>\$ 399,971</u>	<u>\$ 418,969</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 311,230	\$ 341,905	\$ 399,971	\$ 418,969
Total Revenues	<u>\$ 311,230</u>	<u>\$ 341,905</u>	<u>\$ 399,971</u>	<u>\$ 418,969</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	3.00	3.00	3.00	3.00
Total Staffing	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Fiscal Accounting Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 881,119	\$ 870,206	\$ 875,406	\$ 993,834
Contractual Services	1,490	2,460	1,800	3,000
Internal Services	34,817	38,922	39,629	47,203
Other Charges	9,138	7,407	11,000	11,000
Materials & Supplies	9,359	8,090	9,800	10,400
Leases & Rentals	8,231	8,231	8,300	8,300
Capital Outlay	627	45,238	3,000	5,000
Total Budgetary Costs	<u>\$ 944,781</u>	<u>\$ 980,554</u>	<u>\$ 948,935</u>	<u>\$ 1,078,737</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 941,676	\$ 978,163	\$ 945,935	\$ 1,075,737
Charges For Services	3,105	2,391	3,000	3,000
Total Revenues	<u>\$ 944,781</u>	<u>\$ 980,554</u>	<u>\$ 948,935</u>	<u>\$ 1,078,737</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	9.00	9.00	10.00	10.00
Total Staffing	<u>9.00</u>	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology costs.

**York County  
Departmental Budget Documents**

**Central Purchasing**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 496,523	\$ 464,471	\$ 547,813	\$ <b>542,688</b>
Contractual Services	2,516	2,462	2,900	<b>2,685</b>
Internal Services	9,765	13,412	15,464	<b>17,144</b>
Other Charges	5,938	9,183	14,270	<b>14,415</b>
Materials & Supplies	5,355	938	2,250	<b>2,250</b>
Total Budgetary Costs	<u>\$ 520,097</u>	<u>\$ 490,466</u>	<u>\$ 582,697</u>	<u>\$ <b>579,182</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 482,610	\$ 450,430	\$ 537,697	\$ <b>529,182</b>
Miscellaneous	37,487	40,036	45,000	<b>50,000</b>
Total Revenues	<u>\$ 520,097</u>	<u>\$ 490,466</u>	<u>\$ 582,697</u>	<u>\$ <b>579,182</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	5.00	5.00	5.00	<b>5.00</b>
Total Staffing	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u><b>5.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to an increase in information technology costs.

**York County  
Departmental Budget Documents**

**Central Insurance**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 6,112	\$ 6,080	\$ 6,500	\$ 6,500
Other Charges	263,148	277,448	472,752	524,906
Total Budgetary Costs	<u>\$ 269,260</u>	<u>\$ 283,528</u>	<u>\$ 479,252</u>	<u>\$ 531,406</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 269,260	\$ 283,528	\$ 479,252	\$ 531,406
Total Revenues	<u>\$ 269,260</u>	<u>\$ 283,528</u>	<u>\$ 479,252</u>	<u>\$ 531,406</u>

**Major Budget Variances**

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- Other Charges increase for increase in Insurance and Workers Compensation Premium.

# Information Technology

## Department Overview

Provides state-of-the art technology to support the efficient and secure network operation of County government while ensuring the information is accessible to its residents.

## Mission

To strategically plan, deploy, and manage innovative technology solutions that support the County's operations, improve service delivery, and foster community engagement.



## Goals:

- Assist County agencies to increase resiliency and effectiveness deploying advanced technological tools for administrative and field operations as needed.
- Maintain operational efficiency through using state-of-the-art equipment and software.
- Administer the Department's information technology resources in a manner that best serves the County's operational and customer service needs.
- Monitor, maintain, and upgrade the County's local and wide area network as efficiently and effectively as possible.
- Manage Geographic Information System (GIS) technology to enhance coordination of Community Development services among County departments.



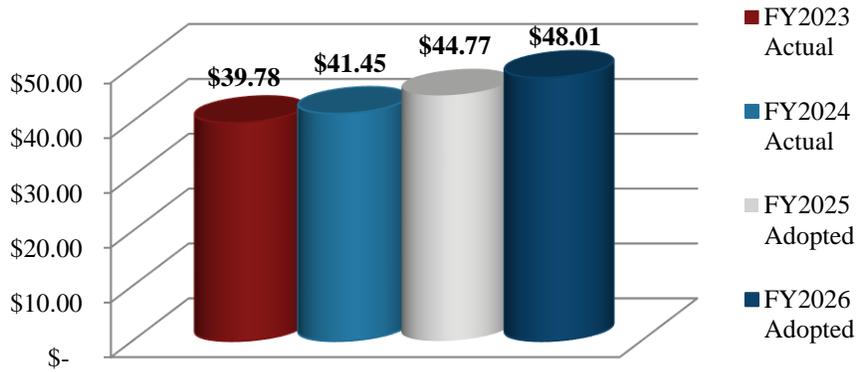
## Information Technology

- Provides Information Technology asset management, fiscal oversight, and helpdesk support necessary to meet all the County departments' hardware needs, ongoing troubleshooting, and fiscal goals in the technology space.
- Administers and operates the County's wide area network electronically connecting all facilities and maintains the IT infrastructure, servers, and the County's financial and telecommunications systems.
- Coordinates the development of the Countywide Geographic Information System (GIS), which provides an automated mapping, land records, and geographic-data system for the storage, retrieval, and analysis of geo-based information.
- Assists in the identification, testing, procurement, deployment, and disposition of all computer software and software licenses throughout County government; performs strategic planning of County technology needs in support of future programs and services including cable and 3<sup>rd</sup> party agreements.
- Invests in and maintains robust cybersecurity operation and training protocols to protect IT assets, County network, and citizens.
- Facilitates the electronic availability of County information to its residents.

# Information Technology



General Fund Expenditures Per Capita



**Key Service Indicators:**

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of help desk calls and work orders	4,425	5,108	4,825	5,000
Number of computers deployed	1,120	1,123	1,250	1,275



**York County**  
**Departmental Budget Documents**

**Information Technology**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 2,666,131	\$ 2,787,149	\$ 2,976,265	\$ 3,261,526
Contractual Services	36,141	29,976	38,000	40,500
Internal Services	130,694	117,151	152,966	149,752
Other Charges	11,038	23,780	24,575	22,640
Materials & Supplies	9,284	4,290	11,300	8,300
Capital Outlay	2,893	14,212	12,000	12,000
Total Budgetary Costs	<u>\$ 2,856,181</u>	<u>\$ 2,976,558</u>	<u>\$ 3,215,106</u>	<u>\$ 3,494,718</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,856,161	\$ 2,976,548	\$ 3,215,106	\$ 3,494,718
Charges For Services	20	10	-	-
Total Revenues	<u>\$ 2,856,181</u>	<u>\$ 2,976,558</u>	<u>\$ 3,215,106</u>	<u>\$ 3,494,718</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	23.00	23.00	23.00	25.00
Total Staffing	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>25.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the addition of 1.0 FTE Computer Support Specialist and 1.0 FTE Systems Administrator to support the Sheriff's IT.
- Internal Services decreased due to a reduction in the vehicle maintenance and information technology costs for this division.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# Department of Human Resources

## Department Overview

The Human Resources Department is responsible for recruiting, selecting and retaining professional talent to deliver quality services of the County; evaluating classification and compensation to include maintenance of the pay and classification plan; development and application of personnel policies and procedures; facilitation of employee relations matters and professional training and development; promoting wellness and healthy lifestyles; and the administration of employee benefits such as medical and dental insurance, retirement, life insurance, and other voluntary benefits.



## Mission

To serve as a strategic partner supporting the County as an employer of choice by providing quality human resource services to attract, develop, sustain, inspire, and retain a diverse and qualified workforce within a supportive work environment.

## Goals:

- To enhance recruitment efforts through in-person, online, and referral marketing.
- To hire qualified individuals in a timely manner.
- To develop and maintain competitive compensation and benefit programs to attract and retain employees.
- To streamline online recruitment to include onboarding process and background screenings.
- To increase availability of employee online procedures, quality training, educational and wellness initiatives for employees.



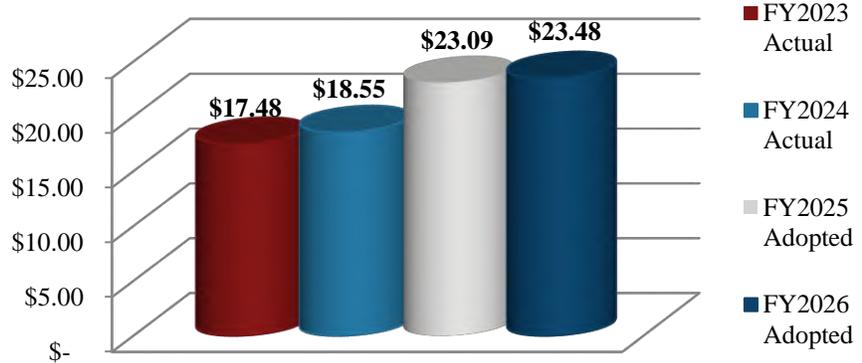
## Human Resources

- Provides professional staff to assist departments, agencies, and Constitutional Officers with administering policies and handling employee related inquiries.
- Partners with departments to ensure effective recruitment and hiring methods that are competitive in attracting new talent for the County.
- Enhances strategic communications pertaining to new and current benefit programs, including open enrollment for all employees and the promotion for the County's Wellness Program - Live Well 360.
- Evaluates and administers in-house training and education programs for all levels of County staff. This includes workplace safety and mandated personnel trainings and supervisory and employee career advancement modules.
- Develops and encourages participation in leadership training and educational reimbursement programs for the professional growth and development of York County's future leaders.

# Department of Human Resources

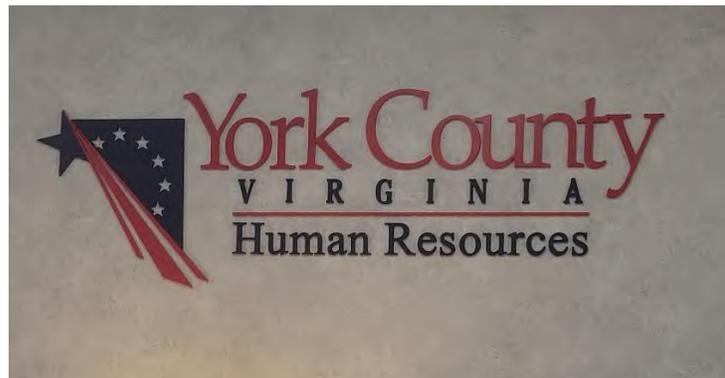


**General Fund Expenditures Per Capita**



**Key Service Indicators:**

	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Estimated</b>	<b>FY2026 Projected</b>
Percent of positions filled within 90 days of initial advertisement	50.30%	57.50%	100.00%	100.00%
Number of Applications Received	3,987	4,802	5,750	5,000
Number of New Hires	234	270	280	280
Number of Promotions	109	178	100	150
Retirements - Average number of County service years	25	23	26	27
Number of E-Learn Courses Completed by County Employees	590	3,927	1,800	4,500



**York County  
Departmental Budget Documents**

**Human Resources**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 911,170	\$ 1,085,561	\$ 1,425,944	\$ 1,457,088
Contractual Services	7,685	71,633	57,300	56,730
Internal Services	20,361	29,740	47,096	45,260
Other Charges	180,939	136,551	120,885	140,600
Materials & Supplies	13,358	8,386	7,000	7,500
Leases & Rentals	61,237	-	-	-
Capital Outlay	60,568	-	-	2,000
Total Budgetary Costs	<u>\$ 1,255,318</u>	<u>\$ 1,331,871</u>	<u>\$ 1,658,225</u>	<u>\$ 1,709,178</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	<u>\$ 1,255,318</u>	<u>\$ 1,331,871</u>	<u>\$ 1,658,225</u>	<u>\$ 1,709,178</u>
Total Revenues	<u>\$ 1,255,318</u>	<u>\$ 1,331,871</u>	<u>\$ 1,658,225</u>	<u>\$ 1,709,178</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	8.00	9.00	10.00	10.00
Total Staffing	<u>8.00</u>	<u>9.00</u>	<u>10.00</u>	<u>10.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown



# Commissioner of Revenue & Treasurer

## Department Overview

The Commissioner of the Revenue is responsible for accurately identifying & assessing all sources of revenue to which the County is entitled by law, which is the basis for the Treasurer's tax bills. The Treasurer is responsible for collecting, depositing, and investing all of the County's local, state and federal revenue and remitting revenue to the Commonwealth of Virginia for Estimated State Tax, State Income Tax, and other fees. Both the Commissioner of the Revenue and the Treasurer are elected officials.



## Mission

Accurately identify and assess all sources of revenue to which the County is entitled by law, and to provide friendly, equitable, and efficient service to taxpayers in billing, collecting, and investing those funds.

## Goals:

- Continue promotion of on-line filing, renewal, and payment of business license and various consumer taxes, as well as time sensitive information about filing and services updates.
- Exercise timely and effective collection measures to achieve maximum payment percentages.
- Collect and properly account for all federal, state, and local revenue due to the County.
- Offer outstanding customer service to the residents of York County, being sensitive to their needs, and maintaining a commitment to provide professional, courteous service to exceed expectations.
- Expand outreach efforts to potentially qualifying 'tax relief' applicants by cross matching Real Estate, Personal Property, and State Income Tax modules information.
- Focus on opportunities to upgrade e-services and enhance office efficiencies.

## **Commissioner of Revenue:**

Includes three divisions; Real Estate, Personal Property and State Income Tax, and Business Tax Division. Duties include but are not limited to:

- Responsible for administering, assessing and providing service to citizens regarding the following tax types: Real Estate; Bank Franchise; Public Service; Personal Property; State Income; Business License and Consumer Tax.
- Responsible for generating the Annual Assessment Books (Real Estate Land book, Personal Property book, Public Service book and Community Development Authority) which are the basis for the Treasurer's tax bills.
- Maintains and updates records for land parcels including transfers, address changes and map numbers.
- Identifying and assessing all personal and business tangible personal property.
- Administers all tax relief and exemption programs for real estate and personal property.
- Ensures all businesses are properly classified and licensed.
- Administers compliance with excise tax and sales tax requirements.
- Promotes on-line applications, filing, renewal and payment services.

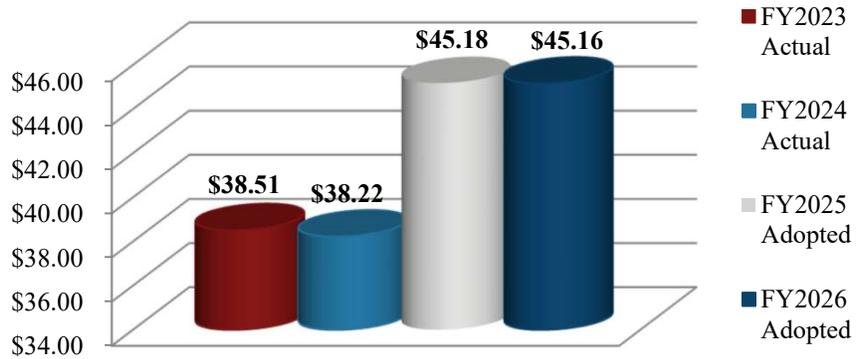
## **Treasurer**

- Collects and properly accounts for all federal, state, and local revenue due to the County.
- Prepares and mails tax bills for semi-annual and monthly supplemental taxes as well as lifetime dog tag notices.
- Exercises timely and effective collection measures to achieve maximum collection percentages.
- Maintains prudent cash management and investment practices in accordance with the York County Treasurer's Office Investment Policy and the Code of Virginia.
- Develops, implements, and markets additional e-government services.
- Provides professional and knowledgeable staff to communicate effectively with residents, County departments, and outside agencies in person, by phone, and in writing.
- Processes all disbursements for the County and entities served.
- Manages all banking needs for County operations and acts as fiscal agent for various agencies as needed.

# Commissioner of Revenue & Treasurer



**General Fund Expenditures Per Capita**



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Tax relief for elderly, disabled & veteran applications	1,522	1,173	1,550	2,050
Tax & Utility bills processed (RE, PP, & UB)	285,475	296,953	295,023	303,634
Number of delinquent notices processed*	31,334	55,823	29,687	57,832
Number of business licenses collected	5,449	5,713	5,814	5,814

\*Due to new tax software, additional notices are being generated.





**Your Guide to York County Taxes**

**Sarah K. Webb**  
Commissioner of the Revenue

P.O. Box 190 Yorktown, VA 23690-0190  
(757) 890-3381 Fax (757) 890-3389  
e-mail: [rsatdc@yorkcounty.gov](mailto:rsatdc@yorkcounty.gov)

**Candice D. Kelley**  
Treasurer

P.O. Box 251 Yorktown, VA 23690-0251  
(757) 890-3420  
e-mail: [treas@yorkcounty.gov](mailto:treas@yorkcounty.gov)

Offices located in the Finance Bldg.  
120 Alexander-Hamilton Blvd.  
Yorktown, VA 23690

**Regular Office Hours:**  
8:15 a.m. to 5:00 p.m. (Mon – Fri)





**York County  
Departmental Budget Documents**

**Commissioner of the Revenue**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,458,354	\$ 1,356,411	\$ 1,623,640	\$ <b>1,604,265</b>
Contractual Services	21,678	29,653	9,235	<b>11,735</b>
Internal Services	41,270	48,641	59,849	<b>61,233</b>
Other Charges	24,391	27,881	34,060	<b>32,100</b>
Materials & Supplies	48,844	36,783	63,625	<b>65,925</b>
Total Budgetary Costs	<u>\$ 1,594,537</u>	<u>\$ 1,499,369</u>	<u>\$ 1,790,409</u>	<u>\$ <b>1,775,258</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,310,167	\$ 1,206,104	\$ 1,484,213	\$ <b>1,459,458</b>
State Shared Expenses	284,370	293,265	306,196	<b>315,800</b>
Total Revenues	<u>\$ 1,594,537</u>	<u>\$ 1,499,369</u>	<u>\$ 1,790,409</u>	<u>\$ <b>1,775,258</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	19.00	19.00	19.00	<b>19.00</b>
Total Staffing	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>	<u><b>19.00</b></u>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase is attributed to an increase in data processing.
- Internal Services increased due to an increase in information technology costs.

**York County**  
**Departmental Budget Documents**

**Treasurer**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 910,781	\$ 1,020,575	\$ 1,136,915	\$ <b>1,165,502</b>
Contractual Services	86,663	61,556	129,650	<b>128,350</b>
Internal Services	27,148	32,172	40,770	<b>41,146</b>
Other Charges	103,629	124,736	138,450	<b>168,550</b>
Materials & Supplies	6,398	6,368	8,050	<b>8,100</b>
Leases & Rentals	12,000	-	-	-
Capital Outlay	24,381	-	-	-
Total Budgetary Costs	<b>\$ 1,171,000</b>	<b>\$ 1,245,407</b>	<b>\$ 1,453,835</b>	<b>\$ 1,511,648</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 812,707	\$ 884,319	\$ 1,041,104	\$ <b>1,085,648</b>
Charges For Services	40	40	500	<b>500</b>
Miscellaneous	148,746	109,519	130,000	<b>130,000</b>
State Shared Expenses	209,507	251,529	282,231	<b>295,500</b>
Total Revenues	<b>\$ 1,171,000</b>	<b>\$ 1,245,407</b>	<b>\$ 1,453,835</b>	<b>\$ 1,511,648</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	12.00	12.00	12.00	<b>12.00</b>
Total Staffing	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Other Charges increase is attributed to an increase in postage for increased mailings.

# Real Estate Assessment

## Department Overview

The Real Estate Assessment office is responsible for accurately and equitably assessing the residential and commercial real estate within York County.



## Mission

Prepare a highly accurate database of real property assessment information to enable the fair and equitable distribution of the real property tax levied by the Board of Supervisors.

## Goals:

- Provide property information more effectively by continuing to add information to the Real Estate Assessment website.
- Provide training and continued education for personnel to promote growth and development among staff.
- Deploy the most accurate and efficient assessment tools to collect and measure property information and compute values.

## Real Estate Assessment

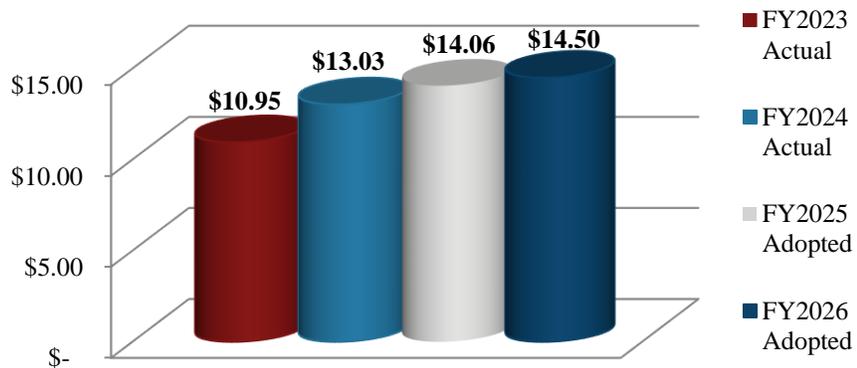
- Administers the Land Use Program.
- Collects inputs and maintains the real property data in an accurate and timely manner.
- Provides real estate information to the taxpayers and real estate professionals.
- Assists other elements of the York County government in all real estate matters.
- Promotes transparency of County government by adding detailed sales information to the division website.



# Real Estate Assessment



## General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of Parcels Assessed	25,474	27,340	26,000	27,989
Number of Tax Exempt Parcels	827	880	840	881
Number of New Housing Units Built	260	159	200	328



[Home](#) > [Government](#) > [Real Estate Assessment](#)

## Real Estate Assessment

All real property in York County is appraised and assessed on a biennial basis, effective January 1, on even numbered years, by the Real Estate Assessment Office.

Real estate assessments, in York County, are conducted on a biennial cycle, and as part of the 2024 reassessment staff are reviewing sales, updating photographs and reviewing previously issued building permits.

Appraisers will be in marked County vehicles, wearing employee badges, and will knock or ring the doorbell to let you know they are on site and the reason for their visit.

Your 2024 assessment value can be viewed on the [GIS Mapping Site](#) under current assessment.



**The results of the 2024 reassessment will be effective January 1, 2024**

## Reassessment FAQs

### Customer Satisfaction Survey

Tell us how we are doing and complete the Customer Service Survey.

### Reassessment FAQs

### Assessment Process and Overview

### Function & Responsibilities

The Office of Real Estate Assessment is responsible for the reassessment of all real estate within the County of York and receives its authority from the Code of Virginia and the Code of the County of York.

## Contact Us

### Real Estate Assessment Office

[Email the Real Estate Assessor's Office](#)

**Physical Address** [View Map](#)  
120 Alexander Hamilton Boulevard  
Yorktown, VA 23690-0532

### Directions

**Mailing Address**  
P.O. Box 532  
Yorktown, VA 23690-0532

Phone: [757-890-3720](tel:757-890-3720)  
Fax: 757-890-4078

### Hours

Monday - Friday  
8:15 a.m. - 5 p.m.

TDD: 757-890-3621

### Directory

- Customer Satisfaction Survey
- Reassessment FAQs
- Assessment Process and Overview
- Appeal Process
- Calendar and Deadlines
- General FAQs
- Function & Responsibilities
- General Reassessments
- Land Use Program
- Property Information Search

**York County  
Departmental Budget Documents**

**Real Estate Assessment**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 674,140	\$ 748,870	\$ 797,883	\$ <b>800,389</b>
Contractual Services	42,418	94,520	107,795	<b>128,880</b>
Internal Services	39,689	46,981	61,879	<b>59,174</b>
Other Charges	18,932	31,145	26,645	<b>50,132</b>
Materials & Supplies	10,627	14,266	15,220	<b>16,620</b>
Capital Outlay	650	-	-	-
Total Budgetary Costs	<b>\$ 786,456</b>	<b>\$ 935,782</b>	<b>\$ 1,009,422</b>	<b>\$ 1,055,195</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 786,456	\$ 935,782	\$ 1,009,422	\$ <b>1,055,195</b>
Total Revenues	<b>\$ 786,456</b>	<b>\$ 935,782</b>	<b>\$ 1,009,422</b>	<b>\$ 1,055,195</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	7.00	7.00	7.00	<b>7.00</b>
Total Staffing	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase for increase in maintenance service contracts.
- Other Charges increase for increase in postage for mailing of assessments.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

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2026



# Department of Economic and Tourism Development

## Department Overview

York County's Department of Economic and Tourism Development provides organizational continuity, a consolidated resource base, and opportunities for new ways of doing business to benefit the economic growth of the County. The General Fund administratively supports the operations of economic development in the Tourism Fund through a fund transfer. The operation of the Tourism Fund is described later in this document.



