

**Board of Supervisors Budget Work Session (Thursday, June 16, 2022)**

*Northumberland County, Virginia*

**Members present:**

Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Other Staff Present:**

Mr. Luttrell Tadlock, County Administrator  
Mr. Drew Basye, Assistant County Administrator  
Ms. Morgan Wilson, Executive Assistant  
Mr. Robert Headley, IT Administrator  
Mr. Matthew Bailey, IT Assistant

The special called budget work session was convened by Chairman Haynie and held at the Northumberland Courthouse located at 220 Judicial Place, Heathsville, VA 22473.

**1. Opening of Meeting 5:00 P.M.**

**Discussion, Information: A. Budget Work Session**

Chairman Haynie turned the discussion over the County Administrator Tadlock to go over an updated possible reductions/additions list on the FY 23 County budget.

Supervisor Long emphasized the importance of passing the School Board’s budget because 12-month employees were waiting on their contracts.

County Administrator Tadlock presented the updated expenditure reductions and additions to the Board:

**POSSIBLE REDUCTIONS/ADDITIONS TO  
FY23 BUDGET**

Possible Expenditure **Reductions**

Department	Page	Item	Description	Reduce line item by:
Board of Supervisors	6	3002	Reduction of Professional Services	\$ (25,000.00)
Board of Supervisors	6	5308	General Liability Insurance Adjustment	\$ -
Emergency Services	30	3005	CAD Maint- already included in Sheriff	\$ (17,145.00)
Sanitary District	36	various	Position- Includes Benefits	\$ (39,093.92)
Social Services	39	5612	Food Bank	\$ (4,000.00)

		5616	NN Free Health Clinic	\$ (52,280.00)
		5621	Northumberland Little League	\$ (10,000.00)
		5624	Boys & Girls Club (supposed to be 5607)	\$ (15,000.00)
Sheriff Office	22	various	Salary Adjustments (this would keep 5%)	\$ (23,992.00)
Capital Projects	53		Remove/Delay any capital projects	
			Sheriff Vehicle	\$ (50,000.00)
			Total Expenditure Reduction	\$ (236,510.92)

### Possible Expenditure Increases

	Page	Item	Description	Increase
RCC- RAM		5302-5605	Remote Area Medical	\$ 1,500.00
			Total Expenditure Increase	\$ 1,500.00

Supervisor Tomlin questioned if the Remote Area Medical funding request from RCC was given to other jurisdictions, stating that the County had never received it before.

Supervisor Brann shared his opinion on the possible adjustments and would like to keep the Sanitary district position and the Sheriff's vehicle request. Along with this, Supervisor Brann doesn't want to delay any of the capital improvement projects because the longer they are put off, the more costly they will become in the future.

Supervisor Long agreed with Mr. Brann and stated that he believed the Sheriff wouldn't request these vehicles if he didn't need them.

Sheriff Beauchamp came to the Board to inform them the department has sold vehicles that totals approximately \$35,000, which is unseen money to take into consideration that's coming from sales in surplus vehicles.

Supervisor Tomlin asked what kind of vehicles the Sheriff was looking to purchase.

Sheriff Beauchamp stated that if he could still order Chevrolet Tahoe's he would order one or two of these, a Ford Explorer, a pickup truck is on hold for himself (giving his old truck to the Sanitary district) and another SUV for a detective.

Supervisor Tomlin asked which vehicle the state police use and what their trade in mileage is.

Sheriff Beauchamp informed the Board that the state police are switching to Explorers and their mileage limit is approximately 120,000 miles.

Vice Chairman Jett asked the Sheriff how many vehicles he will sell this year if he receives the new vehicles he requested.

Sheriff Beauchamp stated at least four vehicles would be sold this year.

The Board discussed doing a reduction of \$35,000 to the Sheriff's \$250,000 total vehicle request due to the unseen monies from the sales of surplus cars, but the Board agreed to remain with the original \$250,000 for the Sheriff's department, leaving no deletion to the capital improvement projects.

