

Northumberland County Board of Supervisors
Budget Adoption
June 05, 2008 at 5:00 p.m.
Minutes

This was a special Board meeting for the purpose of adopting the Fiscal Year 2008/2009 budget. The County Administrator, Kenneth D. Eades, was present along with County Attorney Leslie Kilduff and Assistant County Administrator Luttrell Tadlock.

Supervisor Ronald L. Jett, Chairman, called the meeting to order at 5:00 p.m.

A quorum was established with the following members present:

Ronald L. Jett, Chairman
Richard F. Haynie, Vice Chairman
A. Joseph Self, Sr.
Thomas H. Tomlin
James M. Long

RE: BUDGET ADOPTION

County Administrator, Kenneth D. Eades opened the meeting and commented that the purpose of this Special Meeting was to consider the adoption of the FY 2009 Budget. A letter was read from Mr. Paul Lee, of Robinson, Farmer Cox and Associates that stated the review of the budget process, advertising and format is satisfactory by the auditors.

The Board discussed line item cuts on the sheet on the following page.

Upon motion by James Long, duly seconded by A. Joseph Self, Sr. and unanimously carried, the Board voted to implement all the cuts except those that were pulled out on item number 6, 39, 40, 42, 53 and 43. Item numbers 41, 55 and 56 were added back into the budget. The vote on the motion was as follows:

A. Joseph Self, Sr. – YEA	Richard F. Haynie – YEA
Ronald L. Jett – YEA	James M. Long – YEA
Thomas H. Tomlin- YEA	

RE: PART-TIME, TREASURERS OFFICE DISCUSSION

Upon motion by James M. Long, duly seconded by Richard F. Haynie, the board voted to add back \$1,742.00 to Wages, Part Time for the Treasurers office, Line Item 1003 making the total, \$10,000.00. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- YEA

RE: HEALTH DEPARTMENT CUT

Supervisor Tomlin motioned to not cut the Health Department. Supervisor Self stated that there will be new fees going into effect July 1, 2008 that will triple the current permit fees. Mr. Tomlin withdrew his motion.

Upon motion by Thomas H. Tomlin, duly seconded by A. Joseph Self, Sr., the board voted to cut the Northumberland County Health Department \$10,000.00. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- YEA

RE: COMMUNITY SERVICES BOARD DISCUSSION

Supervisor Tomlin stated that he hates to see a cut in this department after the Virginia Tech shootings, they need to keep there staff up that is already limited.

Upon motion by Thomas H. Tomlin duly seconded by James M. Long, the board voted to keep the request by the Community Services Board as requested with no cuts.

The vote on the motion is as follows:

A. Joseph Self, Sr. – NAY Richard F. Haynie – YEA
Ronald L. Jett – NAY James M. Long –YEA
Thomas H. Tomlin- YEA

RE: DEPARTMENT OF SOCIAL SERVICES DISCUSSION

The proposed cut for Social Services was 5% which amounted to \$25,000.

Supervisor Tomlin stated that we need to help as much as we can. Chairman Jett stated that there is poor management in this department when they ride around in a SUV's with leather seats.

Upon motion by Thomas H. Tomlin, duly seconded by James M. Long, the board voted to keep all requested money.

The vote on the motion is as follows:

A. Joseph Self, Sr. – NAY Richard F. Haynie – YEA
Ronald L. Jett – NAY James M. Long –YEA

Thomas H. Tomlin- YEA

RE: 4-H CENTER DISCUSSION

Upon motion by James M. Long, duly seconded by Thomas H. Tomlin, the board voted to keep what was requested. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- YEA

RE: SCHOOL BOARD DISCUSSION

The proposed cut was \$350,000.00 in the School Budget.

Supervisor Long suggested only cutting \$200,000.00 out of the budget instead of the \$350,000.00.

Superintendent Clint Stables exclaimed that he understood what the County is facing. Teachers should get increases to keep up with other school systems. The composite index has really affected the County. If we can prepay on some items like school buses and regional programs it will allow the county to reduce the school budget.

After some discussion and upon by Ronald L. Jett, duly seconded by James M. Long, the board voted to cut the School Board by \$417,857.00. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- YEA

Chairman Jett commented that he appreciated the willingness of the Superintendent to make the necessary cuts to help out this budget year and that if he ran into an emergency the Board will look after the School System.

Supervisor Tomlin said that this increase in salary is all local.

RE: ADOPTION OF BUDGET

Pursuant to notices, duly published according to law, the Board of Supervisors held its public hearing on May 29, 2008 regarding the proposed budget of this County for fiscal year commencing July 1, 2008, and does this day approve the following 2008-2009 County Budget of \$49,200,155.00 and hereby orders that it become a part of the records of the County for future reference:

Upon motion by A. Joseph Self, Sr., duly seconded by James M. Long the board voted to adopt the FY 09 Budget with the item changes stated above. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- NAY*

*Supervisor Tomlin stated that he was voting against the budget for the same reasons stated in the June 29, 2000 minutes due to long term public debt without voter approval.