## Mission

To create a diverse economic base by the proactive recruitment, expansion and retention of businesses, industries, and tourism, thus expanding the tax base and capital investment in the County and providing new employment opportunities for its citizens.

## Goals:

- Increase the number of successful locations of new businesses in York County.
- Create a more commercially-driven tax base for the County by increasing the percentage of total taxes generated by the County's commercial, industrial, and hospitality entities.
- Improve the County's business environment with resources for new and existing businesses and strengthen the County's commitment to the expansion of commercial and industrial investment.

## **Economic Development Authority (EDA)**

The EDA is an authority that was established under the Industrial Development and Revenue Act-Code of Virginia. The EDA supports the efforts of the Office of Economic Development to retain and attract business investments in York County. The EDA funds multiple business assistance and attraction grants. They also acquire, develop, and market commercial real estate to help build the County's tax base.



## **Virginia Peninsula Chamber of Commerce**

The Virginia Peninsula Chamber of Commerce is a voluntary membership association that "Connects Business with Opportunity" through Facilitation, Advocacy, Communication, and Education. The Chamber works to advance the positive economic, industrial, professional, cultural, and civic welfare of the cities of Hampton, Newport News, and Poquoson and the counties of York and James City.

## **Hampton Roads Alliance (FKA: Greater Williamsburg Partnership)**

The Hampton Roads Alliance is a regional economic development marketing organization representing the many localities in Hampton Roads. The partnership focuses on business attraction, expansion, and intelligence. Their main functions are to market the region, foster job creation, facilitate new investment, diversify our economy, and to nurture and improve the quality of life in our region.

## **York County Chamber of Commerce (YCCC)**

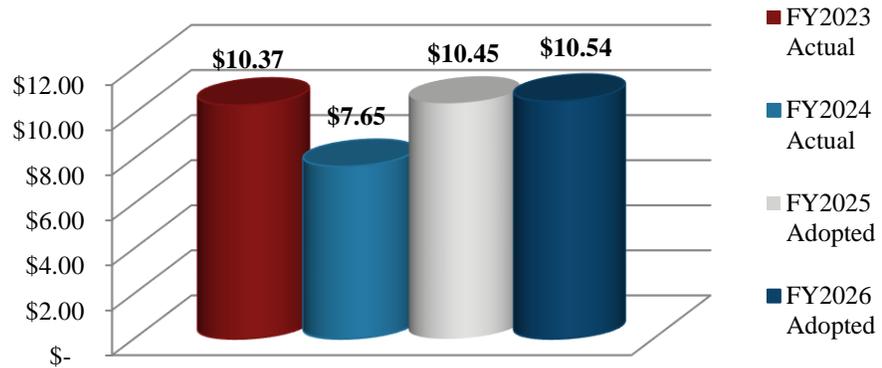
The YCCC's mission is to support York County's existing business community, attract new businesses, and continue to be the voice of business. The YCCC maintains an office in York County and partners with the Department of Economic & Tourism Development on multiple business assistance programs.

## **Other Programs as Approved**

Start Peninsula, Hampton Roads Workforce Council, Launchpad Regional Incubator, Eastern Virginia Regional Industrial Facility Authority (EVRIFA), and Small Business Development Center.

# Department of Economic and Tourism Development

General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Trolley Ridership	68,701	65,018	75,000	80,000
Event Attendance	115,066	127,617	129,000	131,000
Web Page Views – Visit Yorktown	623,739	747,631	775,000	815,000
Facebook Reach – Visit Yorktown	786,637	1,245,617	1,300,000	1,400,000
Instagram Reach – Visit Yorktown	95,103	33,039	50,000	55,000
Facebook Engagement – Visit Yorktown	466,071	351,720	375,000	400,000
Instagram Engagement – Visit Yorktown	23,327	29,300	34,000	39,000
Value of Private Investment Incentives Awarded	257,752	69,240	265,000	265,000
Value of Related Private Investment*	3,328,075	467,073	3,500,000	3,500,000
Total All New Businesses	446	604	600	625
Value of Commercial Building Permits	103,077,709	67,474,478	124,723,728	125,850,000

\* Due to the nature of project development, full value of private investment may have not yet been realized as of the time of this report.

\*\* FY2023 Actual figures vary from those previously published. In FY2026 the measurement of social media impact was amended to include more detail. Event Attendance was also updated from calendar year to Fiscal Year figures.



**2023 LUNCH & LEARN SERIES**

2ND WEDNESDAY OF EACH MONTH | FREE VIRTUAL ZOOM SESSIONS | 12:00 PM to 1:00 PM

SESSIONS WILL FEATURE A KEYNOTE SPEAKER AND Q&A

- APRIL 12<sup>th</sup>** How Podcasting Can Help Your Home-Based Business  
Gretchen Bedell | Odd Movie
- MAY 10<sup>th</sup>** Cybersecurity for Home-Based Businesses  
Heather Engel | Strategic Cyber Partners
- JUNE 14<sup>th</sup>** Using Direct Email Marketing to Grow Your Home-Based Business  
Constant Contact
- JULY 12<sup>th</sup>** The Living Business Plan  
Julie Spiers | Small Business Development Center
- AUGUST 9<sup>th</sup>** Social Media Tips for Home-Based Business Owners  
Tina Lester | Southern Trade Realty
- SEPTEMBER 13<sup>th</sup>** Tools to Help Find Your Work/Life Balance  
Sean Cronin | Cloud9 VoIP
- OCTOBER 11<sup>th</sup>** How Home-Based Businesses Can Effectively Use Print Advertising  
Melissa James | Creative Copy & Design

All sessions will be held virtually via Zoom. Advance registration required.  
Register once to attend all sessions at [peninsulahb2023.eventbrite.com](https://peninsulahb2023.eventbrite.com)

Logos: US Coast Guard, Virginia Department of Economic Development, Williamsburg, Newport News, Tidewater Community College, Hampton, SBC, etc.

**York County**  
**Departmental Budget Documents**

**Economic Development**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 30,000	\$ 32,500	\$ 37,500	\$ 37,500
Contributions/Committees/Direct Payments	171,130	176,130	176,894	169,800
Total Budgetary Costs	<u>\$ 201,130</u>	<u>\$ 208,630</u>	<u>\$ 214,394</u>	<u>\$ 207,300</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 201,130	\$ 208,630	\$ 214,394	\$ 207,300
Total Revenues	<u>\$ 201,130</u>	<u>\$ 208,630</u>	<u>\$ 214,394</u>	<u>\$ 207,300</u>

**Major Budget Variances**

- The reduction in Contributions is due to a reduction programmed for outside agency funding.

**York County**  
**Departmental Budget Documents**

**Department of Economic and Tourism Development**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Internal Services	\$ -	\$ 643	\$ -	\$ -
Other Charges	91	-	-	-
Transfers to Other Funds	543,187	339,851	536,104	<b>559,899</b>
Total Budgetary Costs	<b>\$ 543,278</b>	<b>\$ 340,494</b>	<b>\$ 536,104</b>	<b>\$ 559,899</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 543,278	\$ 340,494	\$ 536,104	<b>\$ 559,899</b>
Total Revenues	<b>\$ 543,278</b>	<b>\$ 340,494</b>	<b>\$ 536,104</b>	<b>\$ 559,899</b>

**Major Budget Variances**

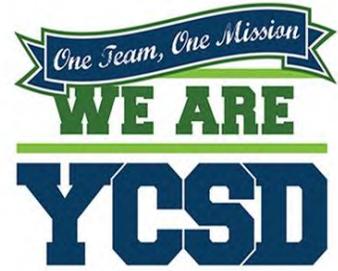
- In a County reorganization in FY2023, the Office of Economic Development was replaced with the Department of Economic and Tourism Development and the operational budget was moved to the Tourism Fund.

- A transfer in the department is the allocation of the economic development function.

# York County School Division

## Department Overview

The York County School Division is an award winning school division serving more than 12,850 students in York County.



## Mission

The mission of the York County School Division is to ensure every student is valued, supported, and challenged through learning experiences which prepare them for a successful future.

## Goals:

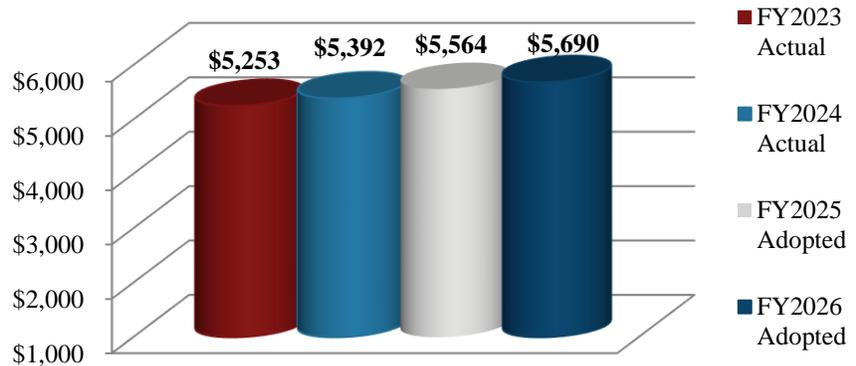
- Students, staff, families, and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.
- Provide safe, welcoming, and caring environments in which all students and staff have a sense of belonging and purpose.
- Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.
- Ensure students acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.



# York County School Division



General Fund Expenditures Per Pupil



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
York County School Division graduation rate (percentage)	98.0%	97.7%	97.5%	97.5%
SOL performance (percentage passed):				
<i>English Reading</i>	87%	87%	87%	87%
<i>Math</i>	86%	86%	85%	85%
Value of Capital Improvement project dollars	\$19,371,405	\$11,863,000	\$14,277,754	\$9,839,290

**VISION**  
Together, we inspire all students and staff to explore paths leading to personal and collective success.

**MISSION**  
Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

**CORE VALUES**  
Our core values reflect the division's fundamental commitment, to serve our community with excellence.

- ENGAGEMENT**  
Cultivate meaningful, collaborative relationships with students, families, staff, and community members.
- SAFETY**  
Provide safe, secure, and caring environments that support the whole child.
- GROWTH**  
Invest in supports and resources so students and staff can realize their individual potential.
- INNOVATION**  
Foster creativity, critical thinking and problem-solving to support new ideas and solutions that advance progress.
- INTEGRITY**  
Demonstrate mutual trust and respect by acting honestly and ethically.

**PRIORITIES**

- COLLECTIVE COMMITMENT
- SUPPORTIVE CULTURE
- HIGHLY EFFECTIVE TALENT
- FUTURE READY GRADUATES

**York County**  
**Departmental Budget Documents**

**School Ops & Capital / Debt Svc - Local**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Transfers - School Operations	\$ 59,287,094	\$ 60,987,094	\$ 63,177,094	<b>\$ 64,177,094</b>
Transfers - School Debt Service	8,242,168	8,325,795	8,351,890	<b>9,098,715</b>
Total Budgetary Costs	<b>\$ 67,529,262</b>	<b>\$ 69,312,889</b>	<b>\$ 71,528,984</b>	<b>\$ 73,275,809</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 67,529,262	\$ 69,312,889	\$ 71,528,984	<b>\$ 73,275,809</b>
Total Revenues	<b>\$ 67,529,262</b>	<b>\$ 69,312,889</b>	<b>\$ 71,528,984</b>	<b>\$ 73,275,809</b>

**Major Budget Variances**

- The operating transfer from the County to the school division increased by \$1 million, and the transfer for school division debt service increased by roughly \$747,000 for FY2026.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

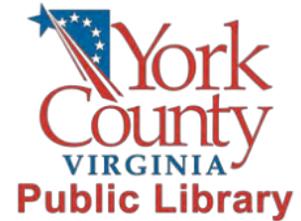
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Virginia  
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YORKTOWN  
2026



# Library Services

## Department Overview

York County Public Library continues to be part of the County’s “educational ecosystem” supporting preschool, K-12, homeschools, and adult learning. The Library serves County residents and the wider community with quality materials, community engagement, and lifelong learning opportunities.



## Mission

York County Public Library enriches lives by connecting the community to resources, ensuring equitable use, breaking down barriers, and ensuring access to all library services and facilities.

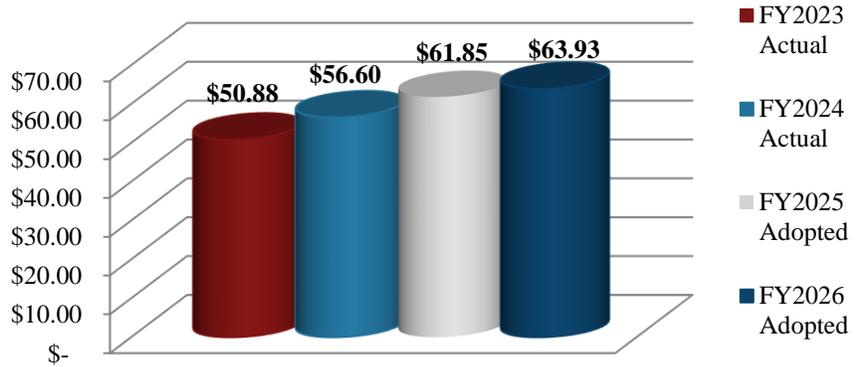
## Goals:

- Be a premier provider of adult information services including the evaluation of content, use of resources in print and electronic formats; understand and facilitate user needs in collections, technologies, and systems that support the retrieval of information.
- Be a premier provider of Youth Services, including providing materials and activities designed to develop and support the informational needs of juvenile patrons including the fostering of reading, learning, and information seeking behavior.
- Provide a free, legally established public library that will be accessible and recognized to serve all residents of York County without discrimination and in full cooperation with the Library of Virginia while partnering with various public and private agencies with outreach services to support learning at all ages.
- Provide an excellent collection of library materials to meet the cultural, individual, educational, and informational needs of the community by selecting, evaluating, and managing collections, information formats, and technologies accessible to patrons.
- Provide programs, outreach, and resources for the education and entertainment of all ages while offering state-of-the-art technology to meet the evolving educational and professional needs of the community.



# Library Services

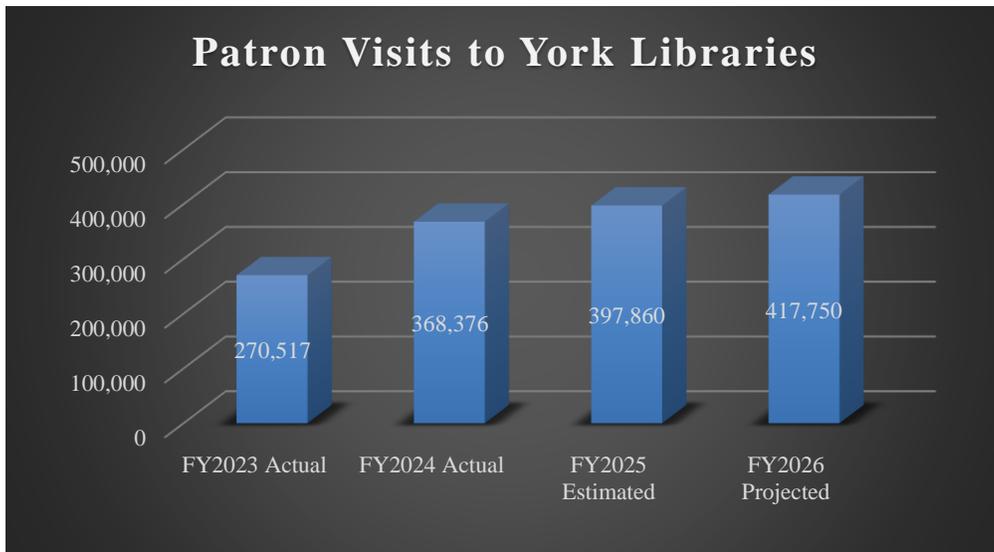
### General Fund Expenditures Per Capita



### Key Service Indicators:

	<b>FY2023 Actual</b>	<b>FY2024 Actual</b>	<b>FY2025 Estimated</b>	<b>FY2026 Projected</b>
Number of Checkouts	488,392	619,044	725,280	761,500
Number of Patron Visits	270,517	368,376	397,860	417,750
Number of Programs	875	1,319	1,260	1,260
Program Attendance	21,538	32,105	35,710	37,500
Registered Patrons	40,351	44,171	48,480	50,900

### Patron Visits to York Libraries



**York County  
Departmental Budget Documents**

**Library Services**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 2,153,465	\$ 2,425,217	\$ 2,649,265	\$ 2,706,598
Contractual Services	822,490	923,219	957,845	1,026,410
Internal Services	199,043	204,181	343,492	344,621
Other Charges	8,486	10,939	13,200	13,200
Materials & Supplies	441,138	472,754	451,000	539,000
Leases & Rentals	961	924	1,600	1,600
Capital Outlay	28,127	27,097	25,000	22,000
Total Budgetary Costs	<u>\$ 3,653,710</u>	<u>\$ 4,064,331</u>	<u>\$ 4,441,402</u>	<u>\$ 4,653,429</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 3,435,098	\$ 3,801,798	\$ 4,221,402	\$ 4,390,429
Charges For Services	9,898	14,882	10,000	15,000
State Aid & Grants	202,312	238,299	200,000	238,000
Federal Aid & Grants	6,402	9,352	10,000	10,000
Total Revenues	<u>\$ 3,653,710</u>	<u>\$ 4,064,331</u>	<u>\$ 4,441,402</u>	<u>\$ 4,653,429</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	33.50	34.50	34.50	34.50
Total Staffing	<u>33.50</u>	<u>34.50</u>	<u>34.50</u>	<u>34.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Materials & Supplies increased due to an increased investment for books. Some of these expenses are offset by revenue from the Library of Virginia.
- The increase in Contractual Services is primarily due to an increased contribution to the Williamsburg Regional Library.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia

ANNEAPOLIS HISTORICAL  
YORKTOWN

2026



# Virginia Cooperative Extension (VCE)

## Department Overview

VCE provides programming and resource development in the areas of agriculture, youth leadership, and food stability based on the needs of York County and the City of Poquoson.

## Mission

To provide research-based information and experiences that help citizens improve the quality of their lives through education in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.

## Goals:

- Practice environmental stewardship with a focus on resiliency.
- Design and implement educational programs that provide citizens with needed information to make life-enhancing decisions around natural resources.
- Develop the subject matter expertise and leadership skills of dedicated volunteers who, in turn, serve as resident experts on a variety of community and environmental topics.



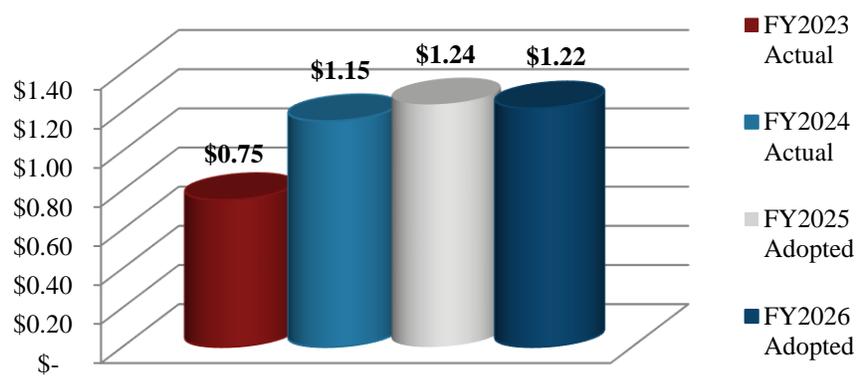
## Programs:

- Virginia Cooperative Extension (VCE) programs and services are developed using a survey of community leaders and the most recent County and City comprehensive plans. The local Agricultural and Natural Resources (ANR) Agent and the 4-H Program Assistant are primarily responsible for the local VCE office located in the Washington Square Shopping Center.
- The Agricultural and Natural Resources (ANR) Agent and 4-H Program Assistant in York County direct, develop, and facilitate programming, relying heavily on volunteers to expand the reach to a diverse audience. Approximately 300 York/Poquoson Master Gardeners, Peninsula Virginia Master Naturalists and York/Poquoson 4-H Volunteers help deliver educational programs and serve as resident experts on a variety of topics. VCE volunteers go through extensive content and programmatic training and background checks. Along with agricultural and environmental programs, VCE is also promoting experience in leadership, volunteerism, and civic engagement.
- The ANR/Environmental Horticulture Agent focuses primarily on horticulture programs and best practices. These programs include classes, workshops, trainings, learning gardens, events, and resources available to the general public. Current programs are aligned with national initiatives including reducing fertilizer/pesticide to improve land and waterways, safe and responsible use of pesticides/fertilizers, sustainable landscape management, and food production/security.
- 4-H is a youth development program teaching kids through hands-on projects in health, science, agriculture, and civic engagement. Activities offered span a variety of outdoor experiences including residential summer camps, 4-H clubs, learning gardens at most York County and Poquoson Schools (part of the 4-H Schoolyard Habitat Outreach program), and are all part of the goal to help youth develop into successful contributing members of society.
- The VCE office in York County partners with the Newport News Family and Consumer Science Agents and the local Department of Social Services to provide education on how to make healthier food choices and become better managers of available food resources. Serving families on limited resources in York County and the City of Poquoson, the programs focus on basic nutrition, physical activity, safe food handling, and thrifty shopping.

# Virginia Cooperative Extension (VCE)



General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Number of educational programs offered	35	27	38	38
Number of youth attending 4-H Camp	184	170	184	184
Number of volunteers utilized	280	282	290	290



**York County**  
**Departmental Budget Documents**

**Cooperative Extension**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 41,194	\$ 43,767	\$ 70,604	\$ <b>70,604</b>
Internal Services	10,580	12,682	14,159	<b>13,915</b>
Other Charges	1,372	588	3,150	<b>3,150</b>
Materials & Supplies	771	25,778	1,050	<b>1,050</b>
Total Budgetary Costs	<u>\$ 53,917</u>	<u>\$ 82,815</u>	<u>\$ 88,963</u>	<u>\$ <b>88,719</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 43,587	\$ 71,635	\$ 75,528	\$ <b>75,319</b>
Recovered Costs	10,330	11,180	13,435	<b>13,400</b>
Total Revenues	<u>\$ 53,917</u>	<u>\$ 82,815</u>	<u>\$ 88,963</u>	<u>\$ <b>88,719</b></u>

Major Budget Variances

- Internal Services decreased due to a reduction in the information technology cost for this division.

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
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2026

# Human Services

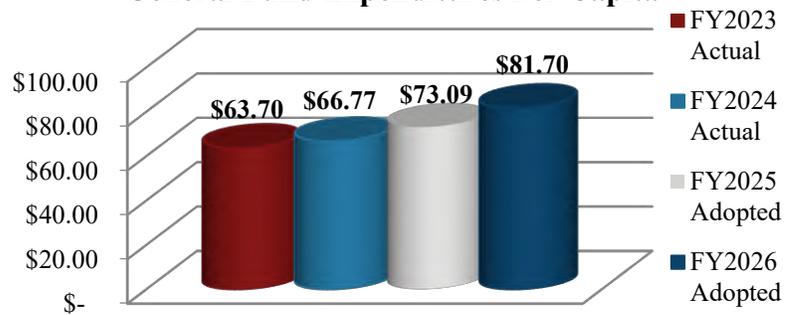
## Department Overview

Human Services manages, provides service, and aids residents who need assistance in the areas of health services, social services and financial assistance, in addition to contributing to outside agencies and organizations that assist with low income families, disabilities, and other general needs.