In relation to the Sheriff's office salary adjustments, Supervisor Long believes that this request should be approved to allow the County to keep the deputies that we have as well as allow the County to stay competitive when looking at the starting salary in comparison to other counties.

Vice Chairman Jett questioned why the employees who are getting raises are the ones who already have the highest salaries in the department.

Sheriff Beauchamp stated that a majority of the department entails younger staff, and the salary scale is based on years of service. Mr. Beauchamp informed the Board that the 5% pay raise is benefiting the deputies more than the salary scale because of this reason.

Supervisor Tomlin understands Vice Chairman Jett's concern, but he also understands the need for addressing compression, and stated that if the Board approved the hazardous duty for EMS to stay competitive, the Board needs to do the same for the Sheriff's department.

### **Action, Information: B. Expenditure Reductions Approved**

After further discussion on each line item, County Administrator Tadlock adjusted the expenditure reduction list at the Board's request which is shown as follows:

## Expenditure Reductions

Department	Page	Item	Description	Reduce line item by:
Board of Supervisors	6	3002	Reduction of Professional Services	\$ (25,000.00)
Board of Supervisors	6	5308	General Liability Insurance Adjustment	\$ -
Emergency Services	30	3005	CAD Maint- already included in Sheriff	\$ (17,145.00)
Sanitary District	36	various	Position- Includes Benefits	\$ (39,093.92)
Social Services	39	5612	Food Bank	\$ (4,000.00)
		5616	NN Free Health Clinic	\$ (52,280.00)
		5621	Northumberland Little League	\$ (10,000.00)
		5624	Boys & Girls Club (supposed to be 5607)	\$ (15,000.00)
Sheriff Office	22	various	Salary Adjustments (this would keep 5%)	\$ -
Capital Projects	53		Remove/Delay any capital projects	
			Sheriff Vehicle	\$ -
			Total Expenditure Reduction	\$ (162,518.92)

Motion to approve the expenditure reduction total of \$162,518.92 to the FY 23 budget as presented.

Motion by: James M. Long, second by: Thomas H. Tomlin.

Final Resolution: Motion Carried

Aye: James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

Nay: Ronald L. Jett

### **Action, Information: C. Expenditure Additions Approved**

County Administrator Tadlock asked if the Board wishes to keep the RCC Remote Area Medical addition in the budget.

Supervisor Tomlin would like to receive more information on this first to see if other counties have received this request and what action they are taking.

Supervisor Brann stated that the citizens of the County have requested better set up for Christmas holidays, so he requested putting \$2,500 into the budget to help purchase decorations for the county government buildings during the holiday season.

Motion to approve the expenditure addition of \$2,500 for the purchase of decorations for county government buildings during the holidays.

Motion by: James W. Brann, second by: James M. Long.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: D. Adoption of the FY23 County Budget**

Supervisor Brann stated that he is not opposed to level funding the school but would like to see quarterly appropriations based on their quarterly meetings which will be supported by documentation of the expenditures for the previous quarter. Along with this, Supervisor Brann feels that there needs to be a cut off time to receive information as well as request information.

Chairman Haynie agreed with Supervisor Brann on all points but wanted to add the statement “unless necessary” for the cut off time.

The Board discussed that a cut off time of receiving information no less than three days before a meeting is appropriate.

Supervisor Tomlin recommended including language in the approval of the budget that it is subject to the state approving their budget.

County Administrator Tadlock gave some clarification on the instruction line item in the budget. There was a modification to reflect the current fiscal year’s appropriation and the true figure is \$15,196,989. Mr. Tadlock also indicated that this was reflected on the schools website as well.

Motion to approve the FY23 County budget in the amount of \$45,850,798.

Motion by: James M. Long, second by: Richard F. Haynie.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: E. Approval of FY23 Tax Rates**

Provided to the Board is a resolution for setting the tax rate. County Administrator Tadlock explained that the real estate tax rate would remain at \$0.61 per one hundred dollars. Currently the Commissioner of Revenue and the Treasurer are in discussions on modifying the assessment ratio for the NADA on all taxable motor vehicles as defined in sections 58.1-3503(A)(3), 58.1-3503(A)(4), 58.1-3503(A)(5), and 58.1-3503(A)(9) of the Code of Virginia in order to offset

recent and temporary appreciation in vehicle value. This year that percentage is 40%, but they're looking to reduce that to 35% for FY23 only.

