

PRESENT: Greg Benton, Livingston District  
Kevin W. Marshall, Berkeley District  
Timothy J. McLaughlin, Chancellor District  
David Ross, Courtland District  
Gary F. Skinner, Lee Hill District  
Paul D. Trampe, Salem District  
Chris Yakabouski, Battlefield District

STAFF PRESENT: Mark B. Taylor, County Administrator  
Mark Cole, Deputy County Administrator  
Karl Holsten, County Attorney  
Aimee R. Mann, Deputy Clerk

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Mr. Benton called the meeting to order at 6:00 p.m. Mr. Skinner led the Pledge of Allegiance and Mr. Benton gave the invocation.

Mr. Marshall read the following statement:

I hereby disclose I have an interest in the budget transaction as an employee of the County. My disclosure is on file with the clerk and is available to the public for review. Mark/Aimee, please record this disclosure in the minutes of this meeting as required by law.

Mr. Benton read the following statement:

I hereby disclose I have an interest in the budget transaction as a retired employee of the County. My disclosure is on file with the clerk and is available to the public for review. Mark/Aimee, please record this disclosure in the minutes of this meeting as required by law.

Mr. Benton acknowledged Communications Appreciation Week and Child Abuse and Autism Month.

## **WORK SESSION**

### **Budget Work Session**

Staff reviewed budget updates and scenarios.

On a motion by Mr. McLaughlin and passed unanimously, the Board approved the funding of a tourism project manager in Economic Development to be fully funded from tourism funds.

VOTE:

Ayes:	7	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

Discussion ensued regarding school priorities including school safety and salary adjustments.

The Board recessed at 7:58 p.m. and reconvened at 8:04 p.m.

Discussion ensued regarding transportation projects.

Staff gave a presentation on the projected costs of renovating the Merchant Square building as a whole building solution to space needs for the Department of Social Services.

Mr. Yakabouski made a motion to pay cash for Bloomsbury Road improvements. The motion failed 1 to 6 with Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross, Mr. Skinner and Dr. Trampe opposed.

VOTE:

Ayes:	1	Mr. Yakabouski
Nays:	6	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross Mr. Skinner and Dr. Trampe
Absent:	0	
Abstain:	0	

On a motion by Mr. Skinner and passed 6 to 1 with Mr. Ross opposed, the Board increased the salaries of Planning Commission members to \$7,500 annually.

VOTE:

Ayes:	6	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	1	Mr. Ross
Absent:	0	
Abstain:	0	

On a motion by Mr. Skinner and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted a real estate tax rate of \$.8330.

VOTE:

Ayes:	4	Mr. Benton, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Nays:	3	Mr. McLaughlin, Mr. Ross and Dr. Trampe
Absent:	0	
Abstain:	0	

On a motion by Mr. Yakabouski and passed 5 to 2 with Mr. McLaughlin and Mr. Ross opposed, the Board adopted a personal property tax rate for calendar year 2018 of \$6.55.

VOTE:

Ayes:	5	Mr. Benton, Mr. Marshall, Mr. Skinner, Dr. Trampe, Mr. Yakabouski
Nays:	2	Mr. McLaughlin and Mr. Ross
Absent:	0	
Abstain:	0	

The Board recessed at 9:54 p.m. and reconvened at 10:39 p.m.

On a motion by Mr. Skinner and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted the resolution as follows:

VOTE:

Ayes:	4	Mr. Benton, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Nays:	3	Mr. McLaughlin, Mr. Ross and Dr. Trampe
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2018-43**

A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2018

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2018; and

WHEREAS, the Board of Supervisors has received comments on the recommended tax rates from citizens of Spotsylvania County at a duly advertised public hearing; and

RESOLVED by the Spotsylvania County Board of Supervisors this 12th day of April 2018, that the following tax rates for Calendar Year 2018 be, and are hereby, approved, as set forth below; and, be it

CALENDAR YEAR 2018 COUNTY TAX RATES

Real Estate.....	\$0.8330 per \$100 of assessed valuation
Personal Property (Boats & Boat Trailers).....	\$6.25 per \$100 of assessed valuation, assessed at 50% of fair market value
Personal Property (other than Boats & Boat Trailers).....	\$6.55 per \$100 of assessed valuation, assessed at 50% of fair market value
Aircraft .....	\$0.000001 per \$100 of assessed valuation, assessed at 50% of fair market value
Business Furniture & Fixtures.....	\$5.95 per \$100 of assessed valuation, assessed at no greater than 50% of fair market value
Mobile Homes.....	\$0.8330 per \$100 of assessed valuation
Machinery and Tools.....	\$2.50 per \$100 of assessed valuation
Heavy Duty Equipment.....	\$2.00 per \$100 of assessed valuation
Massaponax Special Service District Special Tax.....	\$0.16 per \$100 of assessed valuation
Harrison Crossing Special Service District Special Tax.....	\$0.50 per \$100 of assessed valuation
Lee Hill East Special Service District Special Tax.....	\$0.25 per \$100 of assessed valuation
Lee Hill West Special Service District Special Tax.....	\$0.48 per \$100 of assessed valuation

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

On a motion by Mr. Yakabouski and passed 4 to 3 with Mr. McLaughlin, Mr. Ross and Dr. Trampe opposed, the Board adopted the resolution as follows:

VOTE:

Ayes:	4	Mr. Benton, Mr. Marshall, Mr. Skinner, Mr. Yakabouski
Nays:	3	Mr. McLaughlin, Mr. Ross and Dr. Trampe
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2018-44**