## Mission

Social Services is responsible for protecting vulnerable children and adults, as well as promoting self-sufficiency, self-support, and self-esteem for all York County citizens. This activity provides contractual support for the following programs:

## General Fund Expenditures Per Capita



## **Social Services – Local Share**

- The General Fund contributes to the operation of the Social Services Fund through its local match for administration, programs, and for the Children's Services Act. Financial assistance programs are available to aid needy persons within the community. The Children's Services Act requires local governments to provide certain residential or intensive in-home therapeutic services to troubled youth.

## **Payments to Outside Entities**

- **Child Development Resources** Provides early childhood developmental programs for economically disadvantaged or otherwise qualified York County families.
- **Community Services Grants** Agencies supported in FY2025 include American Red Cross, Avalon, Bacon Street Youth and Family Services, BikeWalk, Colonial Court Appointed Special Advocates (CASA), Community Brain Injury, Grace Historical Church Preservation, Historic Virginia Land Conservancy, Hospice House & Support Care of Williamsburg, Natasha House, Inc., The Arc of Greater Williamsburg, Transitions Family Violence, VFW Post 960, Virginia Peninsula Food Bank, Virginia Washington-Rochambeau Revolutionary Route Association, Williamsburg Area Faith in Action, Williamsburg Area Meals on Wheels, and York County Meals on Wheels.

# Human Services

- **Lackey Clinic** Provides free services to those in need including acute/chronic medical, dental, and behavioral mental care. The clinic also provides patients with free medications, health education classes, and social services referrals as needed.
- **Housing Partnerships, Inc.** Provides significant home repairs at a minimal cost by partnering with volunteer groups, local governments, businesses, and other charitable organizations.
- **Virginia Peninsula Mavors & Chairs Commission on Homelessness** Agreement between localities to provide leadership and oversight for a regional plan to address homelessness.
- **The Peninsula Health Department** Initiates and maintains a cooperative agreement between each of the five local governments (Newport News, James City County, York County, Poquoson, and Williamsburg) and the Commonwealth of Virginia. The County's minimum "match" requirement is 45% of the York County portion of the total Health District Budget. The Department's mission is: to promote optimum health and healthy lifestyles for the residents of York County; to assure vital statistics, health information, preventative, and environmental health services are available to the residents of the County; to provide medical services for low income residents; and to carry out other responsibilities assigned by action of the County Board of Supervisors and the Virginia General Assembly.
- **Williamsburg Area Medical Assistance Corporation** An innovative public-private partnership formed in 1993 by the contiguous communities of James City County, York County, and the City of Williamsburg. It operates Olde Towne Medical Center, a community-based, non-profit, 501(c)3 rural health center which provides comprehensive primary health care to the un- and under-insured, Medicaid and Medicare population living in the Williamsburg, Virginia area.
- **Colonial Behavioral Health** Established by the Counties of York and James City and the Cities of Poquoson and Williamsburg to provide a system of comprehensive community health, intellectual/developmental disability and substance abuse disorder services.



**York County**  
**Departmental Budget Documents**

**Social Services - Local Share**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ -	\$ 162	\$ -	\$ -
Contractual Services	4,500	4,500	4,500	4,500
Transfers to Other Funds	2,506,930	2,607,641	2,981,151	3,502,321
Total Budgetary Costs	<u>\$ 2,511,430</u>	<u>\$ 2,612,303</u>	<u>\$ 2,985,651</u>	<u>\$ 3,506,821</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,297,424	\$ 2,412,314	\$ 2,770,651	\$ 3,226,821
Federal Aid & Grants	214,006	199,989	215,000	280,000
Total Revenues	<u>\$ 2,511,430</u>	<u>\$ 2,612,303</u>	<u>\$ 2,985,651</u>	<u>\$ 3,506,821</u>

Major Budget Variances

- The increase in Transfers to Other Funds reflects an increase in the General Fund Contribution to the operation of the Social Services Fund.

**York County**  
**Departmental Budget Documents**

**Payments to Outside Entities**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	1,461,963	1,570,219	1,992,011	<b>2,141,225</b>
Contributions/Committees/Direct Payments	600,710	612,087	270,400	<b>298,950</b>
Total Budgetary Costs	<b>\$ 2,062,673</b>	<b>\$ 2,182,306</b>	<b>\$ 2,262,411</b>	<b>\$ 2,440,175</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	<b>\$ 2,062,673</b>	<b>\$ 2,182,306</b>	<b>\$ 2,262,411</b>	<b>\$ 2,440,175</b>
Total Revenues	<b>\$ 2,062,673</b>	<b>\$ 2,182,306</b>	<b>\$ 2,262,411</b>	<b>\$ 2,440,175</b>

**Major Budget Variances**

- Contractual Services has an expected increase due to the regional support that the County provides to outside agencies. The detail of this support is located in the Financial Summary section of this document.

# Public Works

## Department Overview

The Department of Public Works is responsible for design, construction, and management of facilities, grounds, and delivery of maintenance services for York County owned properties.



DEPARTMENT OF PUBLIC WORKS

## Mission

To ensure the best quality of life for York County residents through the management, maintenance, construction and supervision of County owned buildings, infrastructure, and public spaces.

## Goals:

- Ensure that 95% of crucial preventive maintenance tasks are completed according to schedule, aim to have no outstanding customer requests for minor work exceeding 30 days, promptly address at least 98% of emergency issues within a 24-hour timeframe, and deliver timely responses to high-priority major work orders.
- Provide a grounds maintenance program for 42 linear miles of gateway corridors.
- Provide efficient, responsive, and cost effective maintenance of School and County grounds; design and construct appealing landscapes for County and School grounds to enhance the quality of life for all our residents.
- Provide exceptional customer service while maintaining and constructing drainage facilities that help protect personal property during significant storm events. Check and maintain outfalls to prevent pollutants from discharging into waterways that flow to the Chesapeake Bay.
- Reduce the mosquito annoyance level and threat of associated vector-borne diseases of public health importance in an environmentally conscious and cost effective manner.



## **Administration**

- Provides quality, cost-effective administrative support for Public Works. Maintains the County's interest in regional and regulatory oversight and compliance.

## **Engineering & Facility Maintenance**

- Provides quality construction techniques and facility maintenance programs.
- Coordinates electrical, water, gas, heating, and sewer for County facilities and parks.
- Strives to "Go Green" by: installing car charging stations, upgrading and installing building automation systems to reduce loads, replacing incandescent and florescent lights with energy efficient LED's.
- Implements the Capital Improvements Program (CIP) projects approved and funded by the Board of Supervisors.

## **Grounds Maintenance & Construction**

- Provides a grounds maintenance and landscape program for County facilities and green spaces.
- Provides support to the Parks & Recreation Division's outdoor recreational programs and to community-based, group recreational programs and a year-round grounds maintenance program for 271.9 acres of School facilities.
- Provides a grounds maintenance and litter pick-up program for 42 linear miles of gateway corridors.

# Public Works

## Stormwater Engineering and Construction

- Constructs, repairs, and maintains drainage systems that are owned by York County.
- Inspects outfalls for illicit discharges as required by the Virginia Department of Conservation and Recreation (DCR) Virginia Stormwater Management Program (VSMP) permit.
- Reviews development plans for compliance with the Stormwater, Chesapeake Bay, Erosion Control, Watershed Management, and Floodplain Ordinances. Acts as Liaison and staff support for Wetlands and Chesapeake Bay Board's public hearings, requests and appeals.
- Implements regulations and laws including but not limited to the requirements of the Environmental Protection Agency Phase II Stormwater Regulations, Chesapeake Bay Preservation Act (CBPA), Floodplain Ordinance, and the FEMA CRS program.
- Develops the Capital Improvements Program for the Stormwater Management Plan.
- Provides resources to County residents concerning wetlands protection.

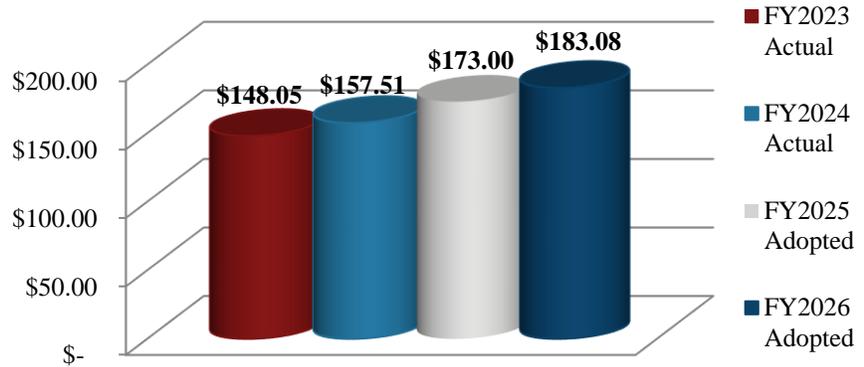
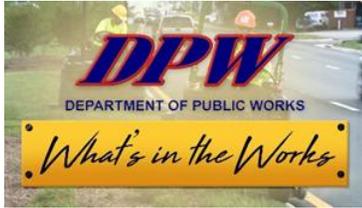
## Mosquito Control – Stormwater Operations

- Educates residents about the importance of mosquito prevention and reduction using an environmentally conscious program with the highest level of customer service and creates and implements outreach programs for residents and YCSD.
- Maintains County drainage ways to remove blockages.



# Public Works

General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Work Orders Opened	5,500	5,666	5,974	5,842
Percent of Customer Requests Completed in 30 Days	97.50%	84.80%	96.40%	91.20%
Miles of Roadway Mowed	39	42	42	42
Number of Completed Work Orders	5,301	5,291	5,664	5,633



Work Orders Opened



**York County  
Departmental Budget Documents**

**Public Works - Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 174,841	\$ 206,793	\$ 203,166	\$ 225,615
Contractual Services	2,457	3,478	3,600	3,700
Internal Services	56,850	62,787	57,208	56,189
Other Charges	2,929	4,263	9,035	7,885
Materials & Supplies	1,497	3,185	2,300	2,800
Total Budgetary Costs	<u>\$ 238,574</u>	<u>\$ 280,506</u>	<u>\$ 275,309</u>	<u>\$ 296,189</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 238,574	\$ 280,506	\$ 275,309	\$ 296,189
Total Revenues	<u>\$ 238,574</u>	<u>\$ 280,506</u>	<u>\$ 275,309</u>	<u>\$ 296,189</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County  
Departmental Budget Documents**

**Public Works - Engineering & Facility Maintenance**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,531,456	\$ 1,757,677	\$ 1,968,903	\$ 2,098,466
Contractual Services	823,692	869,625	1,105,871	1,135,900
Internal Services	189,763	185,778	241,864	300,047
Other Charges	1,233,961	1,436,447	1,522,450	1,645,200
Materials & Supplies	274,186	286,288	294,135	295,885
Leases & Rentals	-	1,586	3,000	3,000
Capital Outlay	67,288	2,624	6,000	3,500
Grants, Donations, & Insurance Recovery	1,954	9,072	-	-
Total Budgetary Costs	<u>\$ 4,122,300</u>	<u>\$ 4,549,097</u>	<u>\$ 5,142,223</u>	<u>\$ 5,481,998</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 4,075,753	\$ 4,543,016	\$ 5,117,223	\$ 5,456,998
Recovered Costs	46,545	6,079	25,000	25,000
Transfers from Other Funds	2	2	-	-
Total Revenues	<u>\$ 4,122,300</u>	<u>\$ 4,549,097</u>	<u>\$ 5,142,223</u>	<u>\$ 5,481,998</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	18.00	20.00	20.00	20.00
Total Staffing	<u>18.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increase for increase in custodial service contract.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.
- An increase in Other Charges is for an increase in electrical services.

**York County  
Departmental Budget Documents**

**Public Works - Grounds Maintenance & Construction**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 2,815,379	\$ 2,886,055	\$ 3,186,271	\$ 3,328,066
Contractual Services	278,268	275,012	401,385	600,590
Internal Services	596,982	609,139	645,220	716,989
Other Charges	10,761	13,390	12,530	14,180
Materials & Supplies	234,382	261,284	338,675	330,500
Leases & Rentals	678	-	1,500	1,500
Capital Outlay	207,020	228,748	75,500	75,000
Grants, Donations, & Insurance Recovery	8,677	27,710	-	-
Total Budgetary Costs	<u>\$ 4,152,147</u>	<u>\$ 4,301,338</u>	<u>\$ 4,661,081</u>	<u>\$ 5,066,825</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 2,945,547	\$ 3,022,038	\$ 3,154,781	\$ 3,519,375
Transfers from Other Funds	1,206,600	1,279,300	1,506,300	1,547,450
Total Revenues	<u>\$ 4,152,147</u>	<u>\$ 4,301,338</u>	<u>\$ 4,661,081</u>	<u>\$ 5,066,825</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	43.00	43.00	43.00	43.00
Total Staffing	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- An increase in Contractual Services is attributed to an increase in professional services due to outsourcing right of way maintenance.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.

**York County**  
**Departmental Budget Documents**

**Public Works - Stormwater Operations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,002,461	\$ 995,937	\$ 1,010,947	\$ <b>1,087,030</b>
Contractual Services	19,841	16,693	25,231	<b>23,178</b>
Internal Services	131,917	134,105	153,511	<b>160,189</b>
Other Charges	26,742	23,287	27,950	<b>28,300</b>
Materials & Supplies	8,328	7,112	20,050	<b>18,050</b>
Capital Outlay	-	210	-	-
Total Budgetary Costs	<b>\$ 1,189,289</b>	<b>\$ 1,177,344</b>	<b>\$ 1,237,689</b>	<b>\$ 1,316,747</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,036,330	\$ 1,058,489	\$ 1,108,689	\$ <b>1,197,747</b>
Permits, Fees, Regulatory Licenses	152,959	118,855	129,000	<b>119,000</b>
Total Revenues	<b>\$ 1,189,289</b>	<b>\$ 1,177,344</b>	<b>\$ 1,237,689</b>	<b>\$ 1,316,747</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	12.55	12.55	10.55	<b>10.55</b>
Total Staffing	<b>12.55</b>	<b>12.55</b>	<b>10.55</b>	<b>10.55</b>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology costs.

**York County  
Departmental Budget Documents**

**Public Works - Mosquito Control**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 784,511	\$ 861,116	\$ 904,450	\$ 966,572
Contractual Services	11,063	7,607	5,775	5,500
Internal Services	76,800	81,985	111,770	108,758
Other Charges	7,767	5,530	9,100	9,100
Materials & Supplies	29,964	41,728	67,250	66,750
Capital Outlay	18,506	3,848	7,500	7,500
Total Budgetary Costs	<u>\$ 928,611</u>	<u>\$ 1,001,814</u>	<u>\$ 1,105,845</u>	<u>\$ 1,164,180</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 928,611	\$ 1,001,814	\$ 1,105,845	\$ 1,164,180
Total Revenues	<u>\$ 928,611</u>	<u>\$ 1,001,814</u>	<u>\$ 1,105,845</u>	<u>\$ 1,164,180</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalent (FTE's)	15.00	12.00	12.00	12.00
Total Staffing	<u>15.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Community Services

## Department Overview

The Community Services Department is responsible for the delivery and oversight of human services and programming deliverables for family and housing support, early education, recreation, and cultural enrichment to the residents of the County.



## Mission

Consistently provide a wide range of services that directly enhance the quality of life for all residents of York County.

## Goals:

- Serve eligible preschoolers and their families through a comprehensive array of services in education, health, family support, and mental health to promote children's school readiness.
- To provide safe, decent and sanitary housing for residents through the administration of the York County contract for the U.S. Department of Housing and Urban Development/Virginia Housing Development Authority (VHDA)-funded rental subsidy programs and assist eligible residents with critical home repairs.
- Provide community based alternatives and preventative services for youth referred by the 9th District Juvenile & Domestic Relations Court.
- To improve the quality of life for all York County by providing services related to aging, health, and disabilities.
- To build community amongst and enhance the quality of life for York County residents of all ages through the delivery of recreational programs and operation of park facilities that encourages healthy lifestyles and provides opportunities for residents to experience a sense of purpose, well-being and pleasure.



# Community Services

## Administration

- Oversees the administration of the divisions of Children and Family Services, Housing and Neighborhood Revitalization, Juvenile Services, and Parks and Recreation.
- Supports the Board's strategic priorities to generate quality educational opportunities, environmental resiliency, and excellent customer service.
- Provides oversight and liaison responsibilities with Colonial Behavioral Health, Olde Towne Medical and Dental Center, Peninsula Agency on Aging, the Virginia Cooperative Extension, Workforce Development and the Juvenile Court Services Unit to assure that the best interests of County government and the residents of York are served.

## Housing and Neighborhood Revitalization

- Develops and implements housing programs while seeking and/or applying for grants to ensure York County residents can live and age safely in place and improve their quality of life.
- Inspects rental units to Housing Quality Standards. Conducts annual complaint and move-in inspections to ensure Housing Choice Voucher Program properties are being maintained to these standards.
- Oversees and implements programs to assist first time home buyers.
- Assists eligible residents with emergency home repairs to prevent them from having to vacate their homes due to deterioration of the dwelling.

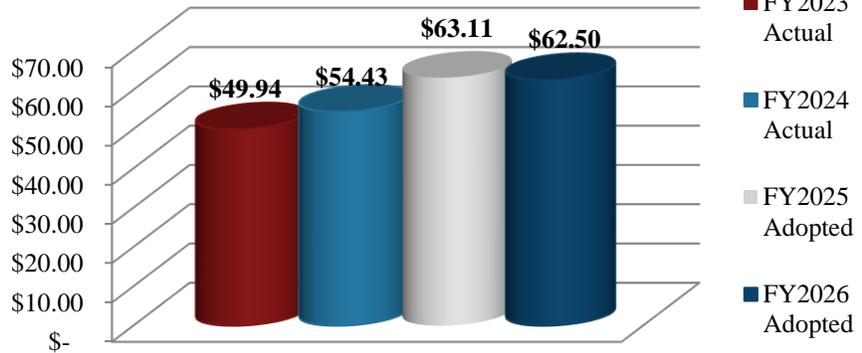
## Parks and Recreation

- Leads and manages County youth programs emphasizing sports, education, leadership, wellness, arts, and community engagement. Programs include: Recreational Leagues; Summer Fun; Youth Commission; Health and Fitness Programs; Skate, Rattle & Roll; Instructional Classes; Environmental Education and Conservation focused programs.
- Operates, with support of community partners, the Senior Center of York as a place for active residents 55+ to engage in meaningful social, wellness, cultural, and educational activities to improve overall health and quality of life.
- Promotes to residents and businesses, using a variety of media, to increase awareness and use of available parks, recreational services, and facilities. Monitors the use of facilities and citizen participation in existing programs to evaluate and maintain their success or make improvements.
- Protects open space, connecting public to nature, and engages communities in conservation practices. Participates and directs the future planning efforts and capital investments to maintain greenspace and service levels of division.



# Community Services

General Fund Expenditures Per Capita



## Key Service Indicators:

	FY2023 Actual	FY2024 Actual	FY2025 Estimated	FY2026 Projected
Baseline Number of Vouchers	397	398	398	398
Affordable Housing Units Preserved	67	80	75	75
Homeless Families Housed	88	86	85	85
Evictions Prevented	132	121	100	100
Recreation Program Participation	22,500	26,902	22,500	27,000
Senior Center Participants	15,000	16,772	15,000	17,000



**York County**  
**Departmental Budget Documents**

**Community Services - Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 331,049	\$ 356,227	\$ 514,051	\$ 401,102
Contractual Services	22,897	17,388	46,550	46,350
Internal Services	15,635	14,335	22,038	18,301
Other Charges	10,617	11,451	14,840	16,270
Materials & Supplies	2,273	4,235	2,300	2,300
Capital Outlay	2,633	585	-	-
Total Budgetary Costs	<u>\$ 385,104</u>	<u>\$ 404,221</u>	<u>\$ 599,779</u>	<u>\$ 484,323</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 385,104	\$ 404,221	\$ 599,779	\$ 484,323
Total Revenues	<u>\$ 385,104</u>	<u>\$ 404,221</u>	<u>\$ 599,779</u>	<u>\$ 484,323</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	3.75	3.75	3.75	3.75
Total Staffing	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. This is offset by moving budget for acting Deputy Administrator to County Administration.

**York County  
Departmental Budget Documents**

**Community Services - Housing**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 553,479	\$ 541,111	\$ 588,384	\$ <b>655,536</b>
Contractual Services	169,586	191,823	200,827	<b>208,027</b>
Internal Services	29,779	35,135	42,638	<b>43,202</b>
Other Charges	25,731	23,764	23,375	<b>22,165</b>
Materials & Supplies	11,577	14,149	10,300	<b>11,500</b>
Leases & Rentals	-	110	-	-
Grants, Donations, & Insurance Recovery	60,140	37,945	-	-
Total Budgetary Costs	<b>\$ 850,292</b>	<b>\$ 844,037</b>	<b>\$ 865,524</b>	<b>\$ 940,430</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 615,262	\$ 537,191	\$ 733,524	\$ <b>808,430</b>
State Aid & Grants	67,145	48,668	-	-
Federal Aid & Grants	167,885	258,178	132,000	<b>132,000</b>
Total Revenues	<b>\$ 850,292</b>	<b>\$ 844,037</b>	<b>\$ 865,524</b>	<b>\$ 940,430</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	6.50	6.50	6.50	<b>6.50</b>
Total Staffing	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County  
Departmental Budget Documents**

**Community Services - Parks & Recreation**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,461,684	\$ 1,623,745	\$ 1,917,835	\$ 1,973,961
Contractual Services	99,470	162,567	263,113	223,927
Internal Services	118,887	143,326	124,296	130,606
Other Charges	120,187	154,324	153,666	173,376
Materials & Supplies	160,566	187,572	215,800	226,405
Leases & Rentals	385,763	379,282	387,500	392,000
Contributions/Committees/Direct Payments	4,000	4,000	4,000	4,000
Capital Outlay	-	5,473	-	-
Total Budgetary Costs	<u>\$ 2,350,557</u>	<u>\$ 2,660,289</u>	<u>\$ 3,066,210</u>	<u>\$ 3,124,275</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,601,132	\$ 1,739,809	\$ 2,227,960	\$ 2,116,275
Charges For Services	749,425	920,480	838,250	1,008,000
Total Revenues	<u>\$ 2,350,557</u>	<u>\$ 2,660,289</u>	<u>\$ 3,066,210</u>	<u>\$ 3,124,275</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	12.00	12.00	12.00	12.00
Total Staffing	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services decrease is attributed to a decrease in sports officials.
- Internal Services increased due to an increase in vehicle maintenance fuel costs.
- An increase in Other Charges is for an increase in sports camps.
- Materials & Supplies increase is for an increase in food supplies for concessions as well as increased educational supplies.

# Capital Outlay & Non-Departmental

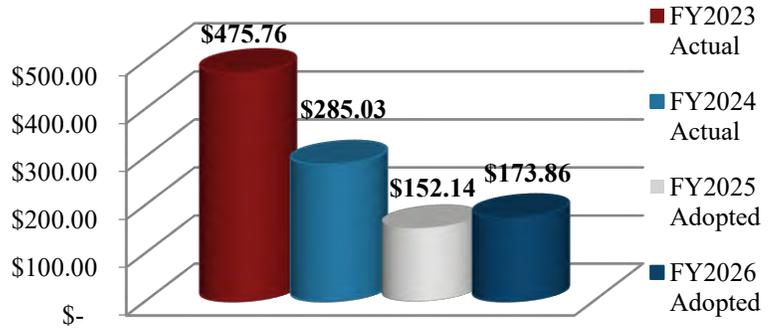
## Department Overview

Capital Outlay & Non-Departmental includes activities related to various departments, which are not specific to one department. This is accomplished through the activities below.

### Capital Outlay & Fund Transfers

- The General Fund makes an additional transfer to the Stormwater Management Fund for minor drainage improvements and pay as you go capital projects in the Capital Projects Fund. This activity also accounts for the transfer to the Children and Family Services Fund for the County's local support of the Head Start and USDA programs and for the transfer to the County Debt Service Fund for debt repayment on County capital projects.

