

Special Called Board of Supervisors Budget Meeting (Tuesday, June 20, 2023)
Northumberland County, Virginia

Members present:

Ronald L. Jett (virtually), 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

1. Call to Order

Procedural: A. Meeting Call To Order 5:30 p.m.

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

Action, Information: B. Remote Participation

Mr. Haynie indicated that he had received a request by Mr. Ronnie Jett to participate in the meeting tonight by electronic communications from a remote location due to a personal medical condition. Mr. Haynie indicated that he had approved such participation under the County's adopted remote participation policy and ask that the Board of Supervisors ratify this decision to allow Mr. Jett to participate remotely.

Motion to ratify Mr. Haynie's approval and to allow Vice Chairman Jett to participate via zoom during the meeting as allowed under the Board's adopted remote participation policy.

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

2. County Administrator Items

Action: A. School Board Budget Amendment Request

County Administrator Tadlock explained that he sent additional information to the Board as requested. The updated spreadsheet provided lists the total appropriation request as \$3,921,884.62 which includes monies that are already spent and new grant monies that are being requested. The unappropriated monies would total \$1,686,742.03 which includes the new construction funds (\$1,134,172).

Supervisor Long asked why the new construction funds were not included in the appropriation request.

County Administrator Tadlock explained that those funds will not be used this fiscal year.

Supervisor Tomlin asked if the monies in the appropriation request would come back to the County.

Mr. Tadlock confirmed that those monies would be coming back to the County. He explained that those monies are used to offset the school’s expenditures.

Supervisor Long motioned to approve the appropriation amount, but Supervisor Tomlin recommended he amend that motion to approve the full budget amendment resolution with the appropriations listed within.

**A RESOLUTION TO AMEND THE FISCAL YEAR
2022-2023 BUDGET
IN THE AMOUNT OF \$5,608,626.65**

WHEREAS, Section 15.2-2507 of the Code of Virginia provides that a locality may amend its budget to adjust the aggregate amount appropriated; however, any such amendment which exceeds one percent of the total expenditures in the adopted budget must be accomplished by publishing a notice of a meeting and a public hearing in the newspaper and that such notice shall state the governing bodies intent to amend the budget; and

WHEREAS, on June 16, 2022, the Northumberland County Board of Supervisors voted 5:0 to adopt the fiscal year 2022-23 budget in the amount of \$45,850,798, and

WHEREAS, on September 1, 2022, the Northumberland County Board of Supervisors voted 5:0 to amend the fiscal year 2022-23 budget in the amount of \$1,825,040.73, and

WHEREAS, the FY23 budget is to be increased by \$5,608,626.65 due to carry over funds from the Elementary and Secondary School Emergency Relief (ESSER) funding, various school grants, and construction funds received;

School Carryover Funds ESSER II.....	\$849,688.61
School Carryover Funds ESSER III.....	\$2,285,470.57
School Carryover HVAC Grant.....	\$240,975.00
School Carryover Unfinished Learning.....	\$576,274.94
School Carryover Before and After School.....	\$100,000.00
School Carryover Summer School.....	\$139,370.93
Educator Recruitment and Retention.....	\$25,000.00
New Construction Funds.....	\$1,134,172.00
ARPA Pandemic Bonus.....	\$133,916.60
Virginia Tiered System of Support.....	\$24,000.00
The Gen Youth Grant.....	\$3,500.00

National School Lunch Program Equipment Grant.....	\$66,258.00
Active Learning Grant.....	<u>\$30,000.00</u>
TOTAL.....	\$5,608,626.65

NOW THEREFORE BE IT RESOLVED, by the Northumberland County Board of Supervisors pursuant to the authority granted in the Code of Virginia, that the Northumberland County 2022-2023 Budget be amended by \$5,608,626.65, and the following monies be appropriated and/or budgeted as follows:

APPROPRIATED

ESSER II: Total \$849,688.61

- 6100: Instruction - \$442,285.00
- 6400: Operation & Maintenance - \$93,930.38
- 6800: Technology - \$313,473.23