A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2019 BUDGET

WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2019; and

WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2019, including fiscal policies; and

WHEREAS, the Board of Supervisors has received comments on the recommended budget from citizens of Spotsylvania County at a duly advertised public hearing; and

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

RESOLVED by the Spotsylvania County Board of Supervisors this 12th day of April 2018, that the following budgets be, and are hereby, approved effective July 1, 2018, as set forth below; and, be it

RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$330,913,227 shall not exceed \$128,492,093 of local funds and, be it

RESOLVED FURTHER, that the Board does hereby approve the FY 2019 PRTC subsidy of \$118,700, and the FY 2019 VRE subsidy of \$1,632,635, and does hereby authorize the payment of these subsidies during FY 2019 from the County's motor fuels tax revenue account, and be it

RESOLVED FURTHER, that all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the fiscal policies and procedures established by the Board of Supervisors and administered by the County Administrator.

FISCAL YEAR 2019 COUNTY BUDGETS

1. Total County Budget for Fiscal Year 2019 in the amount of \$530,629,756 to include the following funds:

a. General Operating Fund	\$130,499,695
b. Capital Projects Fund	\$15,920,062
c. Economic Development Opportunities Fund	\$1,280,113
d. Code Compliance Fund	\$4,284,767
e. Transportation Fund	\$8,232,778
f. School Operating Fund:	
Instruction	\$199,332,767
Administration, Attendance and Health	10,786,225
Pupil Transportation	18,370,223
Operation and Maintenance	21,240,833
Debt and Fund Transfers	27,048,808
Technology	9,191,199
Contingency Reserves	<u>0</u>
	\$285,970,055
g. School Food Service Fund:	
School Food Services and Other Noninstructional Operations	\$11,322,972
h. School Capital Projects Fund:	
Facilities	\$30,799,918
i. Utilities Operating Fund	\$32,370,945
j. Utilities Capital Projects Fund	\$9,948,451

2. Joint Fleet Maintenance Fund for Fiscal Year 2019 in the amount of \$2,820,282.

RESOLVED FURTHER, that the County Administrator is authorized to take all necessary actions to give this resolution effect.

Mr. Marshall made a motion to adopt the resolution to adopt the FY 2019 – FY 2023 Capital Improvement Plan. The motion failed 3 to 4 with Mr. McLaughlin, Mr. Ross, Dr. Trampe and Mr. Yakabouski opposed.

VOTE:

Ayes:	3	Mr. Benton, Mr. Marshall, Mr. Skinner,
Nays:	4	Mr. McLaughlin, Mr. Ross, Dr. Trampe, and Mr. Yakabouski
Absent:	0	
Abstain:	0	

On a motion by Mr. Skinner and passed unanimously, the Board adopted the resolution as follows:

VOTE:

Ayes:	7	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2018-45**

**A RESOLUTION PURSUANT TO SECTION 21-38 OF THE CODE OF SPOTSYLVANIA COUNTY, VIRGINIA TO SET THE PERCENTAGE OF PERSONAL PROPERTY TAX RELIEF AT THE LEVEL NECESSARY TO EXHAUST PERSONAL PROPERTY TAX RELIEF ACT FUNDS FOR 2018**

WHEREAS, on December 13, 2005, and for tax years beginning in 2006, the Board adopted as Section 21-38 of the Code of Spotsylvania County, Virginia, the provisions of Item 503.E of Chapter 951 of the 2005 Appropriations Act of the General Assembly providing for computation of personal property tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for personal property, and the reporting of such specific dollar relief amount on the tax bill; and

WHEREAS, the Board is required as part of its annual budget process, to adopt a resolution setting the percentage of tax relief at the level that is anticipated to exhaust Personal Property Tax Relief Act (PPTRA) funds provided to the County by the Commonwealth of Virginia for each tax year, and

WHEREAS, the ordinance requires that personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

WHEREFORE, be it resolved by the Board of Supervisors of Spotsylvania County, Virginia, that pursuant to Section 21-38 of the Code of the County of Spotsylvania, that the percentage of tax relief that is anticipated to exhaust PPTRA relief funds provided to the County by the Commonwealth shall be set for tax year 2018 as follows:

1. For personal use vehicles valued at \$1,000.00 or less, the percentage of relief shall be set at one hundred percent (100%)
2. For vehicles valued at more than \$1,000.00, the percentage of relief shall be set at thirty-nine percent (39%) for up to and including the first \$20,000.00 of value; and

BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2018 personal property tax bills set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the manner in which relief is allocated.

Mr. Yakabouski made a motion to reconsider the resolution to adopt the FY 2019 – FY 2023 Capital Improvement Plan. The motion passed 6 to 1 with Mr. McLaughlin opposed.

VOTE:

Ayes:	6	Mr. Benton, Mr. Marshall, Mr. Ross Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	1	Mr. McLaughlin
Absent:	0	
Abstain:	0	

On a motion by Mr. Benton and passed unanimously, the Board tabled approval of the FY 2019 – FY 2023 Capital Improvement Plan.

VOTE:

Ayes:	7	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**ADJOURNMENT**

On a motion by Mr. Skinner and passed unanimously, the Board adjourned its meeting at 10:52 p.m.



VOTE:

Ayes:	7	Mr. Benton, Mr. Marshall, Mr. McLaughlin, Mr. Ross Mr. Skinner, Dr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

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Mark B. Taylor  
Clerk to the Board of Supervisors