## General Fund Expenditures Per Capita



## Contributions

- **York County Arts Commission:** Administers the York County Arts Commission Grant Program and reviews funding requests from cultural arts organizations in order to make recommendations to the Board of Supervisors concerning the distribution of budget appropriations for the arts. The Commission monitors grant recipients to ensure compliance with the terms and conditions of the grant.
- **Hampton Roads Military & Federal Facilities:** Program to collectively focus area efforts on preserving and growing Federal capabilities within the Hampton Roads region. Seeks and/or applies for grants.
- **Virginia Peninsula Community College:** Program provides funding for the college and support for the Peninsula Work Force Development Center and Virginia Peninsula Workforce Center.
- **YMCA:** Program provides a public-private partnership for the Upper County Community Center.

## Non-Departmental Employee Benefits

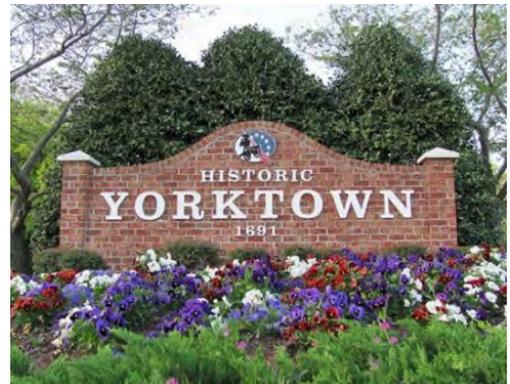
- This activity accounts for the following: termination pay; retiree health & dental insurance; unemployment compensation; employee assistance program; safety committee program; administrative costs for flexible spending accounts; and other miscellaneous employee benefits.

## Appropriated Reserves

- This activity is responsible for accounting for contingencies.

## Emergencies & Disasters

- This activity accounts for FEMA related disasters as well as Pandemic related expenses and revenue.



**York County**  
**Departmental Budget Documents**

**Capital Outlay & Fund Transfers**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Transfers to Other Funds	\$ 32,045,513	\$ 18,516,377	\$ 9,580,820	\$ 10,871,275
Total Budgetary Costs	<u>\$ 32,045,513</u>	<u>\$ 18,516,377</u>	<u>\$ 9,580,820</u>	<u>\$ 10,871,275</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 32,045,513	\$ 18,516,377	\$ 9,580,820	\$ 10,871,275
Total Revenues	<u>\$ 32,045,513</u>	<u>\$ 18,516,377</u>	<u>\$ 9,580,820</u>	<u>\$ 10,871,275</u>

Budgetary Cost by Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Transfer to Children & Family Services Fund	\$ 385,000	\$ 360,000	\$ 460,000	\$ 520,000
Transfer to Grants Fund	232,499	-	-	-
Transfer to County Debt Service Fund	5,268,508	4,932,535	4,920,820	5,281,275
Transfer to County Capital Fund	16,153,483	9,252,671	4,000,000	4,670,000
Transfer to Stormwater Fund	200,000	200,000	200,000	400,000
Transfer to Solid Waste	-	750,000	-	-
Transfer to Vehicle Fund	500,000	-	-	-
Transfer to IT Fund	750,000	-	-	-
Transfer to Workers Compensation Fund	100,000	250,000	-	-
Transfer to Revenue Stabilization Fund	-	1,034,140	-	-
Transfer to Health & Dental Fund	1,000,000	-	-	-
Transfer to School Construction Fund	3,466,023	1,737,031	-	-
Transfer to School Technology Fund	3,990,000	-	-	-
Total Budgetary Costs	<u>\$ 32,045,513</u>	<u>\$ 18,516,377</u>	<u>\$ 9,580,820</u>	<u>\$ 10,871,275</u>

**York County  
Departmental Budget Documents**

**Contributions**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 141,833	\$ 125,500	\$ 320,000	\$ 310,000
Contributions/Committees/Direct Payments	243,598	245,718	266,304	266,465
Total Budgetary Costs	<u>\$ 385,431</u>	<u>\$ 371,218</u>	<u>\$ 586,304</u>	<u>\$ 576,465</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 385,431	\$ 371,218	\$ 586,304	\$ 576,465
Total Revenues	<u>\$ 385,431</u>	<u>\$ 371,218</u>	<u>\$ 586,304</u>	<u>\$ 576,465</u>

Budgetary Cost by Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
York County Arts Commission	\$ 72,640	\$ 74,500	\$ 75,000	\$ 75,000
Yorktown Arts Foundation/On the Hill Gallery	-	-	19,500	19,500
Peninsula Regional YMCA	125,000	125,000	275,000	275,000
Boys & Girls Club	-	-	10,000	-
Hampton Roads Military & Federal Facilities	34,900	35,160	35,746	35,905
Peninsula Community Foundation	-	-	5,000	5,000
Zweibrucken Exchange Program	16,833	500	30,000	30,000
Virginia Peninsula Community College (PKA TNCC)	136,058	136,058	136,058	136,060
Total Budgetary Costs	<u>\$ 385,431</u>	<u>\$ 371,218</u>	<u>\$ 586,304</u>	<u>\$ 576,465</u>

**York County**  
**Departmental Budget Documents**

**Non-Departmental**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 616,345	\$ 612,038	\$ (228,746)	\$ (228,746)
Contractual Services	-	-	30,000	30,000
Other Charges	34,847	41,131	55,990	55,990
Health Insurance Retirees/OPEB Trust Contributions	768,021	801,856	700,000	600,000
Total Budgetary Costs	<u>\$ 1,419,213</u>	<u>\$ 1,455,025</u>	<u>\$ 557,244</u>	<u>\$ 457,244</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,419,213	\$ 1,455,025	\$ 557,244	\$ 457,244
Total Revenues	<u>\$ 1,419,213</u>	<u>\$ 1,455,025</u>	<u>\$ 557,244</u>	<u>\$ 457,244</u>

**Major Budget Variances**

- Reduction in optional OPEB Trust contribution as a means to balance budget.

**York County  
Departmental Budget Documents**

**Appropriated Reserves**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Appropriation Reserves	\$ 21,570	\$ 25,718	\$ 200,000	<b>\$ 750,000</b>
Total Budgetary Costs	<u>\$ 21,570</u>	<u>\$ 25,718</u>	<u>\$ 200,000</u>	<u><b>\$ 750,000</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 21,570	\$ 25,718	\$ 200,000	<b>\$ 750,000</b>
Total Revenues	<u>\$ 21,570</u>	<u>\$ 25,718</u>	<u>\$ 200,000</u>	<u><b>\$ 750,000</b></u>

**Major Budget Variances**

- Additional Reserves were set aside during finalization of budget as a contingency to assist school budget should it be needed based upon the State's budget approval.

**York County**  
**Departmental Budget Documents**

**Emergencies and Disasters**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Pandemic Expenses	\$ 290,826	\$ 98,792	\$ -	\$ -
Total Budgetary Costs	<u>\$ 290,826</u>	<u>\$ 98,792</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 128,859	\$ (141,156)	\$ -	\$ -
Federal Aid & Grants	161,967	239,948	-	-
Total Revenues	<u>\$ 290,826</u>	<u>\$ 98,792</u>	<u>\$ -</u>	<u>\$ -</u>

**Major Budget Variances**

- There are no significant changes programmed for FY2026.

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# TOURISM FUND 1204

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*This fund accounts for the revenues and expenditures relating to the County's tourism and economic development programs. This is accomplished through the divisions below.*



## **Department Overview**

Increase awareness of and visitation to Historic Yorktown and York County. Develop and manage all tourism activities including developing, planning, implementing, and supporting regional and statewide marketing efforts. Evaluate marketing, advertising, special events, and public relations programs to strengthen the position of York County as a premier travel and tourism destination.

Create a diverse economic base by the proactive recruitment, expansion, and retention of businesses, industries, and tourism, thus expanding the tax base and capital investment in the County and providing new employment opportunities for its citizens.

### **Tourism Development**

- Create and maintain brand awareness of Historic Yorktown and York County through marketing strategies, programs, promotions & events.
- Develop, manage, and provide dynamic and innovative marketing and advertising programs which encourage visitation.
- Maintain communications between the County and its businesses, residents, and visitors to create greater awareness and strengthen the community.

### **Economic Development**

- Improve the County's economy through the recruitment, expansion, and retention of businesses and industries, thus expanding the commercial tax base in the County and providing new, quality employment opportunities for its residents.

### **Freight Shed**

- Provide private citizens, citizen groups, and organizations as well as government-related users a gathering space for training, meetings, events, and private functions, at a reasonable rate when applicable. Support various County-sponsored community events.
- Provide support services for all rental reservations and oversee and schedule repairs and cleaning as needed.
- Establish and maintain reporting system and evaluation while maximizing rental revenue potential.

### **Events**

- Provide funding, support, and management services for more than 80 events per calendar year in Yorktown either created and managed by Tourism staff or ongoing partnerships. Annual events created, managed, and funded by Tourism include: 4th of July Celebration; Yorktown Market Days; multiple concert series; festivals and arts shows. Provide a platform for celebrations and recognition of various historically significant events.
- Coordinate with various County departments, divisions, and contracted workers in planning of the events.
- Negotiate, administer, and obtain bids for all contracts, equipment, food, and permits. Develop and maintain a working plan and budget for events.
- Evaluate events for overall safety, effectiveness, and efficiency as well as high-quality customer service delivery.

### **4th of July Celebration**

- Provide support for the 4th of July event in historic Yorktown. This is the largest attended annual event in Yorktown, including a race, parade, activities, entertainment, and a fireworks show.

### **Yorktown Trolley Operations**

- Operate three trolleys to enhance the citizen and visitor experience by providing climate controlled transportation throughout Historic Yorktown. The ADA-accessible trolleys provide greater access for those with mobility challenges to visit Yorktown and help mitigate limited parking issues in and around Historic Yorktown. Paratransit service is also available for those who qualify.

### **Waterfront Ambassador and Parking Attendant Services**

- Assist visitors with various needs such as providing area information and highlighting points of interest. Administer minor first aid and inform visitors of rules and regulations. Monitor and enforce Riverwalk parking terrace regulations. Provide area information and direct visitors to available parking and trolley stops. Assist in mitigating traffic congestion on Water Street.

### **Yorktown Revitalization**

- Funding for the transfer to the Yorktown Capital Improvements Fund for repayment toward an interfund loan.

### **Payments to Outside Entities**

- As directed by the Board, the Tourism Fund supports partner agencies and local attractions with funding for programs, events, and exhibits that increase visitation and create awareness of Yorktown.

**FUND BALANCE SUMMARY FISCAL YEARS 2025-2026**

<b>Beginning Fund Balance 7/1/2024</b>	<u>3,350,195</u>	
Projected FY2025 Funding Sources:		
Revenue	\$ 4,346,000	
Other financing sources	<u>536,104</u>	
	4,882,104	
Projected FY2025 Expenditures	<u>4,882,104</u>	
Net Change	<u>-</u>	
<b>Projected Fund Balance 6/30/2025</b>		\$ <u>3,350,195</u>
Projected FY2026 Funding Sources:		
Revenue	\$ 4,526,000	
Other financing sources	<u>559,899</u>	
	5,085,899	
Projected FY2026 Expenditures	<u>6,065,899</u>	
Net Change	<u>(980,000)</u>	
<b>Projected Fund Balance 6/30/2026</b>		\$ <u><u>2,370,195</u></u>



**York County**  
**Departmental Budget Documents**

**Tourism Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,219,328	\$ 1,358,971	\$ 1,582,254	\$ 1,655,191
Contractual Services	411,658	378,666	405,968	403,926
Internal Services	122,484	163,690	152,008	163,060
Other Charges	242,836	219,363	271,510	272,710
Materials & Supplies	68,954	96,019	87,710	90,260
Leases & Rentals	45,623	49,186	57,513	71,113
Capital Outlay	-	-	-	980,000
Contributions/Committees/Direct Payments	1,270,029	1,304,340	1,647,765	2,104,150
Grants, Donations, & Insurance Recovery	-	69,535	69,535	72,035
Transfers to Other Funds	500,000	588,672	607,841	123,054
Special Events	-	-	-	130,400
Total Budgetary Costs	<u>\$ 3,880,912</u>	<u>\$ 4,228,442</u>	<u>\$ 4,882,104</u>	<u>\$ 6,065,899</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 4,413,708	\$ 4,250,393	\$ 4,200,000	\$ 4,380,000
Use of Money & Property	171,207	196,642	146,000	146,000
Charges For Services	2,600	2,550	-	-
State Aid & Grants	5,000	-	-	-
Transfers from Other Funds	543,187	339,851	536,104	559,899
Total Revenues	<u>\$ 5,135,702</u>	<u>\$ 4,789,436</u>	<u>\$ 4,882,104</u>	<u>\$ 5,085,899</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Economic Development	3.00	3.40	3.40	3.40
Freight Shed	2.00	2.00	2.00	2.00
Events	1.50	2.50	2.50	2.50
Tourism Development	4.00	3.60	3.75	3.75
Total Staffing	<u>10.50</u>	<u>11.50</u>	<u>11.65</u>	<u>11.65</u>

Budgetary Costs By Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Economic Development	\$ 390,153	\$ 453,793	\$ 537,324	\$ 559,899
Freight Shed	239,331	206,355	157,010	162,595
Events	355,432	479,419	524,499	997,731
4th of July Celebration	144,641	168,651	214,321	220,278
Tourism Development	612,224	648,859	765,044	820,285
Yorktown Trolley Operations	166,102	189,431	193,300	842,907
Yorktown Revitalization	703,000	777,594	842,841	358,054
Payments to Outside Entities	1,270,029	1,304,340	1,647,765	2,104,150
Total Budgetary Costs by Activity	<u>\$ 3,880,912</u>	<u>\$ 4,228,442</u>	<u>\$ 4,882,104</u>	<u>\$ 6,065,899</u>

**York County**  
**Departmental Budget Documents**

**Tourism Development**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 353,692	\$ 414,855	\$ 545,678	\$ <b>576,348</b>
Contractual Services	212,098	186,042	156,014	<b>166,014</b>
Internal Services	28,604	23,384	36,217	<b>49,588</b>
Other Charges	13,934	21,047	21,525	<b>22,525</b>
Materials & Supplies	3,896	3,531	5,610	<b>5,810</b>
Total Budgetary Costs	<u>\$ 612,224</u>	<u>\$ 648,859</u>	<u>\$ 765,044</u>	<u>\$ <b>820,285</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	4.00	3.60	3.75	<b>3.75</b>
Total Staffing	<u>4.00</u>	<u>3.60</u>	<u>3.75</u>	<u><b>3.75</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- The increase in Contractual Services is mainly driven by an increased investment in advertising.

**York County**  
**Departmental Budget Documents**

**Economic Development**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 303,597	\$ 343,372	\$ 432,329	\$ 450,604
Contractual Services	36,567	7,674	8,100	8,600
Internal Services	16,417	19,870	12,600	13,100
Other Charges	31,962	12,133	12,610	13,410
Materials & Supplies	1,610	1,209	2,150	2,150
Grants, Donations, & Insurance Recovery	-	69,535	69,535	72,035
Total Budgetary Costs	<u>\$ 390,153</u>	<u>\$ 453,793</u>	<u>\$ 537,324</u>	<u>\$ 559,899</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	3.00	3.40	3.40	3.40
Total Staffing	<u>3.00</u>	<u>3.40</u>	<u>3.40</u>	<u>3.40</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Grants, Donations & Insurance Recovery is due to an increased transfer to the Economic Development Authority.

**York County**  
**Departmental Budget Documents**

**Freight Shed**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 221,913	\$ 183,086	\$ 123,328	\$ 140,502
Contractual Services	2,860	4,796	7,300	4,750
Internal Services	5,513	15,052	13,432	9,443
Other Charges	1,441	2,231	2,800	2,200
Materials & Supplies	7,604	1,190	10,150	5,700
Total Budgetary Costs	<u>\$ 239,331</u>	<u>\$ 206,355</u>	<u>\$ 157,010</u>	<u>\$ 162,595</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	2.00	2.00	2.00	2.00
Total Staffing	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

**York County**  
**Departmental Budget Documents**

**Events**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 221,701	\$ 290,917	\$ 316,945	\$ 337,564
Contractual Services	124,118	138,112	178,070	178,070
Internal Services	-	13,995	14,059	6,172
Other Charges	2,499	2,479	3,575	3,575
Materials & Supplies	7,114	33,566	9,600	9,700
Leases & Rentals	-	350	2,250	2,250
Capital Outlay	-	-	-	330,000
Special Events	-	-	-	130,400
Total Budgetary Costs	<u>\$ 355,432</u>	<u>\$ 479,419</u>	<u>\$ 524,499</u>	<u>\$ 997,731</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.50	2.50	2.50	2.50
Total Staffing	<u>1.50</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Beginning in FY2026, the Special Events category will be added to the Events Division to assist with budgeting and planning for large-scale, low-frequency events such as the Sail Yorktown Festival being held in FY2026.
- As adopted in the FY2026-FY2031 CIP, a project to construct a permanent stage structure at Riverwalk Landing was moved from the County Capital Fund to the Tourism Fund. These expenses are reflected in Capital Outlay.

**York County  
Departmental Budget Documents**

**4th of July Celebration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 45,248	\$ 51,840	\$ 74,624	\$ <b>60,823</b>
Contractual Services	4,650	11,342	24,284	<b>23,992</b>
Internal Services	799	716	1,000	<b>1,000</b>
Materials & Supplies	48,321	55,917	59,150	<b>65,600</b>
Leases & Rentals	45,623	48,836	55,263	<b>68,863</b>
Total Budgetary Costs	<u>\$ 144,641</u>	<u>\$ 168,651</u>	<u>\$ 214,321</u>	<u>\$ <b>220,278</b></u>

Major Budget Variances

- The increase in Leases & Rentals is due to an anticipated increase in the cost of renting a tugboat and barge for fireworks.
- The Materials & Supplies increase is comprised of increases for fireworks, and food & food service supplies for the VA250 Celebration.

**York County  
Departmental Budget Documents**

**Yorktown Trolley Operations**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 73,177	\$ 74,901	\$ 89,350	\$ <b>89,350</b>
Contractual Services	21,365	20,700	22,200	<b>12,500</b>
Internal Services	71,151	90,673	74,700	<b>83,757</b>
Other Charges	-	2,551	6,000	<b>6,000</b>
Materials & Supplies	409	606	1,050	<b>1,300</b>
Capital Outlay	-	-	-	<b>650,000</b>
Total Budgetary Costs	<u>\$ 166,102</u>	<u>\$ 189,431</u>	<u>\$ 193,300</u>	<u>\$ <b>842,907</b></u>

Major Budget Variances

- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- The decrease in Contractual Services is due to a newly negotiated rate for paratransit services.
- As adopted in the FY2026-FY2031 CIP, a project to add two smaller trolleys to the fleet was moved from the Vehicle Maintenance Fund to the Tourism Fund. These expenses are reflected in Capital Outlay.

**York County  
Departmental Budget Documents**

**Yorktown Revitalization**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Contractual Services	\$ 10,000	\$ 10,000	\$ 10,000	<b>\$ 10,000</b>
Other Charges	193,000	178,922	225,000	<b>225,000</b>
Transfers to Other Funds	500,000	588,672	607,841	<b>123,054</b>
Total Budgetary Costs	<u>\$ 703,000</u>	<u>\$ 777,594</u>	<u>\$ 842,841</u>	<u><b>\$ 358,054</b></u>

Major Budget Variances

- The transfer to the Yorktown Capital Fund has been reduced for FY2026.

**York County**  
**Departmental Budget Documents**

**Payments to Outside Entities**

Budgetary Costs	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Adopted	Adopted
Contributions/Committees/Direct Payments	\$ 1,270,029	\$ 1,304,340	\$ 1,647,765	<b>\$ 2,104,150</b>
Total Budgetary Costs	<b>\$ 1,270,029</b>	<b>\$ 1,304,340</b>	<b>\$ 1,647,765</b>	<b>\$ 2,104,150</b>

**Major Budget Variances**

• An increase in funding is due to contractual increases in discretionary payments, primarily driven by the Historic Triangle Recreational Facilities Authority operating subsidy.

Budgetary Cost by Activity	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Adopted	Adopted
Custom House of Comte de Grasse	\$ 9,000	\$ 9,400	\$ 10,000	<b>\$ 10,000</b>
Virginia Air & Space Science Center	10,000	10,000	-	<b>10,000</b>
Waterman's Museum	30,000	33,000	45,000	<b>45,000</b>
York County Historical Committee	-	12,600	20,165	<b>17,050</b>
York County Historical Museum	5,000	5,000	5,000	<b>5,000</b>
Yorktown Foundation-Administration	3,500	3,500	4,000	<b>3,500</b>
Yorktown Foundation-Celebrate Yorktown/Symphony	5,000	5,000	5,000	<b>5,000</b>
Yorktown Foundation-Tall Ships Committee	10,000	15,000	15,000	<b>15,000</b>
Virginia Living Museum	-	-	5,000	<b>5,000</b>
Greater Williamsburg Chamber Alliance-Tourism Council	28,064	28,064	28,064	<b>28,064</b>
Greater Wmsburg Chamber Alliance-Business Council	89,112	89,112	89,112	<b>89,112</b>
Historic Triangle Recreational Facilities Authority	321,424	321,424	321,424	<b>321,424</b>
Jamestown/Yorktown Foundation, Inc	100,000	100,000	100,000	<b>100,000</b>
Historic Triangle Rec. Facilities Auth.-Operating Subsidy	-	-	400,000	<b>800,000</b>
\$2.00 Transient Occupancy Tax	658,929	672,240	600,000	<b>650,000</b>
Total Budgetary Costs	<b>\$ 1,270,029</b>	<b>\$ 1,304,340</b>	<b>\$ 1,647,765</b>	<b>\$ 2,104,150</b>

# Celebrating 250 Years

**YORK COUNTY  
VA250**

Sail  
Virginia  
A 250th Anniversary  
Yorktown



# SOCIAL SERVICES

## FUND 1206



*This fund accounts for the revenues and expenditures relating to Social Services programs. This is accomplished through the divisions below.*

### Department Overview

#### **Administration**

- Provides a broad array of human service programs for county residents who have educational, emotional, financial, health, and social needs.

#### **Public Assistance**

- Provides benefit programs for eligible persons such as Medicaid, Temporary Assistance to Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Energy Assistance, Emergency Assistance, TANF Foster Care, General Relief, and Auxiliary Grants. Also, provides service programs including child and adult protective services (CPS & APS) and Prevention services, Foster Care, Adoption Subsidies, Guardianship, Court Services, Adult Services, Child Day Care, Intake Services, and employment services (VIEW – Virginia Initiative for Education and Work).
- Number of residents who received SNAP, TANF or Medicaid benefits in State Fiscal Year 2024 was 14,948 which includes 2,067 residents of Poquoson.