ESSER III: Total \$2,285,470.57

- 6100: Instruction - \$198.00
- 6300: Transportation - \$81,041.02
- 6400: Operations & Maintenance - \$250,403.00
- 6600: Building & Site Improvement - \$1,500,000.00
- 6800: Technology - \$453,828.55

HVAC Grant: Total \$101,383.03

- 6400: Operations & Maintenance - \$101,383.03

Unfinished Learning: Total \$293,555.47

- 6100: Instruction - \$293,555.47

Before and After School: Total \$50,000.00

- 6100: Instruction - \$50,000.00

Summer School: Total \$74,112.34

- 6100: Instruction - \$74,112.34

Educator Recruitment & Retention: Total \$10,000.00

- 6100: Instruction- \$10,000.00

ARPA Pandemic Bonus: Total \$133,916.60

- 6100: Instruction- \$133,916.60

Virginia Tiered System of Support: Total \$24,000.00

- 6100: Instruction- \$24,000.00

The GenYouth Grant: Total \$3,500.00

-6007: School Food Service- \$3,500.00

National School Lunch Program Equipment Grant: Total \$66,258.00

-6007: School Food Service- \$66,258.00

Active Learning Grant: Total \$30,000.00

-6100: Instruction- \$30,000.00

TOTAL Appropriated..... \$3,921,884.62

BUDGETED BUT NOT APPROPRIATED

HVAC Grant: Total \$139,591.97

-6400: Operations & Maintenance - \$139,591.97

Unfinished Learning: Total \$282,719.47

-6100: Instruction - \$282,719.47

Before and After School: Total \$50,000.00

-6100: Instruction - \$50,000.00

Summer School: Total \$65,258.59

-6100: Instruction - \$65,258.59

Educator Recruitment & Retention: Total \$15,000.00

-6100: Instruction- \$15,000.00

New Construction Funds: Total \$1,134,172.00

-6600: Building & Site Improvement- \$1,134,172.00

TOTAL Budgeted But Not Appropriated..... \$1,686,742.03

Adopted and enacted this 20th day of June, 2023

Motion to approve the FY23 budget amendment resolution in the amount of \$5,608,626.65. This motion includes an appropriation of monies in the amount of \$3,921,884.62 and monies unappropriated total \$1,686,742.03.

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

Final Resolution: Motion Carried

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

Information: B. Budget Discussion

Chairman Haynie asked Finance Director Tara Booth what the joint operation, line-item 7000, represented on the expenditure summary report.

Mrs. Booth stated that it was the Northern Neck Technical Center.

Supervisor Brann asked why there was such an increase in the instruction line-item budget request this year when only \$13M was spent last year.

Finance Director Booth explained that money was returned to the County because the school didn't have as many expenditures.

Supervisor Brann stated that the County didn't receive any money back from the school.

County Administrator Tadlock referred to the FY22 audit and stated that the total contribution went over the budgeted amount by \$326,394.00 due to Title grant monies not being reimbursed, so these costs were covered by the general fund.

Dr. Wargo explained that once the school was made aware of this issue, they addressed it. She explained that this fiscal year, the County will see more money coming in which will represent money that should have been reimbursed last year.

Chairman Haynie asked how many funds were going to be returned to the County.

Dr. Wargo stated she could get that figure to the Board, but she did not bring that information with her today.

Finance Director Booth provided the Board with an update on Title Grant reimbursements and pending IDEA reimbursements. She further explained that once the reimbursements are complete, those funds are deposited through an electronic deposit straight to the Treasurer's Office.

Supervisor Tomlin mentioned that the school monies are appropriated by category so money in each category shouldn't be overspent without coming to the Board of Supervisors.

Mrs. Booth explained that some of this issue involves some items being placed under the wrong account code. Their hope is to have everything corrected by the middle of July.

Chairman Haynie stated that staff should know by now how to enter codes correctly.

Mrs. Booth believes that it's possible that those in that position may not have had the proper background knowledge and they performed their best efforts. Dr. Wargo stated that it's possible the employees who made the errors are no longer employed at the school.

