

Virginia: At an Adjourned Meeting of the Board of Supervisors for the County of Accomack held in the Board of Supervisors Chambers on the 8th of April, 2014, A.D.

Members Present: Wanda J. Thornton
Ron S. Wolff
Grayson Chesser
John Charles "Jack" Gray, Chair
Kay W. Lewis
Laura Belle Gordy
Robert D. Crockett
C. Reneta Major, Vice-Chair
Donald L. Hart, Jr.

Others Present: Steven B. Miner, County Administrator
Mark Taylor, County Attorney
Michael Mason, Finance Director
Shelia Goodman, Administrative Assistant

Call to Order

The meeting was called to order by the Chair and opened with a prayer by Ms. Lewis, after which the Pledge of Allegiance to the Flag was recited.

FY2014-2015 Budget Adoption

Chairman Gray asked County Administrator Steven B. Miner to open the budget discussion.

Mr. Miner gave a brief update on the retiree health care options and said he was in support of the compromise between options C and D and that Finance Director Mike Mason would present a detailed explanation.

Mr. Mason gave a presentation comparing the different retiree health care options including costs. He stated a new (option E with a phase out provision) was a hybrid of previous options that were being proposed and that an additional \$55,000 would have to be funded on the expenditure side for this option. Mr. Mason told the Board the difference was \$1.50 which was already in the proposed budget; that it would remain in the budget, and would pay for all current and future employees. He noted that a \$2.50 add-on for all employees hired prior to July 1, 2014 of this year would equate to \$4 per year of service for current employees. He explained the budgetary impact and responded to questions from the Board and how to fund the proposed \$55,000 needed for Option E.

It was the consensus of the board to replace Option D with Option E and fund it with the options Mr. Mason explained.

Additional Funding Requests

Mr. Hart asked the board to fund Accomack County's half in additional operating request for 911 in the amount of \$36,000. Ms. Major seconded for discussion.

A discussion took place concerning where the money would come from for the aforementioned.

Discussion was held concerning unfilled positions in various departments.

Mr. Hart made a motion to grant half of the money to 911 operations in the amount of \$36,000 to match the same as what Northampton had given and to come from any excess money; vacant positions that are not filled, or any other options that may be available by July 1, 2014 and direct staff to return information to board. Mr. Hart withdrew original motion. A discussion ensued.

Mr. Hart made a motion to direct staff to find money as soon as possible and bring recommendations to the board to fund half of the 911 request in the amount of \$36,000 and to include looking at positions that are vacant in County departments and how long they have been vacant. Ms. Major seconded the motion. The motion was unanimously approved.

Ms. Lewis made a motion for staff to find the \$5000 necessary to fund the Domestic Violence in addition to the \$10,000 that was budgeted and if found to be revisited July 1. Mr. Wolff seconded the motion. The motion was unanimously approved.

Resolution to Adopt Fiscal Year 2015 Budget, Fiscal Year 2015-2019 Capital Improvement Plan (CIP) and Calendar Year 2014 Tax Rates

Mr. Crocket made a motion to adopt the following Resolution for the Fiscal Year 2015 Budget with the change concerning retirement. Mr. Wolff seconded the motion.
Ayes: Mr. Chesser, Mr. Wolff, Mr. Gray, Ms. Lewis, Mr. Crockett, Ms. Major. Nays: Mrs. Thornton, Mrs. Gordy, Mr. Hart.

A RESOLUTION TO ADOPT THE FISCAL YEAR 2015 BUDGET, FISCAL YEAR 2015-2019 CAPITAL IMPROVEMENT PLAN (CIP) AND CALENDAR YEAR 2014 TAX RATES

WHEREAS, it is the responsibility of the Accomack County Board of Supervisors to approve and control the County's Fiscal Plan for fiscal year 2015; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to set the tax rates for calendar year 2014; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to adopt the County's Capital Improvement Plan covering the period fiscal year 2015 to fiscal year 2019; and

WHEREAS, the Accomack Board of Supervisors has received, reviewed and adjusted the County Administrator's Proposed Budget for fiscal year 2015; and

WHEREAS, the Accomack Board of Supervisors has received and reviewed the CIP for fiscal year 2015 to 2019; and

WHEREAS, the notice of public hearing for the CIP was advertised in the December 25th 2013 and January 1st 2014 editions of the Eastern Shore News in accordance with Section 15.2-2239 of the Code of Virginia, 1950 as amended; and

WHEREAS, a brief synopsis of the recommended budget and notice of public hearing was advertised in the March 15th 2014 edition of the Eastern Shore News in accordance with Section 15.2-2506 of the Code of Virginia, 1950 as amended; and

WHEREAS, the Accomack County Planning Commission has received comments on the advertised CIP from citizens of Accomack County at a Public Hearing held January 8, 2014; and

WHEREAS, the Accomack County Board of Supervisors has received comments on the advertised budget and advertised tax rates from citizens of Accomack County at a Public Hearing held March 31, 2014; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with department budgets presented by the County Administrator and adjusted by the Accomack County Board of Supervisors; and

RESOLVED, by the Accomack Board of Supervisors this 7th day of April, 2014, that the following tax rates and personal property tax relief rates for Calendar Year 2014 be, and are hereby, approved as set forth in Table 1 below; and

BE IT FURTHER RESOLVED that the following budgets be, and are hereby, approved and appropriated effective July 1, 2014 as set forth in Table 2 below; and