#### **Children's Services Act**

- Complies with the Children's Services Act by providing high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	1,076,884	
<b>Projected FY2025 Funding Sources:</b>			
Revenue	\$	325,000	
State & Federal		5,342,062	
Other financing sources		2,981,151	
		<u>8,648,213</u>	
<b>Projected FY2025 Expenditures</b>		<u>8,863,309</u>	
Net Change		<u>(215,096)</u>	
<b>Projected Fund Balance 6/30/2025</b>	\$		<u>861,788</u>
<b>Projected FY2026 Funding Sources:</b>			
Revenue	\$	352,000	
State & Federal		5,862,795	
Other financing sources		3,502,321	
		<u>9,717,116</u>	
<b>Projected FY2026 Expenditures</b>		<u>9,817,116</u>	
Net Change		<u>(100,000)</u>	
<b>Projected Fund Balance 6/30/2026</b>	\$		<u>761,788</u>



**York County**  
**Departmental Budget Documents**

**Social Services Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 5,361,981	\$ 5,800,809	\$ 6,493,948	\$ <b>6,981,916</b>
Contractual Services	26,714	53,579	42,500	<b>105,500</b>
Internal Services	114,207	105,768	110,461	<b>83,700</b>
Other Charges	1,913,577	2,336,925	2,111,900	<b>2,549,500</b>
Materials & Supplies	47,036	37,221	61,500	<b>64,500</b>
Leases & Rentals	89,809	39,147	43,000	<b>22,000</b>
Capital Outlay	21,553	-	-	<b>10,000</b>
Grants, Donations, & Insurance Recovery	(6,197)	-	-	-
Total Budgetary Costs	<b>\$ 7,568,680</b>	<b>\$ 8,373,449</b>	<b>\$ 8,863,309</b>	<b>\$ 9,817,116</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Charges For Services	\$ 565	\$ 745	\$ -	\$ -
Recovered Costs	331,531	335,911	325,000	<b>352,000</b>
State Aid & Grants	1,911,648	2,167,458	1,972,173	<b>2,270,194</b>
Federal Aid & Grants	2,932,531	3,252,258	3,369,889	<b>3,592,601</b>
Transfers from Other Funds	2,506,930	2,607,641	2,981,151	<b>3,502,321</b>
Non-Revenue Receipts	43,929	-	-	-
Total Revenues	<b>\$ 7,727,134</b>	<b>\$ 8,364,013</b>	<b>\$ 8,648,213</b>	<b>\$ 9,717,116</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Social Services - Administration	62.40	63.30	64.80	<b>65.00</b>
Social Services - Children's Services Act	1.00	1.00	1.00	<b>1.00</b>
Total Staffing	<b>63.40</b>	<b>64.30</b>	<b>65.80</b>	<b>66.00</b>

Budgetary Costs By Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Social Services - Administration	\$ 5,677,944	\$ 6,015,780	\$ 6,667,256	\$ <b>7,118,542</b>
Social Services - Public Assistance	\$ 596,102	\$ 647,955	\$ 798,000	\$ <b>930,000</b>
Social Services - Children's Services Act	\$ 1,294,634	\$ 1,709,714	\$ 1,398,053	\$ <b>1,768,574</b>
Total Budgetary Costs by Activity	<b>\$ 7,568,680</b>	<b>\$ 8,373,449</b>	<b>\$ 8,863,309</b>	<b>\$ 9,817,116</b>

**York County**  
**Departmental Budget Documents**

**Social Services - Administration**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 5,303,898	\$ 5,703,142	\$ 6,300,895	\$ <b>6,723,342</b>
Contractual Services	26,714	53,579	42,500	<b>105,500</b>
Internal Services	114,207	105,768	110,461	<b>83,700</b>
Other Charges	80,924	76,923	108,900	<b>109,500</b>
Materials & Supplies	47,036	37,221	61,500	<b>64,500</b>
Leases & Rentals	89,809	39,147	43,000	<b>22,000</b>
Capital Outlay	21,553	-	-	<b>10,000</b>
Grants, Donations, & Insurance Recovery	(6,197)	-	-	-
Total Budgetary Costs	<u>\$ 5,677,944</u>	<u>\$ 6,015,780</u>	<u>\$ 6,667,256</u>	<u>\$ <b>7,118,542</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	62.40	63.30	64.80	<b>65.00</b>
Total Staffing	<u>62.40</u>	<u>63.30</u>	<u>64.80</u>	<u><b>65.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Personnel also includes the reclassification of a 0.80 FTE to a 1.0 FTE. This reclassification does not result in any increase in cost.
- The Contractual Services increase is primarily driven by an increased request for legal services.
- Internal Services and Leases & Rentals decreased as a result of moving the IT internal service chargeout, and building leases respectively to the Cost Allocation Plan.

**York County**  
**Departmental Budget Documents**

**Social Services - Public Assistance**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Other Charges	\$ 596,102	\$ 647,955	\$ 798,000	<b>\$ 930,000</b>
Total Budgetary Costs	<u>\$ 596,102</u>	<u>\$ 647,955</u>	<u>\$ 798,000</u>	<u><b>\$ 930,000</b></u>

Major Budget Variances

- This increase is mainly made up of an increase in Subsidy IV Adoption costs. These costs are completely offset by State and Federal revenue.

**York County  
Departmental Budget Documents**

**Social Services - Children's Services Act**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 58,083	\$ 97,667	\$ 193,053	<b>\$ 258,574</b>
Other Charges	1,236,551	1,612,047	1,205,000	<b>1,510,000</b>
Total Budgetary Costs	<b>\$ 1,294,634</b>	<b>\$ 1,709,714</b>	<b>\$ 1,398,053</b>	<b>\$ 1,768,574</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	<b>1.00</b>
Total Staffing	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Other Charges is due to an anticipated increase in mandated Children's Services Act expenditures.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# GRANTS & DONATIONS FUND 1220



*This is a special revenue fund that accounts for various grant-funded programs. These include non-recurring grants, those that cross multiple years, and non-permanent personnel grants.*

## Department Overview

### Grants

- The following grants are included in this fund: Virginia DARE Program, PSAP Education Program (Virginia IT Agency), Four For Life, Fire Funds, and United Way Eviction Relief.
- Also included are revenues received from the National Opioid Settlements. York County has implemented several abatement projects including an educational talk and an ongoing youth substance use prevention program, and currently maintains a reserve of \$388,635. This reserve will be used in future years to fund these and similar efforts in compliance with the Virginia Opioid Abatement Authority Gold Standard regulations.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$		1,445,760
Projected FY2024 Funding Sources:			
State & Federal	\$	445,500	
Other financing sources		-	
		445,500	
Projected FY2024 Expenditures		445,500	
Net Change		-	
		-	
<b>Projected Fund Balance 6/30/2025</b>			\$ 1,445,760
Projected FY2025 Funding Sources:			
State & Federal	\$	438,000	
Other financing sources		45,000	
		483,000	
Projected FY2025 Expenditures		483,000	
Net Change		-	
		-	
<b>Projected Fund Balance 6/30/2026</b>			\$ 1,445,760



VIRGINIA  
IT AGENCY

**York County  
Departmental Budget Documents**

**Grant Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Leases & Rentals	\$ 863	\$ 4,717	\$ -	\$ -
Grants, Donations, & Insurance Recovery	1,340,498	3,159,208	445,500	<b>483,000</b>
Total Budgetary Costs	<b>\$ 1,341,361</b>	<b>\$ 3,163,925</b>	<b>\$ 445,500</b>	<b>\$ 483,000</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 292,693	\$ 398,377	\$ 32,500	<b>\$ 45,000</b>
Use of Money & Property	11,622	51,382	-	-
State Aid & Grants	555,292	988,166	413,000	<b>438,000</b>
Federal Aid & Grants	862,300	1,142,768	-	-
Transfers from Other Funds	232,499	-	-	-
Total Revenues	<b>\$ 1,954,406</b>	<b>\$ 2,580,693</b>	<b>\$ 445,500</b>	<b>\$ 483,000</b>

Budgetary Costs By Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
ARPA Community Services	\$ 36,696	\$ 2,350	\$ -	\$ -
ARPA Law Enforcement Equipment	-	30,000	-	-
ARPA Tourism Recovery Grant	277,501	11,250	-	-
Bulletproof Vest Partnership	-	9,937	-	-
Clerk of Court Records Preservation	-	62,419	-	-
Community Development Block Grant - Admin Funds	5,368	28,343	-	-
Community Development Block Grant - Carver Gardens	146,802	-	-	-
Community Development Block Grant - Carys Chapel	3,846	754,592	-	-
Drug Abuse Resistance Education (DARE)	73,732	122,995	100,000	<b>100,000</b>
E911 Consolidation Grant	-	650,576	-	-
Emergency Housing Vouchers	23,057	1,700	-	-
EMS Scholarship Program	-	53,019	-	-
Federal Asset Forfeiture - Sheriff's Office	7,500	41,919	-	-
Fire & Life Safety Donations	34	53	-	-
Fire Programs (Aid to Localities)	166,839	397,625	250,000	<b>275,000</b>
Four for Life	14,485	79,975	60,000	<b>60,000</b>
Interoperable Communications Grant	209	373,958	-	-
Juneteenth Celebration Donations	1,850	-	-	-
Library Donations	5,527	3,720	-	-
Opioid Settlement Funds	-	5,000	-	-
Parks & Rec Donations	-	2,967	-	-
Plumbing Rehab Funding	-	85,434	-	-
PSAP Education Program	-	4,000	3,000	<b>3,000</b>
PSAP Multi-Jurisdiction Edu Grant	-	27,713	-	-
Safety Town Donations	-	5,732	-	-
SALT	863	4,717	-	-
School Security Officer Grant	-	185,625	-	-
Sentara Cornerstone Grant	-	50,000	-	-
Sheriff's Office Donations	4,364	639	-	-
SHSP Unmanned Aircraft System Grant	18,994	-	-	-
State Asset Forfeiture - Commonwealth's Attorney's Office	522	4,941	-	-
State Asset Forfeiture - Sheriff's Office	-	28,420	-	-
State Hazmat Programs - VDEM/VAHMRS	270	312	-	-
UASI Radio Tower Grant	250,000	-	-	-
UASI Unmanned Aircraft System Grant	199,863	42,394	-	-
United Way Eviction Relief	93,826	86,430	32,500	<b>45,000</b>
VDEM Radiological Preparedness Funds	9,213	5,172	-	-
Total Budgetary Costs by Activity	<b>\$ 1,341,361</b>	<b>\$ 3,163,925</b>	<b>\$ 445,500</b>	<b>\$ 483,000</b>

**Major Budget Variances**

• The County applies for grants throughout the year as funding opportunities are made available, and the amount of grant funding is often unknown at the time of budget preparation. As funds are awarded to the County, they are appropriated into the budget in accordance with Board of Supervisors policy.

# LAW LIBRARY FUND 1207



*This fund accounts for the revenues and expenditures relating to the County's law library.*

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	39,343	
Projected FY2025 Funding Sources:			
Revenue	\$	6,000	
Projected FY2025 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2025</b>			<b>\$ 39,343</b>
Projected FY2026 Funding Sources:			
Revenue	\$	6,000	
Projected FY2026 Expenditures		<u>6,000</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2026</b>			<b>\$ 39,343</b>



**York County**  
**Departmental Budget Documents**

**Law Library Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Materials & Supplies	\$ 2,452	\$ 4,994	\$ 6,000	\$ <b>6,000</b>
Total Budgetary Costs	<u>\$ 2,452</u>	<u>\$ 4,994</u>	<u>\$ 6,000</u>	<u>\$ <b>6,000</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Fines & Forfeitures	\$ 7,641	\$ 7,996	\$ 5,900	\$ <b>5,900</b>
Use of Money & Property	235	528	100	<b>100</b>
Total Revenues	<u>\$ 7,876</u>	<u>\$ 8,524</u>	<u>\$ 6,000</u>	<u>\$ <b>6,000</b></u>

**Major Budget Variances**

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- There are no significant changes programmed for FY2026.

# CHILDREN & FAMILY SERVICES

## FUND 1205



*This fund accounts for the Head Start and USDA (food service) programs. Activity is generated through grants, donations, and fundraisers. The funds are appropriated as received.*

### Department Overview

#### Head Start

- Provide quality opportunities to support children's school readiness and prepare them for a lifetime of learning.
- Strengthen York County families and Neighborhoods by offering families self-sufficiency skills and resources for supporting the health, safety, and well-being of their family.
- Serve as a valuable resource (i.e., training, information, best practices) on early childhood development, early education and care for the child care community.
- Increase the local (non-County) level of contribution of in-kind or real dollars for the purposes of providing additional services, enhancing quality, and replacing equipment.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	\$ 321,666
Projected FY2025 Funding Sources:	
Revenue	\$ 10,100
State & Federal	1,460,593
Other financing sources	460,000
	1,930,693
Projected FY2025 Expenditures	1,991,753
Net Change	(61,060)
<b>Projected Fund Balance 6/30/2025</b>	\$ 260,606
Projected FY2026 Funding Sources:	
Revenue	\$ 126,200
State & Federal	1,493,778
Other financing sources	520,000
	2,139,978
Projected FY2026 Expenditures	2,331,577
Net Change	(191,599)
<b>Projected Fund Balance 6/30/2026</b>	\$ 69,007



**York County**  
**Departmental Budget Documents**  
**Children & Family Services Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,398,411	\$ 1,403,003	\$ 1,655,377	\$ <b>1,944,474</b>
Contractual Services	120,847	102,491	99,714	<b>98,410</b>
Internal Services	92,060	109,893	111,968	<b>133,279</b>
Other Charges	47,692	53,073	49,600	<b>52,228</b>
Materials & Supplies	86,124	136,427	75,094	<b>103,186</b>
Grants, Donations, & Insurance Recovery	130,920	112,491	-	-
Total Budgetary Costs	<b>\$ 1,876,054</b>	<b>\$ 1,917,378</b>	<b>\$ 1,991,753</b>	<b>\$ 2,331,577</b>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Use of Money & Property	\$ 1,838	\$ 1,970	\$ 1,800	\$ <b>1,800</b>
Charges For Services	4,085	5,245	5,900	<b>122,000</b>
Miscellaneous	4,394	5,349	2,400	<b>2,400</b>
State Aid & Grants	13,389	29,269	22,500	<b>22,500</b>
Federal Aid & Grants	1,493,745	1,543,635	1,438,093	<b>1,471,278</b>
Transfers from Other Funds	385,000	360,000	460,000	<b>520,000</b>
Total Revenues	<b>\$ 1,902,451</b>	<b>\$ 1,945,468</b>	<b>\$ 1,930,693</b>	<b>\$ 2,139,978</b>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Head Start	23.20	23.80	23.70	<b>23.70</b>
After Care Program	-	0.50	0.25	<b>0.25</b>
USDA Food Service	1.00	0.50	0.50	<b>0.50</b>
Total Staffing	<b>24.20</b>	<b>24.80</b>	<b>24.45</b>	<b>24.45</b>

Budgetary Costs By Activity	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Head Start	\$ 1,780,714	\$ 1,820,110	\$ 1,883,545	\$ <b>2,102,389</b>
After Care Program	4,594	6,419	13,672	<b>130,157</b>
USDA Food Service	90,746	90,849	94,536	<b>99,031</b>
Total Budgetary Costs by Activity	<b>\$ 1,876,054</b>	<b>\$ 1,917,378</b>	<b>\$ 1,991,753</b>	<b>\$ 2,331,577</b>

**York County**  
**Departmental Budget Documents**

**After Care Program**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 4,549	\$ 6,064	\$ 8,812	\$ 94,459
Contractual Services	45	71	60	70
Materials & Supplies	-	284	4,800	35,628
Total Budgetary Costs	<u>\$ 4,594</u>	<u>\$ 6,419</u>	<u>\$ 13,672</u>	<u>\$ 130,157</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	-	0.50	0.25	0.25
Total Staffing	<u>-</u>	<u>0.50</u>	<u>0.25</u>	<u>0.25</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- In FY2023, the Division of Children & Family Services implemented a pilot program to offer after-care services. The program extended the hours of operation for Head Start, as part of the County's Build Back Better and Coronavirus Response, Relief, and Rescue efforts. The After Care Program division is being budgeted in FY2026, and is now funded with a subsidy from the State as well as charges for services.
- Beginning in FY2026, this division will also implement the Early Childhood Academy, a fee-based, preschool program designed for families seeking affordable, high-quality childcare but that may not be eligible for Head Start.

**York County**  
**Departmental Budget Documents**

**Head Start**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 1,372,262	\$ 1,368,145	\$ 1,616,103	\$ 1,817,460
Contractual Services	80,799	71,887	67,580	65,464
Internal Services	92,060	109,893	111,968	133,279
Other Charges	47,692	53,073	49,600	52,228
Materials & Supplies	56,981	104,621	38,294	33,958
Grants, Donations, & Insurance Recovery	130,920	112,491	-	-
Total Budgetary Costs	<u>\$ 1,780,714</u>	<u>\$ 1,820,110</u>	<u>\$ 1,883,545</u>	<u>\$ 2,102,389</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	23.20	23.80	23.70	23.70
Total Staffing	<u>23.20</u>	<u>23.80</u>	<u>23.70</u>	<u>23.70</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Internal Services increased due to Information Technology cost increases.

**York County**  
**Departmental Budget Documents**

**USDA Food Service**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 21,600	\$ 28,794	\$ 30,462	\$ <b>32,555</b>
Contractual Services	40,003	30,533	32,074	<b>32,876</b>
Materials & Supplies	29,143	31,522	32,000	<b>33,600</b>
Total Budgetary Costs	<u>\$ 90,746</u>	<u>\$ 90,849</u>	<u>\$ 94,536</u>	<u>\$ <b>99,031</b></u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.00	0.50	0.50	<b>0.50</b>
Total Staffing	<u>1.00</u>	<u>0.50</u>	<u>0.50</u>	<u><b>0.50</b></u>

**Major Budget Variances**

• Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

# Celebrating 250 Years

**YORK COUNTY  
VA250**



# COMMUNITY DEVELOPMENT AUTHORITY REVENUE ACCOUNT

## FUND 1208



*This fund accounts for the incremental tax revenues, collections of the special assessment levy, and payments to the Marquis Community Development Authority's trustee.*

### Department Overview

#### **Payments to Trustee and Transfers to Other Funds**

- The Marquis Community Development Authority (the "Authority") was created pursuant to the Virginia Water and Waste Authorities Act (the "Act"), beginning with 15.2-5100 *et. seq.* of the Code of Virginia, 1950, by an ordinance adopted by York County's Board of Supervisors on December 19, 2006 as a Community Development Authority to promote and further the purposes of the Act.
- The Marquis Community Development Authority District (the "District") consists of a land area of approximately 222.85 acres in York County, Virginia just outside of the City of Williamsburg, Virginia. The Act provides that the Authority may issue bonds to finance infrastructure improvements located within or benefiting the District, and the Board of Supervisors, at the request of the Authority, may levy and collect special assessments within the District and appropriate such sums to the Authority for use in paying the administrative expenses and debt service requirements in connection with any such bonds.
- On November 28, 2007, the Authority issued \$32,860,000 Revenue Bonds, Series 2007. The principal and interest on the 2007 bonds are not deemed to constitute a pledge of the faith and credit of York County and therefore the faith and credit of York County have not been pledged to the payment of the principal or interest on the 2007 bonds. The issuance of the 2007 bonds does not directly, indirectly or contingently obligate York County to levy any taxes or to make any appropriation for their payment except from the revenues and receipts pledged therefore. Pursuant to the Act, York County is expressly precluded from paying the principal of or interest on the 2007 bonds except from the special assessments and the incremental tax revenues collected.
- On March 1, 2012, the Bonds were restructured and reissued pursuant to a Restructuring Memorandum of Understanding, as amended by the First Amendment to Memorandum of Understanding, a Revised Rate and Method Apportionment, an Amended and Restate Continuing Disclosure Agreement, and a Second Supplemental Indenture of Trust among the bondholders, Marquis Williamsburg RE Holding LLC (as Property Owner), Authority, Trustee and County. Under the restructuring and reissuance terms, the original 2007 Bonds have been restructured and \$2,805,000 of the original Bonds have been redeemed.
- The Authority will cause incremental tax revenues to be collected and deposited in accordance with the Indenture and a Memorandum of Understanding with York County. This fund provides for a separate account into which the County will deposit incremental taxes and special assessment revenues generated by the Marquis Lifestyle Center. The County will then disburse those funds to the Trustee on behalf of the Authority, to be used for debt service on the bonds and administrative expenses.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	-	
Projected FY2025 Funding Sources:			
Revenue	\$	1,070,894	
Projected FY2025 Expenditures		<u>1,070,894</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2025</b>			\$ -
Projected FY2026 Funding Sources:			
Revenue	\$	1,044,100	
Projected FY2026 Expenditures		<u>1,044,100</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2026</b>			\$ -



**York County**  
**Departmental Budget Documents**

**Community Development Authority Revenue Account Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Transfers to Other Funds	\$ 181,525	\$ 186,980	\$ 192,590	\$ <b>198,368</b>
Payments to Trustee	896,832	766,620	878,304	<b>845,732</b>
Total Budgetary Costs	<u>\$ 1,078,357</u>	<u>\$ 953,600</u>	<u>\$ 1,070,894</u>	<u>\$ <b>1,044,100</b></u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Local	\$ 1,077,834	\$ 952,236	\$ 1,070,894	\$ <b>1,044,100</b>
Use of Money & Property	523	1,364	-	-
Total Revenues	<u>\$ 1,078,357</u>	<u>\$ 953,600</u>	<u>\$ 1,070,894</u>	<u>\$ <b>1,044,100</b></u>

Major Budget Variances

- A decrease is expected in sales tax due to the closing of a retail store.

# COUNTY DEBT SERVICE

## FUND 1300



*This fund accounts for the issuance and repayment of debt for the County's public buildings, facilities and equipment.*

### Department Overview

#### County Debt Service Activities

- Anticipate borrowing for County capital projects in the spring of 2026. There would be no related debt service payments until FY2027.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>		\$	<u>477,129</u>
Projected FY2025 Funding Sources:			
Local		\$	-
State & Federal			-
Other financing sources			<u>4,920,820</u>
			4,920,820
Projected FY2025 Expenditures			<u>4,920,820</u>
Net Change			<u>-</u>
<b>Projected Fund Balance 6/30/2025</b>		\$	<u>477,129</u>
Projected FY2026 Funding Sources:			
Local		\$	-
State and Federal			-
Other financing sources			<u>5,120,740</u>
			5,120,740
Projected FY2026 Expenditures			5,120,740
Net Change			<u>-</u>
<b>Projected Fund Balance 6/30/2026</b>		\$	<u>477,129</u>



**York County**  
**Departmental Budget Documents**

**County Debt Service Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Debt Service	\$ 5,699,765	\$ 4,933,914	\$ 4,920,820	\$ 5,120,740
Total Budgetary Costs	<u>\$ 5,699,765</u>	<u>\$ 4,933,914</u>	<u>\$ 4,920,820</u>	<u>\$ 5,120,740</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfer From Other Funds	\$ 5,268,508	\$ 4,932,535	\$ 4,920,820	\$ 5,120,740
Use of Money & Property	1,030	5,204	-	-
Total Revenues	<u>\$ 5,269,538</u>	<u>\$ 4,937,739</u>	<u>\$ 4,920,820</u>	<u>\$ 5,120,740</u>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
2014 Lease Revenue Bond Refunding Bonds	\$ 1,297,300	\$ -	\$ -	\$ -
2016A VRA Lease Revenue Bond	1,201,278	1,206,692	1,199,800	1,202,175
2016 Lease Purchase	522,961	-	-	-
2018 VRA Lease Revenue Bond	557,300	558,078	558,090	557,330
2020 VRA Lease Revenue Bond	165,656	168,325	163,100	164,125
2022 Capital Lease	549,570	549,569	549,570	549,570
2022 VRA Lease Revenue Bond	1,405,700	2,451,250	2,450,260	2,451,575
2025 VRA Lease Revenue Bond	-	-	-	195,965
Total Budgetary Cost by Activity	<u>\$ 5,699,765</u>	<u>\$ 4,933,914</u>	<u>\$ 4,920,820</u>	<u>\$ 5,120,740</u>

# SCHOOL DEBT SERVICE

## FUND 1301



*This fund accounts for the issuance and repayment of debt for the construction and maintenance of educational facilities.*

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	<u>862,047</u>	
Projected FY2025 Funding Sources:			
Local	\$	-	
State & Federal		246,120	
Other financing sources		<u>21,281,740</u>	
		21,527,860	
Projected FY2025 Expenditures		<u>21,527,860</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2025</b>	\$	<u>862,047</u>	
Projected FY2026 Funding Sources:			
Local	\$	-	
State and Federal		268,295	
Other financing sources		<u>26,341,577</u>	
		26,609,872	
Projected FY2026 Expenditures		<u>26,609,872</u>	
Net Change		<u>-</u>	
<b>Projected Fund Balance 6/30/2026</b>	\$	<u>862,047</u>	