RE: TAX RATE

Upon motion by A. Joseph Self, Sr. duly seconded by James M. Long the board voted on the following resolution setting the tax rates for FY 09. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- NAY*

*Supervisor Tomlin stated that he was voting against the budget for the same reasons stated in the June 29, 2000 minutes due to long term public debt without voter approval.

R E S O L U T I O N
BUDGET ADOPTION FY 09

After careful examination of the budget estimates, BE IT RESOLVED AND ORDAINED by the Board of Supervisors of the County of Northumberland, Virginia that there be and is hereby levied for Fiscal Year 2008-2009 a tax of \$0.40 per one hundred dollars of assessed valuation of taxable real estate located in this County and public service corporations, based upon the assessment thereof fixed by the State Corporation Commission and duly certified; that there be and is hereby levied for the year 2008, a tax of \$3.60 at a 40% assessment ratio of NADA of all taxable personal property; that there be and is hereby levied for the year 2008, a tax of \$3.60 at a 25% assessment ratio per one hundred dollars of the assessed valuation for the 1st year and 10% depreciation each year thereafter (minimum of \$150.00 valuation) of all machinery & tools used in a trade or business physically located in the County of Northumberland; that there be and is hereby levied for the year 2008, a tax of \$1.00 at 50% assessment ratio of original cost of all inventory on hand as of January 1, 2008 in any mercantile business located in Northumberland County;

BE IT FURTHER ORDERED that such taxes, when and if appropriated by the Board of Supervisors of this County, shall be used to defray county charges and expenses and all necessary charges incident to or arising from the execution of the lawful authority of the Board of Supervisors of Northumberland County.

Supervisor Tomlin expressed concern that a \$5,600,000 or 20% reserve is taxing people too much.

RE: APPROPRIATIONS RESOLUTION

Upon motion by A. Joseph Self, Sr. duly seconded by James M. Long the board voted on the following appropriations resolution. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long –YEA
Thomas H. Tomlin- NAY*

*Supervisor Tomlin stated that he was voting against the budget for the same reasons stated in the June 29, 2000 minutes due to long term public debt without voter approval.

FISCAL YEAR 2008/2009 APPROPRIATIONS RESOLUTION

WHEREAS, the Northumberland County Board of Supervisors has heretofore prepared a budget for information and fiscal planning purposes only; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures as are contained in the budget.

NOW, THEREFORE, BE IT RESOLVED, by the Northumberland County Board of Supervisors that the budget for fiscal year 2008/2009 is approved and appropriations for the aforementioned funds are made as follows, subject to terms and conditions outlined within this appropriation resolution:

Operating Budget

Board of Supervisors	285,142
County Administrator	237,787
County Attorney	15,000
Legislative Audit	34,500
Commissioner of Revenue	284,993
Assessor	00
Treasurer	327,211
Electoral Bd./Officials	32,517
Voter Registrar	78,844
Circuit Court	16,562
Witness Protection	27,566
General District Court	3,900
Juvenile & Domestic Relations	75,574
Clerk of Circuit Court	267,094
Commonwealth's Attorney	315,733
Sheriff	1,929,921
Fire Suppression/VFD	272,497
Ambulance/Rescue	160,526
Regional Jail	390,000
Building Inspections	169,578
Animal Control	79,087
Medical Examiner	350
Emergency Services	283,000
Street Lights	18,000
Solid Waste	997,234
Refuse Disposal	20,000
General Properties	191,835
Local Health Services	188,602
Community Serv. Bd.	40,933
Dept. of Social Services	2,797,620
Public Schools	16,224,378
Rapp. Comm. College	7,042
Recreational Programs	50,000
North. Co. Pub. Library	110,000
Planning	307,826
Economic Developm't	30,000
N.N. Planning Dist.	19,000
Soil & Water Conserv.	10,850

Forestry	5,201
Wetlands Board	25,980
Coop. Ext. Program	59,560
Capital Projects	19,583,695

Total Operating Budget Appropriations \$45,975,138

TERMS AND CONDITIONS

1. All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the year ending June 30, 2009 for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, the said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in the year ending June 30, 2009.
2. No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the amount approved for that department, agency, or individual by the Northumberland County Board of Supervisors.
3. The Board of Supervisors reserves the right to change at any time during the fiscal year ending June 30, 2009 compensation provided to any officer or employee and to abolish any office or position, except for such office or position as it may be prohibited by law from abolishing.
4. The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this Resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.
5. The amount appropriated to fund contemplated expenditures for the Northumberland County School Board is by total appropriation. As permitted by state statute, the School Board is authorized to transfer funds between categories.
6. No expenditures shall exceed the appropriation established by the Northumberland County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.
7. Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors by written request.
8. The County Administrator may increase appropriations for the following items of non-budgeted revenue that may occur during the fiscal year:
 - a. Insurance recoveries received for damage to County vehicles or other property for which County funds have been expended to make repairs.
 - b. Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
 - c. Additional, unbudgeted grants received during the fiscal year for which there is sufficient revenues to defray expenditures.
9. All appropriations that are not encumbered or expended prior to June 30, 2009 will lapse and the balance shall become part of the General Operating Fund Balance.
10. The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.
11. The County Administrator may appropriate both revenue and expenditures for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered

balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year.