BE IT FURTHER RESOLVED that the FY15-FY19 Capital Improvements Program (CIP) be, and are hereby, approved as presented in the Proposed FY15 Proposed Annual Fiscal Plan; and

BE IT FURTHER RESOLVED, that the local tax supported expenditures of the County School Board's overall budget of \$48,848,079 shall not exceed \$16,668,344 of local funds; and

BE IT FURTHER RESOLVED that the appropriations designated for capital projects and active grants shall not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or grant or until the Accomack Board of Supervisors changes or eliminates the appropriation; and

BE IT FURTHER RESOLVED that the additional appropriations are hereby authorized for the *Law Library Fund, Court Security Fee Fund, Drug Seizures Fund, Hazardous Materials Response Fund, Consolidated Fire and Rescue Fund and Captains Cove/Greenbackville Mosquito Control Fund* equal to the total fund balance at June 30, 2014 for each individual fund.

**TABLE 1
CALENDAR YEAR 2014 TAX RATES AND PERSONAL PROPERTY TAX
RELIEF**

General Tax Rates (apply to all areas of the County):

Real Estate, Mobile Homes and Renewable Energy Equipment-For general County purposes.....	\$0.395 per \$100 of assessed valuation
Real Estate, Mobile Homes and Renewable Energy Equipment-For the retirement of debt.....	\$0.095 per \$100 of assessed valuation
Personal Property and Machinery & Tools -For general County purposes.....	\$3.530 per \$100 of assessed valuation
Personal Property and Machinery & Tools-For the retirement of debt.....	\$0.100 per \$100 of assessed valuation

District Tax Rates (apply to select districts of the County only)

Real Estate, Mobile Homes & Renewable Energy Equipment -For emergency medical services in Atlantic, Metomkin, Lee and Pungoteague Districts.....	\$0.09 per \$100 of assessed valuation
Personal Property and Machinery & Tools-For emergency medical services in Atlantic, Metomkin, Lee and Pungoteague Districts.....	\$0.090 per \$100 of assessed valuation
Real Estate-For mosquito control services in Greenbackville and Captains Cove Mosquito Control District.....	\$0.025 per \$100 of assessed valuation

Personal Property Tax Relief

Personal use vehicles valued at \$1000 or less.....100% relief of tax
 All other personal use vehicles (Relief applies to the first \$20,000
 of value only).....49% relief of tax

**TABLE 2
 FISCAL YEAR 2015 BUDGET & APPROPRIATIONS**

ALL COUNTY FUNDS	
Estimated Revenues & Other Sources:	
Revenues:	
General property taxes	\$ 29,200,086
Other local taxes	7,340,374
Permits, privilege fees, and licenses	340,600
Fines and forfeitures	75,000
Revenue from use of money & property	409,387
Charges for services	3,548,921
Miscellaneous revenue	116,074
Recovered costs	132,527
Commonwealth aid	9,123,790
Federal aid	1,908,983
Total Revenues	52,195,742
Use of Reserves:	
From General Fund Undesignated Fund Balance	1,861,106
From Consolidated EMS Fund Balance	43,086
From Water and Sewer Fund Balance	10,738
From School Debt Service Fund Balances	185,416
Total Other Sources	2,100,346
Total Revenues and Other Sources	\$ 54,296,088
Appropriations:	
Expenditures:	
General Fund	\$ 35,255,411
Virginia Public Assistance Fund	3,838,786
Comprehensive Youth Services Fund	1,386,450
Law Library Fund	7,000
Consolidated EMS Fund	2,718,718
Consolidated Fire and Rescue Fund	1,494,751
Greennbackville/Captains Cove Mosquito Control Fund	52,500
Court Security Fee Fund	75,000
Drug Seizures Fund	2,000
Fire Programs Fund	49,790
Emergency 911 Fund	558,611
County Capital Projects Fund	387,123
School Debt Service Fund	4,184,143
Parks & Recreation Enterprise Fund	62,000
Airport Fund	464,287
Landfill Enterprise Fund	2,224,268
Water & Sewer Enterprise Fund	220,738
Total Expenditures	52,981,576
To Reserves:	
Transfer to Landfill Closure/Post Closure Reserve	503,347
Transfer to Airport Hangar Maintenance Reserve	27,860
Transfer to Rainy Day Reserve	783,305
Total Other Uses	1,314,512
Total Expenditures & Other Uses	\$ 54,296,088

**TABLE 2-CONTINUED
FISCAL YEAR 2015 BUDGET & APPROPRIATIONS**

Accomack County School Board	
Estimated Revenues & Other Sources:	
Charges for services	\$ 570,000
Other Sources	415,276
Local government aid	16,668,344
Commonwealth aid	28,861,729
Federal aid	2,332,730
Total Revenues	48,848,079
Appropriations:	
School Operating Fund	\$ 46,067,535
School Food Services Fund	2,780,544
Total Expenditures	\$ 48,848,079
Accomack County Economic Development Authority	
Estimated Revenues & Other Sources:	
Local government aid	\$ 7,500
Appropriations:	
Operating Fund	\$ 7,500

Adjournment

Mr. Crockett made a motion to adjourn. Ms. Major seconded the motion. The motion was unanimously approved. The meeting adjourned at 6:00 p.m.

Chair

Date