The Board adopted the following resolution to set the tax rate for FY 23:

**R E S O L U T I O N**  
**B U D G E T A D O P T I O N F Y 2 3**

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 2022-2023 a tax of \$0.61 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. Be it further resolved that there be and is hereby levied for the year 2022, a tax of \$3.60 per one hundred dollars of the assessed valuation at a 35% assessment ratio per NADA on all taxable motor vehicles as defined in Sections 58.1-3503(A)(3), 58.1-3503(A)(4), 58.1-3503(A)(5), and 58.1-3503(A)(9) of the Code of Virginia in order to offset recent and temporary appreciation in vehicle value caused by the COVID-19 Pandemic, and a tax of \$3.60 per one hundred dollars of the assessed valuation at a 40% assessment ratio of NADA on all other taxable personal property; that there be and is hereby levied for the year 2022, a tax of \$3.60 per one hundred dollars of the assessed valuation at a 25% assessment ratio 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 2022, a tax of \$1.00 per one hundred dollars of the assessed valuation at 50% assessment ratio of original cost of all inventory on hand as of January 1, 2022 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.

BE IT FINALLY ORDERED that this resolution is hereby adopted on June 16, 2022.

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E. Luttrell Tadlock, Clerk and County Administrator for  
Northumberland County, Virginia

Motion by: Thomas H. Tomlin, second by: James M. Long.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: F. Appropriation of Funds for FY23**

**FISCAL YEAR 2022/2023 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 2022/2023 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	\$	393,332
County Administrator	\$	439,016
County Attorney	\$	72,000
Legislative Audit	\$	57,461
Commissioner of Revenue	\$	399,035
Assessor	\$	-
Treasurer	\$	449,340
Electoral Bd./Officials	\$	158,648
Voter Registrar	\$	144,226
Information Technology	\$	417,273
Circuit Court	\$	94,144
Witness Protection	\$	63,771
General District Court	\$	5,520
Juvenile & Domestic Relations	\$	73,896
Clerk of Circuit Court	\$	424,517
Commonwealth's Attorney	\$	391,649

Sheriff	\$	2,779,261
Fire Suppression/VFD	\$	583,428
Ambulance/Rescue	\$	1,605,425
Regional Jail	\$	-
Building Inspections	\$	154,450
Animal Control	\$	318,915
Medical Examiner	\$	350
Emergency Services	\$	177,948
Street Lights	\$	18,360
Solid Waste	\$	1,174,403
Refuse Disposal	\$	10,000
General Properties	\$	377,252
Sanitary District	\$	363,194
Local Health Services	\$	221,700
Community Serv. Bd.	\$	53,225
Dept. of Social Services	\$	2,502,183
Light Street Project	\$	-
Education- School Food Service	\$	654,162
Education- Adult Education	\$	-

*Public Schools*

6100-Instruction	\$	3,799,247.25
6200- Administration and Health	\$	305,603.75
6300- Transportation	\$	342,439.00
6400- Operation & Maintenance	\$	515,816.00
6600- Building & Site Improvements	\$	12,625.00
6700- Debt Service	\$	1,964.75
6800- Technology	\$	250,276.75
Rapp. Comm. College	\$	9,286
Recreational Programs	\$	50,000
North. Co. Pub. Library	\$	198,307
Planning	\$	270,604



Callao Bus. Dist. Revit.	\$	25,000
Economic Developm't	\$	36,524
N.N. Planning Dist.	\$	9,500
Soil & Water Conserv.	\$	15,000
Forestry	\$	5,700
Wetlands Board	\$	19,389
Coop. Ext. Program	\$	62,732
Capital Projects	\$	3,010,215
<b>Total Operating Budget Appropriations</b>		<b>\$23,518,312.91</b>

### **Un-Appropriated Monies**

#### *Public Schools*

6100-Instruction	\$11,397,741.75
6200- Administration and Health	\$ 916,811.25
6300- Transportation	\$ 1,027,317.00
6400- Operation & Maintenance	\$ 1,547,448.00
6600- Building & Site Improvements	\$ 37,875.00
6700- Debt Service	\$ 5,894.25
6800- Technology	\$ 750,830.25

**Total Un-Appropriated Monies** **15,683,917.50**

### **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 fiscal year beginning July 1, 2022 ending on June 30, 2023 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 fiscal year beginning on July 1, 2022 and ending on June 30, 2023. Funding is also subject to the General Assembly approving the State budget.