**Tabb High School**

**York County**  
**Departmental Budget Documents**

**School Debt Service Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfers to Other Funds	\$ 9,727,130	\$ 10,703,122	\$ 12,825,000	<b>\$ 17,137,712</b>
Debt Service	8,588,699	8,722,836	8,702,860	<b>9,472,160</b>
Total Budgetary Costs	<u>\$ 18,315,829</u>	<u>\$ 19,425,958</u>	<u>\$ 21,527,860</u>	<u><b>\$ 26,609,872</b></u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
State Aid & Grants	\$ 177,950	\$ 213,789	\$ 186,650	<b>\$ 208,825</b>
Federal Aid & Grants	56,298	56,248	59,470	<b>59,470</b>
Non-Revenue Receipts	9,760,454	10,783,347	12,825,000	<b>17,137,712</b>
Transfer From Other Funds	8,347,650	8,431,394	8,456,740	<b>9,203,865</b>
Total Revenues	<u>\$ 18,342,352</u>	<u>\$ 19,484,778</u>	<u>\$ 21,527,860</u>	<u><b>\$ 26,609,872</b></u>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
2019B VPSA Refunding 2002	\$ 599,186	\$ -	\$ -	\$ -
2019B VPSA Refunding 2003	308,243	307,650	-	-
2005 VPSA School Borrowing	1,174,895	1,175,488	1,174,900	<b>1,172,010</b>
2010 VPSA School Borrowing	124,472	124,472	129,475	<b>129,475</b>
2012 VPSA School Borrowing	525,585	523,541	525,615	<b>526,680</b>
2014B VPSA Refunding	845,698	844,408	841,520	<b>841,680</b>
2014 VPSA School Borrowing	633,709	629,393	629,195	<b>632,860</b>
2015A VPSA Refunding	435,970	433,984	436,065	<b>437,070</b>
2016 VPSA School Borrowing	791,024	791,405	795,400	<b>793,005</b>
2016B VPSA Refunding	297,664	294,928	296,700	<b>292,970</b>
2017 VPSA School Borrowing	573,369	572,335	575,420	<b>572,620</b>
2018 VPSA School Borrowing	559,464	559,693	559,165	<b>562,755</b>
2019 VPSA School Borrowing	558,546	559,785	555,395	<b>555,370</b>
2020 VPSA School Borrowing	529,580	530,445	526,095	<b>526,525</b>
2021 VPSA School Borrowing	567,820	568,555	568,535	<b>567,750</b>
2022 VPSA School Borrowing	-	707,881	711,620	<b>711,595</b>
2024 VPSA School Borrowing	-	1,150	307,085	<b>763,515</b>
2025 VPSA School Borrowing	-	-	-	<b>316,280</b>
Issue Costs	63,474	97,723	70,675	<b>70,000</b>
Transfer to Other Funds	9,727,130	10,703,122	12,825,000	<b>17,137,712</b>
Total Budgetary Cost by Activity	<u>\$ 18,315,829</u>	<u>\$ 19,425,958</u>	<u>\$ 21,527,860</u>	<u><b>\$ 26,609,872</b></u>

# STORMWATER MANAGEMENT FUND 1501



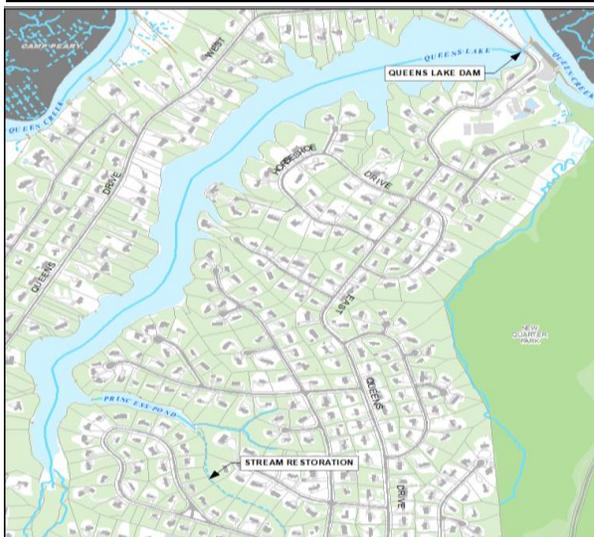
*This fund accounts for the revenue and expenditures for stormwater projects.*

## Department Overview

### Capital Projects

- Funding is provided for minor drainage projects, payment for services to Hampton Roads Planning District Commission, and maintenance of the Lowe's and International Center stormwater ponds (supported by revenue from the property owners). Planned projects include Marlbank Cove ravine, Route 134 to Bayberry, Queen's Lake Dam and Ravines, BMP retrofit, and various TMDL and Stormwater Maintenance projects.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
Beginning Fund Balance 7/1/2024	\$ 4,423,056
Projected FY2025 Funding Sources:	
Revenue	\$ 2,228,000
State & Federal	1,000,000
Other financing sources	200,000
	3,428,000
Projected FY2025 Expenditures	3,940,651
Net Change	(512,651)
<b>Projected Fund Balance 6/30/2025</b>	<b>\$ 3,910,405</b>
Projected FY2026 Funding Sources:	
Revenue	\$ 2,728,000
State & Federal	-
Other financing sources	400,000
	3,128,000
Projected FY2026 Expenditures	3,041,892
Net Change	86,108
<b>Projected Fund Balance 6/30/2026</b>	<b>\$ 3,996,513</b>



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The County of York, Virginia, does not accept any responsibility for the accuracy of this map or the design or construction of any project shown. The user will be responsible for any and all errors and omissions resulting from or arising out of this map.  
There are no use agreements or warranties made by the County of York in this map.

*Queens Lake  
Stream Restoration*

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This map should be used for information purposes. It is not suitable for detailed site planning.  
Published on: 08/22/2022



**Marlbank Cove Ravine**

**York County**  
**Departmental Budget Documents**

**Stormwater Management Fund**

	FY2023	FY2024	FY2025	FY2026
Budgetary Costs	Actual	Actual	Adopted	Adopted
Contractual Services	\$ 11,642	\$ 11,937	\$ 12,651	\$ 13,892
Capital Outlay	4,791,739	1,362,517	3,928,000	3,028,000
Total Budgetary Costs	<u>\$ 4,803,381</u>	<u>\$ 1,374,454</u>	<u>\$ 3,940,651</u>	<u>\$ 3,041,892</u>

	FY2023	FY2024	FY2025	FY2026
Funding Sources	Actual	Actual	Adopted	Adopted
Transfers From Other Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ 400,000
Other Local Taxes	783,584	1,735,024	2,200,000	2,700,000
State Aid & Grants	996,247	1,211,246	1,000,000	-
Miscellaneous	17,414	-	-	-
Use of Money & Property	21,888	47,331	-	-
Charges For Services	2,400	4,800	28,000	28,000
Total Revenues	<u>\$ 2,021,533</u>	<u>\$ 3,198,401</u>	<u>\$ 3,428,000</u>	<u>\$ 3,128,000</u>

	FY2023	FY2024	FY2025	FY2026
Budgetary Cost by Activity	Actual	Actual	Adopted	Adopted
Wormley Creek - Edgehill	\$ 2,291,469	\$ 71,255	\$ 300,000	\$ -
Stormwater Equipment Replacement	55,950	207,677	-	200,000
Tabb Lakes	16,202	29,139	-	-
Marlbank Cove Ravine	-	-	200,000	500,000
Route 134 to Bayberry	-	-	-	200,000
Celestial Way Stream Restoration	158,610	42,679	-	-
In-house Stormwater construction & maintenance & TMDL projects	194,299	139,864	400,000	600,000
Queen's Lake Dam and Ravines	-	389,553	2,000,000	500,000
Sewer Pipe Relining	149,363	88,512	-	-
Goodwin Neck/Rosewood	5,000	4,141	-	-
Brightwood Stream Restoration	-	78,520	1,000,000	-
BMP Long Term Maintenance	-	-	21,000	21,000
Bypass Road	855,956	60,723	-	-
Larkin Run Stream Restoration	53,039	40,981	-	-
BMP Maintenance	2,400	4,800	7,000	7,000
Poquoson River Culverts	269,289	191,946	-	-
Seige Lane	740,163	12,727	-	-
BMP retrofit	-	-	-	1,000,000
Total Budgetary Costs	<u>\$ 4,791,739</u>	<u>\$ 1,362,517</u>	<u>\$ 3,928,000</u>	<u>\$ 3,028,000</u>

# YORKTOWN CAPITAL IMPROVEMENTS FUND 1520



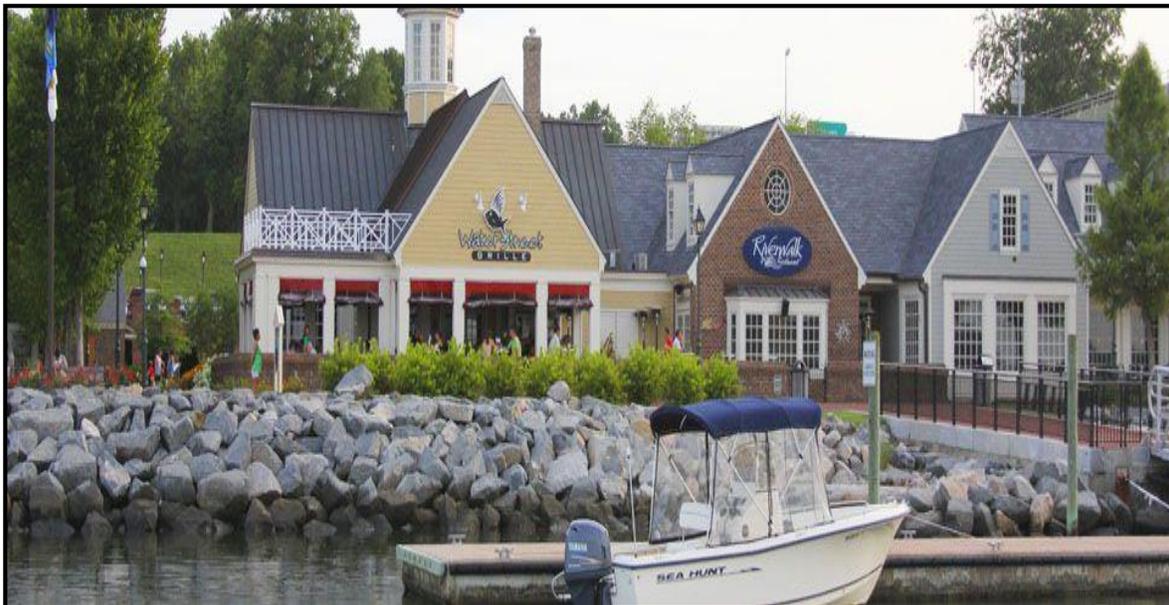
*This fund accounts for the revenues and expenditures relating to the County's capital improvement program, specifically for the waterfront.*

## Department Overview

### Capital Projects

- There are no new projects planned in FY2026.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$		(1,991,879)
Projected FY2025 Funding Sources:			
Other financing sources	\$	507,226	
Projected FY2025 Expenditures		507,226	
Net Change		-	
<b>Projected Fund Balance 6/30/2025</b>			\$ (1,991,879)
Projected FY2026 Funding Sources:			
Other financing sources	\$		4,852
Projected FY2026 Expenditures			4,852
Net Change			-
<b>Projected Fund Balance 6/30/2026</b>			\$ (1,991,879)



**York County**  
**Departmental Budget Documents**

**Yorktown Capital Improvements**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Capital Outlay	\$ -	\$ -	\$ 507,226	\$ 4,852
Total Budgetary Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 507,226</u>	<u>\$ 4,852</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Transfers From Other Funds	\$ 500,000	\$ 500,000	\$ 507,226	\$ 4,852
Use of Money & Property	3,776	7,722	-	-
Total Revenues	<u>\$ 503,776</u>	<u>\$ 507,722</u>	<u>\$ 507,226</u>	<u>\$ 4,852</u>

**Major Budget Variances**

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- A transfer from the Tourism Fund for repayment toward an interfund loan is programmed for FY2026.

# COUNTY CAPITAL FUND 1500



*This fund accounts for the revenues and expenditures relating to the County's capital improvement program. Water, sewer and stormwater projects are accounted for in those respective funds.*

## Department Overview

### Capital Projects

- Funding is provided for construction and or the acquisition of facilities and equipment in areas such as facilities maintenance, public safety, and parks and recreation.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	<u>\$ 38,966,726</u>
Projected FY2025 Funding Sources:	
Local	\$ 25,000
State & Federal	1,583,440
Anticipated borrowings	1,150,000
Transfers from other Funds	<u>4,000,000</u>
	6,758,440
Projected FY2025 Expenditures	<u>12,820,000</u>
Net Change	<u>(6,061,560)</u>
<b>Projected Fund Balance 6/30/2025</b>	<b>\$ 32,905,166</b>
Projected FY2026 Funding Sources:	
Local	\$ 55,000
State & Federal	1,542,679
Anticipated borrowings	7,524,000
Transfers from other Funds	<u>4,670,000</u>
	13,791,679
Projected FY2026 Expenditures	<u>19,964,000</u>
Net Change	<u>(6,172,321)</u>
<b>Projected Fund Balance 6/30/2026</b>	<b>\$ 26,732,845</b>



**York Hall Renovations**

### Public Safety Equipment



**York County  
Departmental Budget Documents**

**County Capital Fund**

Budgetary Costs	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Adopted	Adopted
Capital Outlay	\$ 29,997,017	\$ 21,134,023	\$ 12,820,000	\$ 19,939,000
Contractual Services	-	-	-	25,000
Transfers to Other Funds	173,859	-	-	-
Total Budgetary Costs	<b>\$ 30,170,876</b>	<b>\$ 21,134,023</b>	<b>\$ 12,820,000</b>	<b>\$ 19,964,000</b>

Funding Sources	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Adopted	Adopted
Transfers From Other Funds	\$ 16,153,483	\$ 11,657,846	\$ 4,000,000	\$ 4,670,000
Recovered Costs	73,020	125,926	25,000	55,000
Non-Revenue Receipts	136,993	38,464	1,150,000	7,524,000
State & Federal Aid & Grants	787,623	322,970	1,583,440	1,542,679
Miscellaneous	173,951	39,666	-	-
Use of Money & Property	1,348,247	1,226,402	-	-
Total Revenues	<b>\$ 18,673,317</b>	<b>\$ 13,411,274</b>	<b>\$ 6,758,440</b>	<b>\$ 13,791,679</b>

Budgetary Cost by Activity	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Adopted	Adopted
Law Enforcement Building	\$ 12,654,324	\$ 14,131,462	\$ -	\$ -
Planning/Development Services Building Improvements	100,329	712,608	-	-
P25 LIFECYCLE SPEND (Regional Radio Project)	-	-	1,000,000	1,100,000
Fire & Life Safety Equipment	1,910,245	123,312	400,000	300,000
Building Renovations-York Hall	-	-	-	500,000
Riverwalk Landing Restaurant Renovation	3,000,000	-	-	-
Yorktown Library Expansion	2,708,897	8,631	-	-
Fire & Life Safety Fire Apparatus Replacement	-	-	2,550,000	4,150,000
Transportation Improvements	3,513,586	1,711,859	2,650,000	2,250,000
Underground Utilities	-	-	500,000	-
Public Works - Building Maintenance & Repair	140,009	576,422	610,000	923,000
Tourism Information Center, Dockmaster, and Waterfront Operations	-	-	150,000	500,000
Sheriff's RMS Software Replacement	55,725	9,169	-	-
Miscellaneous Capital Projects	411,033	518,403	552,000	520,000
Fire Station #7	3,389,387	9,581	-	-
General Economic Development Activities	35,000	285,000	300,000	300,000
Dark Fiber	746,581	-	-	-
Public Works - HVAC Replacement	313,752	110,805	295,000	548,000
Pier Improvements	-	-	-	26,000
Expansion of Firing Range	14,920	12,904	25,000	-
Software Upgrades	397,352	472,873	-	-
IT Consolidation	-	-	400,000	2,350,000
Sheriff's Marine Patrol	-	-	213,000	-
Emergency Generator Lifecycle Replacement	-	-	400,000	-
Building Renovation/Replacement Space Study	-	-	-	250,000
Grounds Maintenance Machinery & Equipment Replacement	-	193,490	250,000	-
Streetlight LED Conversion	95,722	68,667	350,000	50,000
Public Works - Parking Lot Repair	185,484	273,519	250,000	325,000
Grafton Annex Demolition	93,541	7,390	-	-
Radio Antenna Relocation	-	10,100	-	-
Roof Repair & Replacement	3,118	24,259	310,000	250,000
Yorktown Improvements (Fishing Pier, Picnic Area, Signage, etc.)	50,559	332,826	170,000	952,000
Public Safety Building Renovations	-	-	600,000	1,000,000
County Fire Alarm & Security Upgrades	86,530	28,620	75,000	100,000
Computer Aided Dispatch (CAD) Replacement	-	-	-	1,850,000
Building Security	19,698	48,301	100,000	25,000
Sheriff's Equipment Replacement (MDT's & AED's)	-	32,330	570,000	550,000
Shelter Upgrade - YHS Generator	-	704,149	-	-
Disability Compliance	2,000	62,840	100,000	-
Water Street Improvements	-	82,279	-	1,000,000
Landscaping and streetscapes	62,091	99,235	-	-
E911 Renovations and JCC Consolidation	7,135	482,990	-	-
Charles Brown Park Improvements	-	-	-	120,000
Total Budgetary Costs	<b>\$ 29,997,017</b>	<b>\$ 21,134,023</b>	<b>\$ 12,820,000</b>	<b>\$ 19,939,000</b>

# REVENUE STABILIZATION RESERVE

## FUND 1201



*This fund accounts for local funds equal to the excess of Federal Impact Aid receipts returned by the School Division at the close of any fiscal year. When applicable, expenditures reflect funds transferred to the School Division for school capital projects, which are typically repaid with future receipts.*

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	\$ <u>8,206,116</u>
Projected FY2025 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>-</u>
Projected FY2025 Expenditures	<u>-</u>
Net Change	<u>-</u>
<b>Projected Fund Balance 6/30/2025</b>	<b>\$ 8,206,116</b>
Projected FY2026 Funding Sources:	
Revenue	\$ -
Other financing sources	<u>-</u>
Projected FY2026 Expenditures	<u>3,000,000</u>
Net Change	<u>(3,000,000)</u>
<b>Projected Fund Balance 6/30/2026</b>	<b>\$ <u>5,206,116</u></b>



**York County  
Departmental Budget Documents**

**Revenue Stabilization Fund**

<u>Budgetary Costs</u>	FY2023 Actual	FY2024 Actual	FY2025 Adopted	<b>FY2026 Adopted</b>
Transfers to Other Funds	\$ -	\$ -	\$ -	<b>\$ 3,000,000</b>
Total Budgetary Costs	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>

<u>Funding Sources</u>	FY2023 Actual	FY2024 Actual	FY2025 Adopted	<b>FY2026 Adopted</b>
Use of Money & Property	\$ 49,910	\$ 110,548	\$ -	\$ -
Transfers from Other Funds	-	1,034,140	-	-
Total Revenues	<b>\$ 49,910</b>	<b>\$ 1,144,688</b>	<b>\$ -</b>	<b>\$ -</b>

Major Budget Variances

- School Division is using \$3M of revenue stabilization funds for cash capital contribution; transferred to School Capital.

# VEHICLE MAINTENANCE

## FUND 1704

*This fund accounts for the revenue and expenses of vehicle maintenance for internal customers and a small number of external customers.*



### Department Overview

#### **Vehicle & Equipment Maintenance**

- Provides services for maintaining the cars, trucks, fire and rescue apparatus, trailers, mowers, gators, and other miscellaneous equipment.
- Provides services for maintaining of construction equipment such as loaders, bulldozers and backhoes.
- Maintains fleet information management systems.
- Repair and replacement of fuel sites outside of maintenance contract.
- Manages the towing contract services for County vehicles and equipment.
- Coordinates the purchasing of cars, trucks, rescue apparatus, and other miscellaneous equipment.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	\$ 1,296,910
Projected FY2025 Funding Sources:	
Revenue	\$ 7,054,598
Other financing sources	150,000
	7,204,598
Projected FY2025 Expenditures	7,204,598
Net Change	-
<b>Projected Fund Balance 6/30/2025</b>	<b>\$ 1,296,910</b>
Projected FY2026 Funding Sources:	
Revenue	\$ 7,380,580
Other financing sources	150,000
	7,530,580
Projected FY2026 Expenditures	7,333,049
Net Change	197,531
<b>Projected Fund Balance 6/30/2026</b>	<b>\$ 1,494,441</b>



**York County  
Departmental Budget Documents**

**Vehicle Maintenance Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 1,224,905	\$ 1,523,579	\$ 1,517,413	\$ 1,614,181
Contractual Services	583,160	484,950	541,350	540,750
Internal Services	72,502	114,219	147,193	183,217
Other Charges	168,840	173,746	189,989	220,651
Materials & Supplies	2,288,053	2,250,276	2,926,153	3,359,250
Capital Outlay	776,298	967,705	1,732,500	1,265,000
Insurance Recovery	186,278	81,745	150,000	150,000
Total Budgetary Costs	<u>\$ 5,300,036</u>	<u>\$ 5,596,220</u>	<u>\$ 7,204,598</u>	<u>\$ 7,333,049</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Non-Revenue Receipts	\$ 298,926	\$ 105,197	\$ 150,000	\$ 150,000
Transfer From Other Funds	509,995	-	-	-
Use of Money & Property	46,899	116,626	75,000	75,000
Charges for Services	5,862,085	5,635,668	6,479,598	7,305,580
Local Miscellaneous	1,360	-	-	-
Federal Grant	-	190,000	500,000	-
Total Revenues	<u>\$ 6,719,265</u>	<u>\$ 6,047,491</u>	<u>\$ 7,204,598</u>	<u>\$ 7,530,580</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Fleet Support Services	13.40	13.40	13.40	13.40
Total Staffing	<u>13.40</u>	<u>13.40</u>	<u>13.40</u>	<u>13.40</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increase is attributed to an increase in insurance premium.
- Materials and Supplies increase is attributed to the increase in fuel costs.
- Capital Outlay increase for increased cost of vehicle replacements.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

# INFORMATION TECHNOLOGY

## FUND 1705



*This fund accounts for the revenue and expenses of deploying the latest information technology across the County to ensure the most efficient purchasing, inventory management, and security.*

### Department Overview

#### Information Technology

- Information Technology Fund accounts for the costs of providing the following services: computer hardware and software; computer technical support; software support; maintenance and service agreements; internet and telecommunications services to County departments.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	2,278,147	
Projected FY2025 Funding Sources:			
Revenue	\$	-	
Other financing sources		2,774,481	
		<u>2,774,481</u>	
Projected FY2025 Expenditures		2,981,497	
Net Change		<u>(207,016)</u>	
<b>Projected Fund Balance 6/30/2025</b>	\$	2,071,131	
Projected FY2026 Funding Sources:			
Revenue	\$	-	
Other financing sources		2,770,941	
		<u>2,770,941</u>	
Projected FY2026 Expenditures		3,029,863	
Net Change		<u>(258,922)</u>	
<b>Projected Fund Balance 6/30/2026</b>	\$	<u>1,812,209</u>	



**York County**  
**Departmental Budget Documents**

**Information Technology Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ (19,032)	\$ 130,009	\$ 197,097	\$ 258,922
Contractual Services	819,333	869,505	1,687,400	1,685,441
Other Charges	337,908	299,751	400,000	375,000
Materials & Supplies	16,720	14,077	24,500	23,000
Leases & Rentals	-	9,733	-	-
Capital Outlay	513,516	717,695	672,500	687,500
Total Budgetary Costs	<u>\$ 1,668,445</u>	<u>\$ 2,040,770</u>	<u>\$ 2,981,497</u>	<u>\$ 3,029,863</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Use of Money & Property	\$ 14,836	\$ 41,645	\$ -	\$ -
Transfers from Other Funds	2,629,863	2,218,779	2,774,481	2,770,941
Total Revenues	<u>\$ 2,644,699</u>	<u>\$ 2,260,424</u>	<u>\$ 2,774,481</u>	<u>\$ 2,770,941</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Full-Time Equivalents (FTE's)	1.00	2.00	2.00	2.00
Total Staffing	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Capital Outlay increased due to the increased cost of computers.
- The decrease in Other Charges is due to a decreased request in Computer Data Lines.