Supervisor Tomlin asked about the custodial work at the schools.

Dr. Wargo explained that they are no longer partnering with a third-party provider and custodians will be on their payroll.

Supervisor Tomlin asked why the increase for the service master contract was still included in their budget request if they are no longer using service master's services.

Dr. Wargo stated that Mr. Brann, Director of Maintenance/Facilities, indicated that the increase is still needed to cover custodial costs. The price of supplies has increased, and Mr. Brann intends to hire 12 full-time custodians.

Supervisor Tomlin stated that the cost of supplies should have been listed elsewhere in their budget request and not under service master contract.

Chairman Haynie asked how much cost savings they are facing with eliminating the service master contract.

Dr. Wargo stated it wasn't necessarily a cost savings, but the service was not being provided in a consistent manner to give them the sanitation they need.

Supervisor Brann asked if the bus drivers are considered part-time or full-time.

Dr. Wargo stated they would be adding language that if a bus driver chooses to participate in their health insurance, they will be responsible for additional job duties to fulfill the eligibility requirements of a full-time employee.

Supervisor Tomlin asked how much of a cost increase the 12 custodians (including health insurance/benefits) are going to be.

Dr. Wargo informed the Board that Mr. Brann looked at the numbers from the service master contract and he feels like he can make it work with the same amount of money.

Chairman Haynie asked how much the service master contract was.

Dr. Wargo stated she didn't have that information with her, but she can provide it to the Board.

Chairman Haynie asked how many credit cards the school has, what their limit is, and how the purchases are coded.

Finance Director Booth explained that there is a total of eight credit cards and the credit card use procedure was changed back in the fall. Each Principal at each of the three schools has access to a credit card and each Principal is allowed to have a designee who also has access to the card. The last four digits decipher which school the card and purchases belong to. The schools have to send copies of their charges to the accounts payable so they can verify everything is correct. She continued by stating that there are also cards kept at the school board office. Each card serves a different purpose, but they stay locked away until they are needed. Mrs. Booth then informed

the Board that there is an overall limit on all the cards, but the charges are not close to the card limits.

Mrs. Booth referred to the question earlier regarding the service master contract and informed the Board that it costs \$480,000 and the request for next year totals \$504,000.

Supervisor Tomlin asked Finance Director Booth if she had a budget that breaks down the subcategories in their budget.

Mrs. Booth provided the Board with a chart of accounts that provides all the information Mr. Tomlin is referring to, although the formatting is different.

Supervisor Tomlin explained in past years it was submitted in a similar format to the County budget. Mr. Tomlin asked County Administrator Tadlock to see if he could find an example of this format from past budgets.

Finance Director Booth stated she'd work on this formatting for next year.

Supervisor Brann stated that the formatting needs to be created by the County.

Moving onto discussion related to the County budget, Mr. Tadlock provided the Board with an updated potential cut list. The updated list can be accessed in board docs.

Mr. Tadlock presented each item and the Board discussed what items they'd like to leave in the budget versus the items they'd like to reduce.

At a previous meeting, the Board of Supervisors approved the salary adjustment for the Board of Supervisors.

Chairman Haynie and Supervisor Tomlin requested County Administrator Tadlock reach out for further information from the Electoral Board on their Capital Outlay request of \$14,500.

Supervisor Brann emphasized the importance of seeking alternatives to fund fire apparatus. Mr. Brann stated he would reach out to a retired Battalion Chief in Chesterfield to see if he'd be willing to come speak to the Board about seeking grants.

During consideration of the four EMS positions, Supervisor Tomlin shared his concern of too many employees staffed under one Chief. Supervisor Brann stated that the shift leaders are there to help and this is one step in the right direction to enhance/build the system.

Chief Balderson informed the Board that his plan with the four EMS positions would be to get them on the EMS Supervisor level so he wouldn't have to respond to all calls. He emphasized that he would still be on call, but he wouldn't have to be physically present on scene because these EMS positions will take over the EMS command. Mr. Balderson also explained that with these positions, there is a potential reduction in overtime and part-time. Lastly, Mr. Balderson stated that the positions will also be able to assist the volunteer fire departments.