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. Any nongovernment agency/entity shall submit within 90 days of the agency's/entity's budget end date a financial audit or statement to the Board of Supervisors explaining the use of County funds contributed to their agency/entity. This audit/statement shall satisfy any County auditors requirements and be submitted annually.
4. The Board of Supervisors reserves the right to change at any time during the fiscal year beginning July 1, 2022 and ending on June 30, 2023 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.
5. 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.
6. The amount appropriated to fund contemplated expenditures for the Northumberland County School Board is approved on a quarterly basis by the seven categories; 6100 - Instruction, 6200 - Administration and Health, 6300 - Transportation, 6400 - Operation & Maintenance, 6600 Building & Site Improvements, 6700 – Debt Service, and 6800 - Technology. As permitted by state statute, the School Board is authorized to transfer funds between categories only with approval of the Board of Supervisors. Appropriations for the Northumberland County School Board is approved by quarterly appropriations.
7. 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.
8. 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.
9. 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.

10. All appropriations that are not encumbered or expended prior to June 30, 2023 will lapse and the balance shall become part of the General Operating Fund Balance.

11. 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.

12. 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.

13. 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.

14. Any reimbursement for travel expenses outside the county must be pre-approved by the County Administrator.

**Adopted:** June 16, 2022

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E. Luttrell Tadlock, Clerk and County Administrator  
for Northumberland County, Virginia

Motion by: Thomas H. Tomlin, second by: James W. Brann.

Final Resolution: Motion Carried

Aye: James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

Nay: Ronald L. Jett

**Action, Information: G. Approval of Personal Property Tax Rate (PPTR)**

The Board adopted the following resolution on personal property tax relief:

**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 2022, 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 50% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 50% 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.

Adopted: June 16, 2022

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E. Luttrell Tadlock, Clerk and County Administrator  
for Northumberland County, Virginia

Motion by: Thomas H. Tomlin, second by: James M. Long.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: H. Supplemental Appropriation - Sheriff's Department**

Motion to transfer funds from 10-285, Sheriff's Office court security fund, to the General Fund in the amount of \$8,773.70 for court security and a supplemental appropriation to budget line item 3102-1004.

Motion by: Ronald L. Jett, second by: James W. Brann.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: I. ServiceMaster Agreement**

County Administrator Tadlock explained to the Board that ServiceMaster was requesting a \$300 increase in their monthly service fee.

Supervisor Long asked Mr. Tadlock if he has seen a benefit from receiving this service.

County Administrator Tadlock stated that it has helped with the additional cleanings the buildings have needed and told the Board they could consider doing a 6-month extension to revisit it at the end of the year.

Motion to approve the contract with ServiceMaster through the month of December for to Board to re-evaluate in November.

Motion by: Thomas H. Tomlin, second by: James M. Long.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

**Action, Information: J. DEQ Competitive Litter Grant**

Motion to allow the Anti-Litter committee to submit an application to DEQ in efforts to receive the competitive litter grant.

Motion by: Thomas H. Tomlin, second by: James M. Long.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann

County Administrator Tadlock informed the Board the Hobbs & Associates would be working on the AAON units the following Tuesday, June 21, 2022.

**2. Closing of Meeting**

**Action: A. Adjournment**

Motion to adjourn.

Motion by: Thomas H. Tomlin, second by: James W. Brann.

Final Resolution: Motion Carried

Aye: Ronald L. Jett, James M. Long, Richard F. Haynie, Thomas H. Tomlin, James W. Brann