# WORKERS' COMPENSATION FUND 1703



*This fund accounts for the revenues and expenditures relating to the workers' compensation claims and insurance policies of the County.*

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	413,229	
Projected FY2025 Funding Sources:			
Revenue	\$	-	
Other financing sources		290,793	
		<u>290,793</u>	
Projected FY2025 Expenditures		375,365	
Net Change		<u>(84,572)</u>	
<b>Projected Fund Balance 6/30/2025</b>			\$ 328,657
Projected FY2026 Funding Sources:			
Revenue	\$	-	
Other financing sources		295,014	
		<u>295,014</u>	
Projected FY2026 Expenditures		393,536	
Net Change		<u>(98,522)</u>	
<b>Projected Fund Balance 6/30/2026</b>			\$ 230,135



**York County**  
**Departmental Budget Documents**

**Workers' Compensation Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 78,311	\$ 87,628	\$ 93,245	\$ 97,466
Contractual Services	97,924	99,627	102,120	116,070
Other Charges	207,217	334,335	180,000	180,000
Total Budgetary Costs	<u>\$ 383,452</u>	<u>\$ 521,590</u>	<u>\$ 375,365</u>	<u>\$ 393,536</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfer From Other Funds	\$ 198,000	\$ 350,000	\$ 290,793	\$ 295,014
Use of Money & Property	4,952	7,319	-	-
Miscellaneous	1,630	50	-	-
Total Revenues	<u>\$ 204,582</u>	<u>\$ 357,369</u>	<u>\$ 290,793</u>	<u>\$ 295,014</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Administration Costs	1.00	1.00	1.00	1.00
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Administration Costs	\$ 176,235	\$ 187,255	\$ 195,365	\$ 213,536
Claims	207,217	334,335	180,000	180,000
Total Budgetary Costs by Activity	<u>\$ 383,452</u>	<u>\$ 521,590</u>	<u>\$ 375,365</u>	<u>\$ 393,536</u>

**York County  
Departmental Budget Documents**

**Administration Costs**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 78,311	\$ 87,628	\$ 93,245	<b>\$ 97,466</b>
Contractual Services	97,924	99,627	102,120	<b>116,070</b>
Total Budgetary Costs	<b>\$ 176,235</b>	<b>\$ 187,255</b>	<b>\$ 195,365</b>	<b>\$ 213,536</b>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Full-Time Equivalents (FTE's)	1.00	1.00	1.00	<b>1.00</b>
Total Staffing	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

Major Budget Variances

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Increase in Contractual Services is due to a increase in Workers' Compensation premiums.

**York County  
Departmental Budget Documents**

**Claims**

<u>Budgetary Costs</u>	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Other Charges	\$ 207,217	\$ 334,335	\$ 180,000	<b>\$ 180,000</b>
Total Budgetary Costs	<u>\$ 207,217</u>	<u>\$ 334,335</u>	<u>\$ 180,000</u>	<u><b>\$ 180,000</b></u>

<u>Budgetary Cost By Activity</u>	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Claims	\$ 207,217	\$ 334,335	\$ 180,000	<b>\$ 180,000</b>
Total Budgetary Costs by Activity	<u>\$ 207,217</u>	<u>\$ 334,335</u>	<u>\$ 180,000</u>	<u><b>\$ 180,000</b></u>

# HEALTH & DENTAL INSURANCE

## FUND 1700



*This fund accounts for the revenues and expenditures of the County's health and dental programs.*

### Department Overview

#### Administration Costs & Claims

This fund was established in fiscal year 2015 to account for the revenue and expenditures for the County's self insured health and dental programs.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026	
<b>Beginning Fund Balance 7/1/2024</b>	<u>\$ 5,115,661</u>
Projected FY2025 Funding Sources:	
Revenue	\$ 20,000
Other financing sources	<u>17,840,851</u>
	17,860,851
Projected FY2025 Expenditures	<u>18,697,400</u>
Net Change	<u>(836,549)</u>
<b>Projected Fund Balance 6/30/2025</b>	<u>\$ 4,279,112</u>
Projected FY2026 Funding Sources:	
Revenue	\$ 20,000
Other financing sources	<u>19,409,833</u>
	19,429,833
Projected FY2026 Expenditures	<u>19,787,750</u>
Net Change	<u>(357,917)</u>
<b>Projected Fund Balance 6/30/2026</b>	<u>\$ 3,921,195</u>



**York County**  
**Departmental Budget Documents**

**Health & Dental Insurance Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 13,644,963	\$ 15,868,120	\$ 17,196,400	<b>\$ 18,133,050</b>
Contractual Services	93,375	1,294,624	101,000	<b>104,700</b>
Other Charges	1,110,605	-	1,400,000	<b>1,550,000</b>
Total Budgetary Costs	<b>\$ 14,848,943</b>	<b>\$ 17,162,744</b>	<b>\$ 18,697,400</b>	<b>\$ 19,787,750</b>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfer From Other Funds	\$ 1,000,000	\$ -	\$ -	\$ -
Use of Money & Property	39,867	85,720	20,000	<b>20,000</b>
Recovered Costs	-	44,232	26,000	<b>27,700</b>
Charges for Services	14,161,432	17,419,765	17,814,851	<b>19,382,133</b>
Total Revenues	<b>\$ 15,201,299</b>	<b>\$ 17,549,717</b>	<b>\$ 17,860,851</b>	<b>\$ 19,429,833</b>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Administration Costs	\$ 1,738,651	\$ 1,864,300	\$ 2,097,400	<b>\$ 2,387,750</b>
Claims / Incurred But Not Reported (IBNR)	13,110,292	15,298,444	16,600,000	<b>17,400,000</b>
Total Budgetary Costs by Activity	<b>\$ 14,848,943</b>	<b>\$ 17,162,744</b>	<b>\$ 18,697,400</b>	<b>\$ 19,787,750</b>

**Major Budget Variances**

- The County's experience rate has increased.

**York County**  
**Departmental Budget Documents**

**Health and Dental Administration Costs**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 534,671	\$ 569,676	\$ 596,400	\$ <b>733,050</b>
Contractual Services	93,375	1,294,624	101,000	<b>104,700</b>
Other Charges	1,110,605	-	1,400,000	<b>1,550,000</b>
Total Budgetary Costs	<u>\$ 1,738,651</u>	<u>\$ 1,864,300</u>	<u>\$ 2,097,400</u>	<u>\$ <b>2,387,750</b></u>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Administration Costs	\$ 1,738,651	\$ 1,864,300	\$ 2,097,400	\$ <b>2,387,750</b>
Total Budgetary Costs by Activity	<u>\$ 1,738,651</u>	<u>\$ 1,864,300</u>	<u>\$ 2,097,400</u>	<u>\$ <b>2,387,750</b></u>

**York County**  
**Departmental Budget Documents**

**Claims / Incurred But Not Reported (IBNR)**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 13,110,292	\$ 15,298,444	\$ 16,600,000	<b>\$ 17,400,000</b>
Total Budgetary Costs	<u>\$ 13,110,292</u>	<u>\$ 15,298,444</u>	<u>\$ 16,600,000</u>	<u><b>\$ 17,400,000</b></u>

Budgetary Cost By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Claims / Incurred But Not Reported (IBNR)	\$ 13,110,292	\$ 15,298,444	\$ 16,600,000	<b>\$ 17,400,000</b>
Total Budgetary Costs by Activity	<u>\$ 13,110,292</u>	<u>\$ 15,298,444</u>	<u>\$ 16,600,000</u>	<u><b>\$ 17,400,000</b></u>

# SOLID WASTE MANAGEMENT

## FUND 1614



*This fund accounts for the revenues and expenses relating to the County's waste management programs. This is accomplished through the divisions below.*



### Department Overview

#### Waste Management

- **Curbside Garbage Collections**
  - Curbside garbage collections are available to all single family homes, eligible trailer homes, town-homes and/or small businesses.
  - Program subscribers may also bring household waste and/or construction debris to the Waste Management Center's Transfer Station and citizen drop-off center free of charge.
- **Bulk Collections**
  - Subscribers to York County's garbage collection service are eligible for up to four bulk collections per year at no additional charge.
  - Up to three items such as furniture or appliances are allowed per scheduled collection.
  - Non-subscribers and/or subscribers who use all four collections within the year may schedule additional bulk collections.
- **Curbside Recycling**
  - Curbside recycling service is available to all single-family homes, most trailer homes, and some multi-family/duplex communities.
- **Curbside Yard Debris Collections**
  - Year round, York County residents have the opportunity to schedule a special yard debris collection for items such as limbs, branches, and clear bags of natural yard waste.
- **Leaf Collection**
  - Residents who live on publicly maintained streets can place an unlimited number of clear bags of leaves out for collection every other week.
  - Leaves are delivered to the VPPSA Compost Facility where they are debagged to be incorporated into mulch.
  - Residents who live in private communities or on privately maintained streets or roads may also bring leaves out to the closest public roadway for collection.
- **Household Chemical and Computer Recycling Collections**
  - Coordinated through VPPSA, these events are held bimonthly from March - November on the 2nd Saturday of the month from 8:00am-Noon.
- **Emergency Debris Cleanups**
  - In the event of severe weather or other events, the Waste Management Division is responsible for cleanup of debris.
- **The York County Beautification Committee**
  - Staff from the Waste Management Division serves as the County liaison to the Beautification Committee, whose mission is to provide beautification in the County through environmental education, with an emphasis on litter control and cleanup events.

#### Landfill Closure/Post-Maintenance

- Costs for Landfill Closure/Post Maintenance vary and are driven by VDEQ and other regulatory requirements.

#### Transfer Station Operations

- The County leases the transfer station and scales to Republic Services.



FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>		\$	1,190,469
Projected FY2025 Funding Sources:			
Revenue		\$	7,628,144
State & Federal			15,000
			7,643,144
Projected FY2025 Expenditures			7,643,144
Net Change			-
<b>Projected Fund Balance 6/30/2025</b>		\$	1,190,469
Projected FY2026 Funding Sources:			
Revenue		\$	8,288,419
State & Federal			15,000
			8,303,419
Projected FY2026 Expenditures			8,303,419
Net Change			-
<b>Projected Fund Balance 6/30/2026</b>		\$	1,190,469

**York County**  
**Departmental Budget Documents**

**Solid Waste Management Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 973,757	\$ 1,027,961	\$ 1,130,504	\$ 1,228,184
Contractual Services	24,474	33,658	33,700	40,565
Internal Services	126,635	140,109	151,400	160,959
Other Charges	4,961,106	5,707,976	6,284,990	6,756,161
Materials & Supplies	5,787	7,245	7,550	7,550
Capital Outlay	183,078	145,862	20,000	95,000
Grants & Donations	1,430	18,823	15,000	15,000
Transfers to Other Funds	5,171	-	-	-
Total Budgetary Costs	<u>\$ 6,281,438</u>	<u>\$ 7,081,634</u>	<u>\$ 7,643,144</u>	<u>\$ 8,303,419</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
State Aid & Grants	\$ 21,452	\$ 30,220	\$ 15,000	\$ 15,000
Use of Money & Property	298,884	304,397	151,000	44,000
Charges for Services	5,756,014	5,817,283	7,467,644	8,234,919
Miscellaneous	12,485	8,557	9,500	9,500
Transfers	50,000	750,000	-	-
Total Revenues	<u>\$ 6,138,835</u>	<u>\$ 6,910,457</u>	<u>\$ 7,643,144</u>	<u>\$ 8,303,419</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Waste Management	12.10	11.10	11.10	11.10
Total Staffing	<u>12.10</u>	<u>11.10</u>	<u>11.10</u>	<u>11.10</u>

Budgetary Costs By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Waste Management	\$ 6,271,286	\$ 7,080,918	\$ 7,625,491	\$ 8,287,092
Landfill Closure / Post Maintenance	10,152	716	17,653	16,327
Total Budgetary Costs by Activity	<u>\$ 6,281,438</u>	<u>\$ 7,081,634</u>	<u>\$ 7,643,144</u>	<u>\$ 8,303,419</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- Other Charges increased due to contractor increases in fees related to solid waste, composting, and recycling programs.
- Capital Outlay increase is attributed to new CIP project for roadway maintenance at waste management facility.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

# WATER UTILITY FUND 1613



*This fund accounts for the revenues and expenses relating to the County's water distribution system that provides quality drinking water.*

## Department Overview

### Water Utility Operation

- Maintain the on-site main lines and fire hydrants for a small number of customers in the Williamsburg Area Bypass Road service area that are not serviced from Newport News Waterworks.

### Utility Construction

- Effectively manage projects for timely completion and budgetary compliance.
- Review the design of proposed extensions for constructability and cost.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	49,171	
Projected FY2025 Funding Sources:			
Revenue	\$	329,959	
Other financing sources		-	
		329,959	
Projected FY2025 Expenditures		329,959	
Net Change		-	
<b>Projected Fund Balance 6/30/2025</b>			\$ 49,171
Projected FY2026 Funding Sources:			
Revenue	\$	331,130	
Other financing sources		-	
		331,130	
Projected FY2026 Expenditures		331,130	
Net Change		-	
<b>Projected Fund Balance 6/30/2026</b>			\$ 49,171



**York County**  
**Departmental Budget Documents**

**Water Utility Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Contractual Services	\$ 14,004	\$ 14,615	\$ 16,509	\$ 17,665
Other Charges	292,811	293,522	313,450	313,465
Capital Outlay	21,734	5,586	-	-
Total Budgetary Costs	<u>\$ 328,549</u>	<u>\$ 313,723</u>	<u>\$ 329,959</u>	<u>\$ 331,130</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Other Local Taxes	\$ 21,178	\$ 22,252	\$ 19,115	\$ 19,000
Use of Money & Property	165	487	794	909
Charges for Services	303,518	302,153	310,050	311,221
Total Revenues	<u>\$ 324,861</u>	<u>\$ 324,892</u>	<u>\$ 329,959</u>	<u>\$ 331,130</u>

Budgetary Costs By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Water Utility Operations	\$ 312,401	\$ 308,137	\$ 329,959	\$ 331,130
Utility Construction	16,148	5,586	-	-
Total Budgetary Costs by Activity	<u>\$ 328,549</u>	<u>\$ 313,723</u>	<u>\$ 329,959</u>	<u>\$ 331,130</u>

**Major Budget Variances**

• Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

# SEWER UTILITY FUND 1600



*This fund accounts for the revenues and expenses relating to the County's sanitary sewer collection system. This is accomplished through the divisions below.*

## Department Overview

### **Development / Project Inspections**

- Oversees the Hampton Roads Regional Order by Consent with the Department of Environmental Quality and the regulatory environment addressing Sanitary Sewer Overflows, Capacity Management, Operations and Maintenance.
- Effectively manages projects for completion on time and within budget.
- Reviews design of any proposed extensions for constructability and cost.

### **Infrastructure**

- Administers the enterprise asset management software.
- Maintains and manages the software to maximize efficiencies and operations in the areas of building permits and inspections, plan review, and customer service.

### **Operations**

- Designs, inspects, operates, and maintains a sanitary sewer collection system that provides service to over 60,000 customers.
- Manages assets valued over \$100 million which include 85 plus pump stations, over 242 miles of gravity and 81 miles of vacuum collection lines.

### **Engineering**

- Manages the efficient and cost effective design and construction of County Capital Improvement projects. These projects are varied in both size and scope and include: stormwater improvements; sanitary sewer extensions and rehabilitations; county buildings; park facilities; sidewalks; piers; public water extensions and improvements; and a host of other projects.

### **Construction**

- Develops an inventory and cost of the materials routinely used in operations and utilizes the INFOR Work Management Software to track and report.
- Continues to actively participate with the Hampton Roads Planning District Commission (HRPDC) and attends technical programs and seminars offered.
- Develops a Sanitary Sewer Model for our infrastructure to help define capacity issues and supports HRSD's Regional Model required by the US Environmental Protection Agency.
- Continues to provide water and sewer systems that maintain a safe and healthy community.

### **Debt Service**

- Funding is programmed for the payment of principal, interest and fees on outstanding debt.

<b>FUND BALANCE SUMMARY FISCAL YEARS 2025-2026</b>			
<b>Beginning Fund Balance 7/1/2024</b>	\$	20,375,777	
Projected FY2025 Funding Sources:			
Revenue	\$	12,492,500	
State & Federal		-	
Other financing sources		<u>2,096,000</u>	
		14,588,500	
Projected FY2025 Expenditures		<u>15,945,912</u>	
Net Change		<u>(1,357,412)</u>	
<b>Projected Fund Balance 6/30/2025</b>			<b>\$ 19,018,365</b>
Projected FY2026 Funding Sources:			
Revenue	\$	12,552,500	
State & Federal		-	
Other financing sources		<u>2,070,000</u>	
		14,622,500	
Projected FY2026 Expenditures		<u>17,040,031</u>	
Net Change		<u>(2,417,531)</u>	
<b>Projected Fund Balance 6/30/2026</b>			<b>\$ 16,600,834</b>

**York County**  
**Departmental Budget Documents**

**Sewer Utility Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 5,204,549	\$ 6,170,987	\$ 6,980,259	\$ 7,201,781
Contractual Services	453,841	463,189	515,604	559,067
Internal Services	574,075	621,825	769,260	782,683
Other Charges	626,882	692,604	790,234	810,961
Materials & Supplies	390,255	376,718	531,950	525,450
Leases & Rentals	892	913	2,000	50,000
Capital Outlay	5,057,895	5,107,936	4,972,500	5,917,500
Transfers to Other Funds	10,005	10	10	10
Debt Service	704,561	663,823	1,384,095	1,192,579
Total Budgetary Costs	<u>\$ 13,022,955</u>	<u>\$ 14,098,005</u>	<u>\$ 15,945,912</u>	<u>\$ 17,040,031</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Capital Contributions	\$ 1,513,343	\$ 1,179,210	\$ -	\$ -
Other Local Taxes	3,430,829	3,018,315	2,096,000	2,070,000
Use of Money & Property	146,153	318,263	150,000	250,000
Charges for Services	11,936,220	11,816,989	12,335,000	12,295,000
Miscellaneous	243,697	302,570	7,500	7,500
Transfer From Other Funds	5,171	-	-	-
Total Revenues	<u>\$ 17,275,413</u>	<u>\$ 16,635,347</u>	<u>\$ 14,588,500</u>	<u>\$ 14,622,500</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Utility Development / Project Inspections	5.50	5.50	5.50	5.50
Utility Infrastructure	7.00	8.00	8.00	8.00
Utility Operations	46.15	46.15	46.15	46.15
Utility Engineering	6.00	7.00	6.00	6.00
Total Staffing	<u>64.65</u>	<u>66.65</u>	<u>65.65</u>	<u>65.65</u>

Budgetary Costs By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Utility Development / Project Inspections	\$ 644,708	\$ 746,711	\$ 815,226	\$ 807,132
Utility Infrastructure	642,473	846,025	959,546	1,031,773
Utility Operations	9,167,432	9,957,565	6,857,633	7,122,525
Utility Engineering	863,941	1,010,818	979,412	986,022
Utility Construction	999,840	873,063	4,950,000	5,900,000
Debt Service	704,561	663,823	1,384,095	1,192,579
Total Budgetary Costs by Activity	<u>\$ 13,022,955</u>	<u>\$ 14,098,005</u>	<u>\$ 15,945,912</u>	<u>\$ 17,040,031</u>

**York County**  
**Departmental Budget Documents**

**Utility Development / Project Inspections**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 539,311	\$ 628,129	\$ 679,293	\$ <b>665,625</b>
Contractual Services	9,025	10,826	12,050	<b>12,740</b>
Internal Services	68,135	72,203	88,403	<b>89,959</b>
Other Charges	26,117	32,301	30,580	<b>34,608</b>
Materials & Supplies	2,120	3,252	4,900	<b>4,200</b>
Total Budgetary Costs	<u>\$ 644,708</u>	<u>\$ 746,711</u>	<u>\$ 815,226</u>	<u>\$ <b>807,132</b></u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Full-Time Equivalents (FTE's)	5.50	5.50	5.50	<b>5.50</b>
Total Staffing	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>	<u><b>5.50</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs. This increase is offset by a decrease in both Overtime and Career Ladder.

- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

**York County**  
**Departmental Budget Documents**

**Utility Infrastructure**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 553,368	\$ 705,836	\$ 774,106	\$ <b>838,080</b>
Contractual Services	34,513	77,681	112,990	<b>119,699</b>
Internal Services	35,031	41,775	45,020	<b>41,573</b>
Other Charges	18,581	20,733	21,780	<b>27,421</b>
Materials & Supplies	980	-	3,150	<b>2,500</b>
Capital Outlay	-	-	2,500	<b>2,500</b>
Total Budgetary Costs	<u>\$ 642,473</u>	<u>\$ 846,025</u>	<u>\$ 959,546</u>	<u>\$ <b>1,031,773</b></u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Full-Time Equivalent (FTE's)	7.00	8.00	8.00	<b>8.00</b>
Total Staffing	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>	<u><b>8.00</b></u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.

- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

**York County**  
**Departmental Budget Documents**

**Utility Operations**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 3,353,338	\$ 3,943,245	\$ 4,695,514	\$ 4,845,911
Contractual Services	360,030	322,279	335,300	373,790
Internal Services	449,410	482,852	594,193	625,135
Other Charges	554,050	607,197	691,366	700,179
Materials & Supplies	385,049	366,605	519,250	512,500
Leases & Rentals	892	913	2,000	50,000
Capital Outlay	4,054,658	4,234,464	20,000	15,000
Transfers to Other Funds	10,005	10	10	10
Total Budgetary Costs	<u>\$ 9,167,432</u>	<u>\$ 9,957,565</u>	<u>\$ 6,857,633</u>	<u>\$ 7,122,525</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Full-Time Equivalents (FTE's)	46.15	46.15	46.15	46.15
Total Staffing	<u>46.15</u>	<u>46.15</u>	<u>46.15</u>	<u>46.15</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Contractual Services increased due to an increase in contractual costs for Newport News Waterworks.
- Internal Services increased due to increases in vehicle maintenance fuel costs as well as information technology cost increases.
- An increase in Leases & Rentals is attributed to an increase in equipment rental.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

**York County**  
**Departmental Budget Documents**

**Utility Engineering**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 758,532	\$ 893,777	\$ 831,346	\$ 852,165
Contractual Services	50,273	52,403	55,264	52,838
Internal Services	21,499	24,995	41,644	26,016
Other Charges	28,134	32,373	46,508	48,753
Materials & Supplies	2,106	6,861	4,650	6,250
Capital Outlay	3,397	409	-	-
Total Budgetary Costs	<u>\$ 863,941</u>	<u>\$ 1,010,818</u>	<u>\$ 979,412</u>	<u>\$ 986,022</u>

Staffing Summary	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Full-Time Equivalents (FTE's)	6.00	7.00	6.00	6.00
Total Staffing	<u>6.00</u>	<u>7.00</u>	<u>6.00</u>	<u>6.00</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- Internal Services decreased due to a decrease in information technology.
- Other Charges increased due to increases in postage, telecommunications and personnel development.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

**York County  
Departmental Budget Documents**

**Utility Construction**

<u>Budgetary Costs</u>	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Capital Outlay	\$ 999,840	\$ 873,063	\$ 4,950,000	<b>\$ 5,900,000</b>
Total Budgetary Costs	<u>\$ 999,840</u>	<u>\$ 873,063</u>	<u>\$ 4,950,000</u>	<u><b>\$ 5,900,000</b></u>

Major Budget Variances

- Detailed projects are included in the Capital Improvements Program section of the Budget Document.
- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

**York County**  
**Departmental Budget Documents**

**Debt Service**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	<b>FY 2026 Adopted</b>
Debt Service	\$ 704,561	\$ 663,823	\$ 1,384,095	<b>\$ 1,192,579</b>
Total Budgetary Costs	<u>\$ 704,561</u>	<u>\$ 663,823</u>	<u>\$ 1,384,095</u>	<u><b>\$ 1,192,579</b></u>

**Major Budget Variances**

- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.