12. The County Administrator may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse but be carried forward into the next fiscal year.

RE: PERSONAL PROPERTY TAX RELIEF

Upon motion by A. Joseph Self, Sr. duly seconded by James M. Long the board voted on the following PPTR resolution. The vote on the motion is as follows:

A. Joseph Self, Sr. – YEA Richard F. Haynie – YEA
Ronald L. Jett – YEA James M. Long – YEA
Thomas H. Tomlin- YEA

PERSONAL PROPERTY TAX RELIEF

WHEREAS the Personal Property Tax Relief Act of 1998, Va. Code §§ 58.1-3523 *et seq.* (“PPTRA”), has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly (the 2005 revisions to the 2004-06 Appropriations Act, hereinafter cited as the “2005 Appropriations Act”); and

WHEREAS these legislative enactments require the County to take affirmative steps to implement these changes, and to provide for the computation and allocation of relief provided pursuant to the PPTRA as revised; and

WHEREAS these legislative enactments provide for the appropriation to the County, of a fixed sum to be used exclusively for the provision of tax relief to owners of qualifying personal use vehicles that are subject to the personal property tax on such vehicles.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors that: Qualifying vehicles obtaining situs within the County during tax year 2008, shall receive personal property tax relief in the following manner:

- Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 63% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 63% tax relief on the first \$20,000 of value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.
- In accordance with Item 503.D.1., the entitlement to personal property tax relief for qualifying vehicles for tax year 2005 and all prior tax years shall expire on September 1, 2006. Supplemental assessments for tax years 2005 and prior that are made on or after September 1, 2006 shall be deemed ‘non-qualifying’ for purposes of state tax relief and the local share due from the taxpayer shall represent 100% of the tax assessable.

RE: CENTRALIZED ABSENTEE PRECINCT

Mr. Eades commented that the Registrar has asked if the Board can amend the election section of the County Code to allow for a Centralized Absentee Precinct. This will allow them to run the absentee ballots through one machine instead of taking them to each precinct and allow persons to actually vote at this site. The Board decided to have a hearing on June 26, 2008 at 6:00 p.m. in the old courthouse for this amendment.

RE: CLOSED MEETING

Upon motion by A. Joseph Self, Sr., duly seconded by Thomas H. Tomlin, the Board voted unanimously to convene into closed meeting to discuss a personnel matter as permitted by Virginia Code Section 2.2-3711 (A) (1). The vote on the motion was as follows:

A. Joseph Self, Sr. – YEA	Ronald L. Jett – YEA
Richard F. Haynie – YEA	James M. Long – YEA
Thomas H. Tomlin – YEA	

RE: OPEN MEETING

The Board convened back into open session upon motion by A. Joseph Self, Sr., duly seconded by James M. Long, the Board voted unanimously that in the closed meeting just concluded, nothing was discussed except the matters lawfully permitted to be so discussed under the provisions of the Virginia Freedom of Information Act cited in the motion. The vote on the motion was as follows:

A. Joseph Self, Sr. – YEA	Ronald L. Jett – YEA
Richard F. Haynie – YEA	James M. Long – YEA
Thomas H. Tomlin – YEA	

RE: MOTION AND CERTIFICATION OF CLOSED MEETING

A motion was made by A. Joseph Self, Sr., duly seconded by James M. Long, the Board voted unanimously to certify the closed meeting:

WHEREAS, The Northumberland County Board of Supervisors, herein Board, has convened a closed meeting on this date pursuant to the affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act: and

WHEREAS, 2.1-344.1 of the Code of Virginia requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law;

NOW THEREFORE, BE IT RESOLVED that the board hereby certifies that, to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board specifically a personnel matter.

The vote on the motion was passed by a roll call vote as follows:

Ronald L. Jett – YEA	A. Joseph Self, Sr. - YEA
James M. Long – YEA	Richard F. Haynie - YEA
Thomas H. Tomlin – YEA	

RE: ACTION TAKEN

Upon motion by Richard F. Haynie, duly seconded by James M. Long, the Board voted unanimously to adjust the Building Official's salary to \$62,000.00. The vote on the motion was:

A. Joseph Self, Sr. – YEA
Richard F. Haynie – YEA
Thomas H. Tomlin – YEA

Ronald L. Jett – YEA
James M. Long – YEA

Upon motion by Richard F. Haynie, duly seconded by James M. Long, the Board voted unanimously to appropriate \$5,058.81 to line item 3401-1001. The vote on the motion was:

A. Joseph Self, Sr. – YEA
Richard F. Haynie – YEA
Thomas H. Tomlin – YEA

Ronald L. Jett – YEA
James M. Long – YEA

RE: ADJOURNMENT

Upon motion by James M. Long, duly seconded by A. Joseph Self, Sr., the Board voted unanimously to adjourn. The vote on the motion was:

Ronald L. Jett – YEA
A. Joseph Self, Sr. – YEA
James M. Long – YEA

Thomas H. Tomlin – YEA
Richard F. Haynie – YEA

Kenneth D. Eades Clerk for the Board of Supervisors