During discussion about the sanitary district position, Supervisor Brann stated that Plant Supervisor David Woolard identified some cost savings if the additional position is approved. County Administrator Tadlock explained that Mr. Woolard indicated reductions in overtime, chemical costs, and electrical costs.

After going through each line item in General Administration, Public Safety, and Public Works, the Board chose to leave the following items in the budget as is **without any reduction**:

1101-3002	Professional Services (studies, engineering costs)
1206-3003	County Audit Cost Increase - \$8,250.00
1301-3004	Repairs and Equipment Increase - \$100.00
1401-3005	Maintenance Service Software (Breezeline Dedicated Fiber)
3203-1001	Four EMS Positions
4305-1001	Sanitary District Position

The Board would like to **reduce** the following line items by the amounts stated below:

Line-Item	Description	Reduction
1101-8011	2% Salary Increase	\$118,772.00
1210-3002	Reassessment	\$225,000.00
1301-6003	Training	\$500.00
1401-3004	Repairs/Equipment	\$15,380.00
1401-3005	Maintenance Service Software	\$9,400.00
3102-1001	Deputy Position	\$74,739.00
3102-1002	Four Part-Time Dispatch	\$25,000.00
3202-7005	Motor Vehicles & VFD Equipment	\$49,238.00

In relation to the Food Bank, the Haven, and the Northern Neck-Middlesex Free Health Clinic, Supervisor Long believes the County should do everything possible to fund them because they offer great services to the County.

Supervisor Tomlin believes in level funding for the Food Bank, the Haven, the Free Health Clinic, and the Little League. Mr. Tomlin stated that they do great work in providing for the County, but they are non-profit organizations, and the taxpayers should not have to expect to donate to these organizations through the Board.

Supervisor Brann recommended a broader point of view and asked what the County has in place to assist people in need.

Action: C. Health & Welfare Level Funding

Motion to approve level funding for the Food Bank, The Haven, and the Northern Neck-Middlesex Free Health Clinic in the FY24 budget.

Motion by: Thomas H. Tomlin, second: NONE.

Final Resolution: Motion Carried

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

Nay: James M. Long

Action: D. Little League Level Funding

Motion to level fund the Little League at \$2,000 for FY24.

Motion by: Thomas H Tomlin, second: NONE.

Final Resolution: Motion Carried

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

Action: E. Social Services Reduction

Motion to reduce the Social Services FY24 budget by \$10,000.00.

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: F. County CIP Transfer

Motion to keep the County's FY24 Capital Improvement Plan funding at \$150,000.00.

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: G. School CIP Transfer

County Administrator Tadlock explained that the Board was looking at the possibility of using some of the construction funds to offset this amount.

Motion to reduce the School's FY24 Capital Improvement Plan by \$840,274.00.

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. Capital Vehicles Reduction

County Administrator Tadlock reminded the Board that the Sheriff received a law enforcement grant that will cover \$119,800.00 for capital vehicles and since the Board voted on the removal of a deputy position, the only funding needed is for one vehicle at a cost of \$56,000.00.

Motion to approve the reduction of \$159,000.00 from Capital Vehicles for FY24.

Motion by: James M. Long, second: NONE.

Final Resolution: Motion Carried

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

Action: I. Capital Emergency Radio Reduction

County Administrator Tadlock informed the Board that they can reduce the emergency radio costs in the first year, but the costs would be seen next fiscal year in FY25.

Supervisor Tomlin asked where they are in terms of having the contract reviewed for the Board's approval.

Mr. Tadlock explained that the County Attorney has reviewed the contract and he hopes to have it presented to the Board at the next regular meeting.

Motion to approve the reduction of \$335,000.00 in FY 24 for the Emergency Radio System.

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

Supervisor Tomlin asked if Mr. Tadlock could have updated information on these reductions in terms of the overall budget and the tax-rate by Thursday's special meeting.

3. Closing of Meeting

Action: A. Carry Over

Motion to carry over to the special meeting on June 22, 2023 at 5:00 p.m.

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