# YORKTOWN OPERATIONS FUND

## FUND 1615



*This fund accounts for the dockmaster operations for the waterfront piers and the net rent payments from the Economic Development Authority for the tenant operations at Riverwalk Landing. This is accomplished through the divisions below.*



### Department Overview

This fund supports transient and overnight boaters (tall ships, cruise lines, pleasure boats, and military vessels) visiting Yorktown's Riverwalk Landing Piers by providing a first class, professionally run maritime facility and exceptional customer service. The goal is to ensure each person who docks and disembarks has a safe and enjoyable stay which will inspire them to return with family and friends. In addition to serving national and international visitors, the piers provide York County residents and citizens of nearby destinations with waterfront access to Yorktown's shops, public beach, restaurants, and attractions. This helps to stimulate the local economy. The piers also provide access to special events at the waterfront such as outdoor concerts, markets, and festivals. Docking fees as well as the rent collected from Yorktown's home-ported tall ship, the Alliance, provide revenue to the County. Riverwalk Landing piers provide a unique opportunity to celebrate Yorktown's rich maritime history through re-enactments of events and Naval engagements of the Revolutionary War.

### **Docking Operations**

- Effectively communicate with resident and non-resident boat owners and commercial cruise lines and passengers about the docking facilities available to them at Yorktown's Riverwalk Landing Piers.
- Attract and educate residents, out-of-town visitors and tourists about the many opportunities for recreation, leisure, shopping, dining, special events, and American history specific to Yorktown.
- Maintain a collaborative working relationship with USCG, VMRC, US Navy, and Camp Peary.
- Provide Safe Harbor for research vessels from VIMS, ODU, and the Chesapeake Bay Foundation which help to clean, maintain, and conserve the Bay.
- Strive to maintain Yorktown's ambience and cleanliness, and serve to supplement (not compete with), local marinas and docking facilities.
- Closely monitor the use of the piers in order to evaluate their effectiveness and/or make improvements.
- Direct planning efforts so that current levels of service at the piers can be maintained in the future as the County's population and its visitation continue to increase.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>	\$	660,369	
Projected FY2025 Funding Sources:			
Revenue	\$	234,315	
Projected FY2025 Expenditures		234,315	
Net Change		-	
<b>Projected Fund Balance 6/30/2025</b>			\$ 660,369
Projected FY2026 Funding Sources:			
Revenue	\$	251,902	
Projected FY2026 Expenditures		251,902	
Net Change		-	
<b>Projected Fund Balance 6/30/2026</b>			\$ 660,369



**Riverwalk Landing Piers**

**York County  
Departmental Budget Documents**

**Yorktown Operations Fund**

Budgetary Costs	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Personnel Services	\$ 116,213	\$ 128,219	\$ 127,926	\$ 137,522
Contractual Services	17,831	20,951	21,750	21,750
Other Charges	73,356	71,993	75,889	83,380
Materials & Supplies	7,004	11,231	8,750	9,250
Total Budgetary Costs	<u>\$ 214,404</u>	<u>\$ 232,394</u>	<u>\$ 234,315</u>	<u>\$ 251,902</u>

Funding Sources	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Use of Money & Property	\$ 39,550	\$ 111,336	\$ 48,500	\$ 48,500
Charges For Services	126,866	142,452	85,000	85,000
Miscellaneous	-	-	200	200
Transfers from Other Funds	-	88,672	100,615	118,202
Total Revenues	<u>\$ 166,416</u>	<u>\$ 342,460</u>	<u>\$ 234,315</u>	<u>\$ 251,902</u>

Staffing Summary	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Adopted
Docking Operations	0.50	0.50	0.50	0.50
Total Staffing	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

**Major Budget Variances**

- Funding for personnel reflects a 4.0% market adjustment and a fiscal year flat rate adjustment of \$500 per eligible full time equivalent employee, as well as an increase in Health & Dental costs.
- The increase in Other Charges is primarily driven by an increase in the insurance premiums for the docks.

# REGIONAL RADIO PROJECT

## FUND 1616



*The Counties of York, James City and Gloucester have partnered together and entered into a Memorandum of Understanding for the operation, oversight and management of a joint public safety/public service radio communication system. This fund accounts for the revenues and expenses relating to the regional radio programs.*

### Department Overview

#### Regional Radio Operations

- Implement an 800 MHz simulcast trunk system, based on Project 25 interoperability standards that will offer both analog and digital service coverage.
- Provide sufficient radio coverage and improve in-building communications.
- Provide more channel capacity and spectrum.
- Provide day-to-day interoperability.
- Combined common infrastructure will provide back-up 9-1-1 systems.
- Expand to a regional system allowing other tenants to utilize the system.
- Utilize the system in accordance with the rules and regulations of the FCC and the Commonwealth of Virginia.
- Operate the system in a professional manner and improve mutual aid for regional agencies.
- Maintain all sites and towers within the communication system including generators and fuel, grounds maintenance, tower lights, amplifiers and antennas.

FUND BALANCE SUMMARY FISCAL YEARS 2025-2026			
<b>Beginning Fund Balance 7/1/2024</b>		\$	1,179,760
Projected FY2025 Funding Sources:			
Revenue		\$	3,881,826
Other financing sources			1,352,075
			5,233,901
Projected FY2025 Expenditures			5,308,901
Net Change			(75,000)
<b>Projected Fund Balance 6/30/2025</b>		\$	1,104,760
Projected FY2026 Funding Sources			
Revenue		\$	3,882,137
Other financing sources			1,387,600
			5,269,737
Projected FY2026 Expenditures			5,394,205
Net Change			(124,468)
<b>Projected Fund Balance 6/30/2026</b>		\$	980,292



**York County**  
**Departmental Budget Documents**

**Regional Radio Fund**

Budgetary Costs	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel	\$ 112,740	\$ 69,781	\$ 75,000	\$ 75,000
Contractual Services	3,427,816	3,544,640	3,888,725	3,977,907
Internal Services	28,547	26,734	47,300	51,700
Other Charges	2,409	622	9,500	5,500
Materials & Supplies	5,093	4,355	26,281	22,000
Capital Outlay	291,930	299,795	10,000	10,000
Debt Service	1,853,746	1,252,098	1,252,095	1,252,098
Total Budgetary Costs	<u>\$ 5,722,281</u>	<u>\$ 5,198,025</u>	<u>\$ 5,308,901</u>	<u>\$ 5,394,205</u>

Funding Sources	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfer From Other Funds	\$ 1,102,582	\$ 1,264,088	\$ 1,352,075	\$ 1,387,600
Use of Money & Property	151,881	158,125	144,100	144,100
Miscellaneous	2,125,010	2,200,567	2,409,733	2,409,733
Recovered Costs	1,377,381	1,327,687	1,327,993	1,328,304
Non-Revenue Receipts	4,247	-	-	-
Total Revenues	<u>\$ 4,761,101</u>	<u>\$ 4,950,467</u>	<u>\$ 5,233,901</u>	<u>\$ 5,269,737</u>

Budgetary Costs By Activity	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Regional Radio Operations	\$ 5,722,281	\$ 5,198,025	\$ 5,308,901	\$ 5,394,205
Total Budgetary Costs by Activity	<u>\$ 5,722,281</u>	<u>\$ 5,198,025</u>	<u>\$ 5,308,901</u>	<u>\$ 5,394,205</u>

**Major Budget Variances**

- Note: Actual amounts above are presented on full accrual basis; budgeted amounts above are presented on modified accrual basis.
- Contractual increase attributed to increase in annual maintenance contract.
- Internal Services increased due to increases in Generator Maintenance.

# Glossary

<p>Accrual Basis of Accounting</p> <p>Annual Comprehensive Financial Report</p> <p>Adoption of Budget Appropriation</p> <p>Appropriation Resolution</p> <p>Assessed Valuation</p> <p>Balanced Budget Balance Sheet</p> <p>Bond</p> <p>Budget</p> <p>Budget Adjustment Budget Document</p> <p>Budget Message</p> <p>Budget Process Budgetary Control</p> <p>Capital Assets</p> <p>Capital Expenditure Capital Improvement Capital Improvements Program</p> <p>Capital Outlay Capital Projects Funds</p> <p>Cash Accounting Cash Management</p> <p>Charge-outs Compensated Absences</p> <p>Contingency Account Contractual Services Contributions Current Taxes Debt Service</p> <p>Debt Service Fund Debt Service Requirements</p> <p>Delinquent Taxes Department</p> <p>Depreciation</p> <p>Disbursement Division</p> <p>Economic Development Authority</p> <p>Encumbrance</p> <p>Enterprise Funds</p> <p>Estimated Revenue Expenditure</p> <p>Expenses</p>	<p>Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.</p> <p>The County's financial statements which comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB).</p> <p>Formal action by the Board of Supervisors which sets the spending priorities and limits for the fiscal year.</p> <p>A legal authorization made by the Board of Supervisors to permit the County to incur obligations and to make expenditures of resources for specific purposes; approved on an annual basis.</p> <p>The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.</p> <p>A valuation set upon real estate or other property by the Real Estate Assessor and the Commissioner of the Revenue as a basis for levying taxes.</p> <p>Revenues and other funding sources equal expenditures.</p> <p>A financial statement disclosing the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.</p> <p>A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.</p> <p>A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses with various municipal services.</p> <p>A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.</p> <p>The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.</p> <p>The opening section of the budget, which provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget and the views and recommendations of the County Administrator.</p> <p>A series of steps involved in the planning, preparation, implementation, and monitoring of the County Budget.</p> <p>The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures/expenses within the limitations of available appropriations and available revenues.</p> <p>Assets of long-term character which are intended to continue to be held or used, such as land, buildings, infrastructure, vehicles, machinery, furniture, and other equipment.</p> <p>Item that has a useful life of more than 1 year and exceeds \$30,000.</p> <p>Expenditures related to the acquisition, expansion, or rehabilitation of an infrastructure or facility.</p> <p>A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.</p> <p>The purchase of assets, both replacement and/or additional, that are greater than or equal to \$1,000.</p> <p>Accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by enterprise funds.</p> <p>A basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.</p> <p>The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.</p> <p>Certain activities charge for the services they provide. The charge-outs for those services are included in this category.</p> <p>For financial reporting purposes, vacation and sick leave that is attributable to services already rendered and is not contingent on a specific event that is outside the control of the employer and employee.</p> <p>A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.</p> <p>Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.</p> <p>Includes payments to agencies or organizations for the benefit of the community.</p> <p>Taxes that are levied and due within one year.</p> <p>The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.</p> <p>Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.</p> <p>The amount of revenue that must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.</p> <p>Unpaid taxes that remain on and after the date on which a penalty for non-payment is attached.</p> <p>A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.</p> <p>The process of estimating and recording the lost usefulness, expired useful life or diminution of service of a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the capital asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.</p> <p>Payment for goods or services in cash or by check.</p> <p>A specific function within a department, usually with its own activity number. For example, Grounds Maintenance is a division of the Department of Public Works.</p> <p>This group has the authority to promote industry and develop trade by inducing manufacturing, industrial and commercial enterprises to locate or remain in the County.</p> <p>The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.</p> <p>A proprietary accounting fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses.</p> <p>The amount of projected revenue to be collected during the fiscal year.</p> <p>This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid. Note: an encumbrance is not an expenditure. An encumbrance reserves funds to be expended.</p> <p>Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.</p>
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# Glossary

Financial Audit	Provides an auditor's opinion that financial statements present fairly an entity's financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.
Fiscal Year	The time period designated by the County signifying the beginning and ending period for recording financial transactions. The County of York has specified July 1 <sup>st</sup> to June 30 <sup>th</sup> as its fiscal year.
Fringe Benefits	Employee compensation that is in addition to wages or salaries. Examples: retirement, health insurance, and life insurance.
Full Faith and Credit Function	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds). A group of related programs crossing organizational (department) boundaries and aimed at accomplishing a broad goal or accomplishing a major service.
Fund	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.
Fund Balance	Fund balance reflects the accumulation of excess revenues over expenditures.
General Fund	The County's operating fund; this fund accounts for most of the financial resources of the government, including property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as general administration, judicial services, public safety, environmental and development services, finance and planning, education and educational services, human services, public works, and community services.
General Ledger	A file that contains a listing of the various accounts necessary to reflect the financial position of the government.
General Obligation Bonds	Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the General Fund to the Debt Service Funds; the bonds are backed by the full faith and credit of the issuing government.
Government Accounting Standards Board (GASB)	The ultimate authoritative accounting and financial reporting standard-setting body for state and local government. The GASB was established in June 1984 to replace the National Council on Governmental Accounting.
Government Finance Officers Association (GFOA)	An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of generally accepted accounting principles for state and local government since its inception.
Governmental Funds	Funds generally used to account for tax-supported activities. The County has four governmental funds: the general fund, special revenue funds, debt service funds, and capital projects funds.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.
Grants & Donations Infor	Includes both Federal and State grants to be used for a specific purpose, and donations made for County programs.
Infrastructure	A multinational enterprise software company. Long-lived capital assets that normally are stationary in nature and can be preserved for a number of years. Examples for the County include curbing, asphalt, brick and concrete paving, piers, boat ramps, breakwaters, and sewer systems.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for a specific purpose.
Internal Services	Charges from an Internal Service Activity to other activities of the local government for the use of intragovernmental services.
Internal Service Funds	Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. Internal Service Funds are Information Technology, Vehicle Maintenance, Health & Dental and Workers Compensation.
Inventory	A detailed listing of property currently held by the government.
Invoice	A bill requesting payment of goods or services by a vendor or other governmental unit.
Lease Revenue Bonds	Bonds issued to finance the acquisition, construction, improvement, furnishing and/or equipping of capital projects with a financing lease agreement entered into at the same time of the bond issuance. For example, the revenue bonds will be limited obligations of the Economic Development Authority (EDA) with principal and interest payments made by the County pursuant to a financing lease between the County and the EDA.
Leases and Rentals	Includes leases and rentals of buildings and equipment.
Levy	To impose taxes, special assessments, or service charges for the support of County activities.
Long Term Debt	Debt with maturity of more than one year after the date of issuance.
Materials & Supplies	Includes articles and commodities that are consumed or materially altered when used, and minor equipment that is not capitalized. Examples include: office supplies, food and food service supplies, medical and laboratory supplies, books and subscriptions, linen supplies, fuel, lubricants, police supplies, guns and ammunition, etc.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."
Note Payable	An unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time either to the bearer or to the order of a person designated therein.
Operating Budget	The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.
Org/Object Code	A unique combination of codes designed for referencing budget classification information. They identify the lowest cost or expenditure classification, and ensures that expenditures are posted into the appropriate fund, character, function, program, department, division, section, and cost account.
Other Charges	Includes payments for heat, electricity, water, solid waste, and sewer services; payments for postal, messenger and telecommunications; payments for professional development; and payments for miscellaneous items such as dues and memberships.
Per Capita	Measurement per unit of population by or for each person.
Performance Measures	Specific quantitative and qualitative measures of work performed as an objective of the department.
Personnel Services	All compensation for the direct labor of persons employed with the County. Salaries and wages paid to employees for full- and part-time work, to include overtime and similar compensation. Fringe benefits include the employer's portion of FICA, retirement, health and life insurance.

# Glossary

<ul style="list-style-type: none"> <li>Proprietary Funds</li> <li>Property Tax Requisition</li> <li>Reserve</li> <li>Resources Revenue</li> <li>Revenue and Expenditure Detail</li> <li>Revenue Bonds</li> <li>Revenue Estimate</li> <li>Risk Management Senate Bill 942 (SB942)</li> <li>Source of Revenue</li> <li>Special Revenue Funds</li> <li>Tax Rate</li> <li>Transfers From Other Funds</li> <li>Transfers To Other Funds</li> <li>Unappropriated Fund Balance</li> <li>Unencumbered Balance</li> <li>Unrestricted Net Assets</li> <li>Virginia Retirement System (VRS)</li> </ul>	<p>Funds that account for operations similar to those in the private sector and focus on the determination of operating income, changes in net position, financial position and cash flows. The County has both types of proprietary funds: enterprise funds and internal service funds.</p> <p>Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.</p> <p>A written request from one department to another for specific goods or services. In the case of a purchase requisition, this precedes the authorization of a purchase order.</p> <p>An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.</p> <p>Total amounts available for appropriation.</p> <p>Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.</p> <p>Represents the smallest level or breakdown in budgeting for revenue and expenditures.</p> <p>Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.</p> <p>A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.</p> <p>An organized attempt to protect a government's assets against accidental loss in the most economical method.</p> <p>Senate Bill 942 created a Sales and Use Tax in the Historic Triangle where fifty percent (50%) of the revenues will be distributed to the localities where the revenues were collected from with no restrictions on it use. The other fifty percent (50%) will be used to market, promote and advertise the Historic Triangle as an overnight Tourism destination and will be deposited into a fund to be administered by the Tourism Council of the Greater Williamsburg Chamber and Tourism Alliance.</p> <p>Revenues are classified according to the source or point of origin.</p> <p>Accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects.</p> <p>The amount of tax levied for each \$100 of assessed value.</p> <p>Budget line item used to reflect transfers of financial resources into one fund from another fund.</p> <p>Budget line item used to reflect transfers of financial resources out of one fund to another fund.</p> <p>The excess of a fund's assets and estimated revenue for a period over its liabilities, reserves, and available appropriations for the period.</p> <p>The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.</p> <p>That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).</p> <p>An agent multiple-employer public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.</p>
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# Celebrating 250 Years

**YORK COUNTY  
VA250**



AMERICAN HISTORICAL  
SOCIETY

Yorktown

2026

# Abbreviations & Acronyms

TERM	STANDS FOR
ACH	Automated Clearing House
AD	Administrative Directive
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillators
ANR	Agricultural and Natural Resources
APS	Adult Protective Services
ARPA	American Recovery Plan Act
Assoc	Association
BAI.NET	Bright Associates Inc.; a software system to enable citizens to make payments online
BMP	Best Management Practice
BOS	Board of Supervisors
BPOL	Business, Professional and Occupational License tax
BZA	Board of Zoning Appeals
CAD	Computer Aided Dispatch
CAP	Cost Allocation Plan
CARES	Coronavirus Aid, Relief, and Economic Security Act
CASA	Colonial Court Appointed Special Advocates
CBH	Colonial Behavioral Health
CBLAB	Chesapeake Bay Local Assistance Board
CBPA	Chesapeake Bay Preservation Act
CCTV	Closed Circuit Television
CDA	Community Development Authority
CDBG	Community Development Block Grant
Ches	Chesapeake
Chg	Charge
CIP	Capital Improvements Program
CNU	Christopher Newport University
COPS	Certificates of Participation (Debt)
Corp	Corporation
CPS	Child Protective Services
CRS	Community Rating System
CSA	Comprehensive Services Act
CSS	Computer Support Services
CY	Calendar Year
DARE	Drug Abuse Resistance Education
DCJS	Department of Criminal Justice Services
DCR	Department of Conservation and Recreation
DEA	Drug Enforcement Administration
DEQ	Department of Environmental Quality
DHCD	Department of Housing and Community Development
DHHS	Department of Health & Human Services
DHS	Department of Homeland Security
DJP	Department of Justice program
DMBE	Disadvantaged and Minority Business Enterprises
DMV	Department of Motor Vehicles
DOJ	Department of Justice

TERM	STANDS FOR
DP	Data Processing
DUI	Driving Under the Influence
DVP	Delivery vs. Payment
EDA	Economic Development Authority
EDS	Environmental & Development Services
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Services
EOC	Emergency Operations Center
EOP	Emergency Operations Plan
EPA	Environmental Protection Agency
Equip	Equipment
ERP	Enterprise Resource Planning
EVRIFA	Eastern Virginia Regional Industrial Facility Authority
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FKA	Formerly Known As
FLS	Fire and Life Safety
FOIA	Freedom Of Information Act
FSS	Family Self Sufficiency
FTE	Full-time equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAS	Government Accounting Standards
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GWCTA	Greater Williamsburg Chamber & Tourism Alliance
HCVP	Housing Choice Voucher Program
HERSA	Health Resources and Service Administration
HMGP CRS	Hazard Mitigation Grant Program - Community Rating System
HPI	Housing Partnerships Incorporated
HPRP	Homelessness Prevention and Rapid Re-housing Program
Hpt Rds	Hampton Roads
HR	Hampton Roads
HRA	Hampton Roads Alliance
HRCCS	Hampton Roads Clean Community System
HRCJTA	Hampton Roads Criminal Justice Training Academy
HREDA	Hampton Roads Economic Development Alliance
HRIMT	Hampton Roads Incident Management Team
HRMMRS	Hampton Roads Metropolitan Medical Response System
HRPDC	Hampton Roads Planning District Commission
HRSD	Hampton Roads Sanitation District
HRTPO	Hampton Roads Transportation Planning Organization
HTBAC	Historic Triangle Bicycle Advisory Committee
HTRFA	Historic Triangle Recreational Facilities Authority

# Abbreviations & Acronyms

TERM	STANDS FOR
HTSC	Historic Triangle Senior Center
HVAC	Heating, Ventilating and Air Conditioning
IBNR	Incurred But Not Reported
ISDN	Integrated Services Digital Network
IT	Information Technology
IVR	Interactive Voice Response
JCC	James City County
Juv	Juvenile
J&DR	Juvenile and Domestic Relations Court
LED	Light Emitting Diode
LEMPG	Local Emergency Management Performance Grant
LGIP	Local Government Investment Pools
MDT	Mobile Data Terminal
MGMT	Management
MHz	Megahertz
Misc	Miscellaneous
MMRS	Metropolitan Medical Response System
MSA	Metropolitan Statistical Area
NASD	National Association of Dealers
ODU	Old Dominion University
OPEB	Other Post-Employment Benefits
Ops	Operations
PASAP	Peninsula Alcohol Safety Action Program
PA2OT/TA	P A Two Zero is the Headstart Code for Headstart Training and Technical Assistance
PEMS	Peninsula Emergency Medical Services
PKA	Previously Known As
PP	Personal Property
PPE	Personal Protective Equipment
PPTRA	Personal Property Tax Relief Act
PR	Payroll
PSAP	Public Safety Answering Points
PT	Part-time
PTR	Partnership
PY	Prior Year
RAD	Rape Aggression Defense
RE	Real Estate
Recvd	Recovered
RIA	Registered Investment Advisor
RPA	Resource Protection Areas
RWL	Riverwalk Landing
SAFER Grant	Staffing for Adequate Fire and Emergency Response Grant
SAIPE	Small Area Income & Poverty Estimate
SALT	Seniors and Law Enforcement Together
SB942	Senate Bill 942
SBITA	Subscription Based Information Technology Arrangements
SBDC	Small Business Development Center of Hampton Roads

TERM	STANDS FOR
SCADA	Supervisory Control and Data Acquisition
SHSP	State Homeland Security Program
SNAP	Supplemental Nutrition Assistance Program
SPCA	Society for the Prevention of Cruelty to Animals
SRO	School Resource Officer
Svc	Service
SW	Sewer
TANF	Temporary Assistance to Needy Families
TMDL	Total Maximum Daily Load
TRANS	Tax Revenue Anticipation Notes
UASI	Urban Area Security Initiative
USCG	United States Coast Guard
USDA	United States Department of Agriculture
VACO	Virginia Association of Counties
VAHMRS	Virginia Association of Hazardous Materials Response Specialists
VATF	Virginia Task Force
VCE	Virginia Cooperative Extension
VDEM	Virginia Department of Emergency Management
VDEQ	Virginia Department of Environmental Quality
VDFP	Virginia Department of Fire Programs
VDH	Virginia Department of Health
VDHR	Virginia Department of Historic Resources
VDOT	Virginia Department of Transportation
VEDP	Virginia Economic Development Partnership
VHDA	Virginia Housing Development Authority
VIEW	Virginia Initiative for Education and Work
VIMS	Virginia Institute of Marine Science
VJCCCA	Virginia Juvenile Community Crime Control Act
VML	Virginia Municipal League
VMRC	Virginia Marine Resource Commission
VPCC	Virginia Peninsula Community College
VFPF	Virginia Pooled Financing Program
VPPSA	Virginia Peninsulas Public Service Authority
VPSA	Virginia Public School Authority
VRA	Virginia Resources Authority
VRS	Virginia Retirement System
VSMP	Virginia Stormwater Management Program
V-STOP	Stop Violence Against Women Grant in Virginia
VW	Victim-Witness
YCCC	York County Chamber of Commerce
YCSD	York County School Division
YPDSS	York-Poquoson Department of Social Services
YPSO	York-Poquoson Sheriff's Office
WAMAC	Williamsburg Area Medical Assistance Corporation
WAR	Work-as-Required
WATA	Williamsburg Area Transit Authority