

PRESENT: Greg Cebula, Berkeley District  
Ann L. Heidig, Livingston 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: C. Douglas Barnes, County Administrator  
Mark L. Cole, Deputy County Administrator  
James R. Benkahla, County Attorney  
Aimee R. Mann, Deputy Clerk

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

### **WORK SESSION**

#### Adoption of the FY2015 Budget, CY 2014 Tax Rates, FY 2015-2019 Capital Improvement Plan (CIP) and Personal Property Tax Relief Act (PPTRA) Percentage

On a motion by Mr. Trampe and passed unanimously, the Board approved the FY 2015-2019 Capital Improvement Plan.

#### VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

#### FY2015 Budget Update

Major Wells gave an update and justification of requested budget items to include planned uses of the asset forfeiture funds.

After brief discussion, the Board began their budget deliberations.

On a motion by Mr. McLaughlin and passed unanimously, the Board set the real estate tax rate at \$0.86/\$100 valuation of real estate.

VOTE:

Ayes: 7 Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross,  
Mr. Skinner, Mr. Trampe and Mr. Yakabouski  
Nays: 0  
Absent: 0  
Abstain: 0

On a motion by Mr. Skinner, seconded by Mr. Trampe and passed unanimously, the Board approved an additional appropriation to the schools in the amount of \$1,585,000.

VOTE:

Ayes: 7 Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross,  
Mr. Skinner, Mr. Trampe and Mr. Yakabouski  
Nays: 0  
Absent: 0  
Abstain: 0

Mr. Yakabouski made a motion to decrease the Business, Professional and Occupational License (BPOL) rates. The motion failed 3 to 4 with Ms. Heidig, Mr. Ross, Mr. Skinner and Mr. Trampe opposed.

VOTE:

Ayes: 3 Mr. Cebula, Mr. McLaughlin, Mr. Yakabouski  
Nays: 4 Ms. Heidig, Mr. Ross, Mr. Skinner and Mr. Trampe  
Absent: 0  
Abstain: 0

On a motion by Mr. Yakabouski, seconded by Mr. Skinner and passed 5 to 2 with Mr. Ross and Mr. Trampe opposed, the Board approved the transfer of 25% of Machinery and Tools tax to the Economic Development Opportunity fund and elimination of the personal property tax on airplanes.

VOTE:

Ayes: 5 Mr. Cebula, Ms. Heidig, Mr. McLaughlin,  
Mr. Skinner and Mr. Yakabouski  
Nays: 2 Mr. Ross and Mr. Trampe  
Absent: 0  
Abstain: 0

On a motion by Mr. McLaughlin and passed 6 to 1 with Mr. Trampe opposed, the Board approved an additional \$0.12 on the personal property tax rate to fund public safety expenditures as requested.

VOTE:

Ayes:	6	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner and Mr. Yakabouski
Nays:	1	Mr. Trampe
Absent:	0	
Abstain:	0	

The Board requested the following from staff:

- Information on changing to fiscal year from calendar year and allowing for a decimal point on the tax rate.
- Mid-year budget review to include all adjustments made to-date
- Presentation of potential scenarios on merit-based pay system for County employees

The Board recessed at 6:41pm and reconvened at 7:05pm.

On a motion by Mr. Yakabouski and passed unanimously, the Board adopted the following resolution:

VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2014-55**

*A RESOLUTION TO ADOPT THE TAX RATES FOR CALENDAR YEAR 2014*

*WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to set the tax rates for Calendar Year 2014; 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 15th day of April 2014, That the following tax rates for Calendar Year 2014 be, and are hereby, approved, as set forth below; and, be it*

**CALENDAR YEAR 2014 COUNTY TAX RATES**

*Real Estate.....\$0.86 per \$100 of assessed valuation*

*Personal Property.....\$6.78 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.....\$0.86 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.....\$0.12 per \$100 of assessed valuation*

*Harrison Crossing Special Service District  
Special Tax.....\$0.25 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.....\$0.75 per \$100 of assessed valuation*

*Special Tax Rates for Energy Efficient Buildings:*  
*Sec 21-3.1(b).....\$0.00 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. Trampe and passed unanimously, the Board adopted the following resolution:

VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2014-56**

*A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 BUDGET*

*WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plan for FY 2015; and*

*WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Budget for FY 2015, 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 15th day of April 2014, That the following budgets be, and are hereby, approved effective July 1, 2014, as set forth below; and, be it*

*RESOLVED FURTHER, that local tax supported expenditures of the School Division's overall budget of \$275,037,913 shall not exceed \$116,415,339 of local funds and, be it*

*RESOLVED FURTHER, that the Board does hereby approve the FY 2015 PRTC subsidy of \$84,100, and the FY 2015 VRE subsidy of \$1,401,382, and does*

hereby authorize the payment of these subsidies during FY 2015 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 2015 COUNTY BUDGETS**

1. Total County Budget for Fiscal Year 2015 in the amount of \$450,920,551 to include the following funds:

a. General Operating Fund	\$111,763,541
b. Capital Projects Fund	\$9,779,121
c. Economic Development Opportunities Fund	\$566,960
d. Code Compliance Fund	\$3,628,569
e. Transportation Fund	\$7,840,074
f. School Operating Fund:	
Instruction	\$177,755,934
Administration, Attendance and Health	\$9,235,942
Pupil Transportation	\$16,905,176
Operation and Maintenance	\$21,104,821
Debt and Fund Transfers	\$22,897,604
Technology	\$7,317,194
Contingency Reserves	<u>\$0</u>
	\$255,216,671
g. School Food Service Fund:	
School Food Services and Other Noninstructional Operations	\$9,530,213
h. School Capital Projects Fund:	
Facilities	\$7,739,145
i. Utilities Operating Fund	\$31,680,488

j. Utilities Capital Projects Fund \$13,175,769

2. Joint Fleet Maintenance Fund for Fiscal Year 2015 in the amount of \$2,551,884

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

On a motion by Mr. Cebula and passed unanimously, the Board adopted the following resolution:

VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2014-57**

***A RESOLUTION TO ADOPT THE FISCAL YEAR (FY) 2015 – FY 2019  
CAPITAL IMPROVEMENT PLAN***

*WHEREAS, it is the responsibility of the Spotsylvania County Board of Supervisors to approve and control the County's fiscal plans; and*

*WHEREAS, the Board of Supervisors has received and reviewed the County Administrator's Recommended Capital Improvement Plan (CIP) for FY 2015 – FY 2019; and*

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

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

*RESOLVED, that the following five-year capital plan is, and is hereby, approved effective July 1, 2014, as set forth below.*

*FY 2015 – FY 2019 CAPITAL IMPROVEMENT PLAN*

3. *Capital Improvement Plan for FY 2015 – FY 2019 in the following amounts:*

<i>a. General Capital Projects</i>	<i>\$74,986,413</i>
<i>b. Transportation Capital Projects</i>	<i>\$26,199,534</i>
<i>c. Utilities Capital Projects</i>	<i>\$70,322,500</i>
<i>d. School Capital Projects</i>	<i>\$65,792,731</i>

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

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

VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

**RESOLUTION NO. 2014-58**

*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 2014*

*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 2014 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 forty percent (40%) for up to and including the first \$20,000.00 of value; and*

*BE IT FURTHER RESOLVED, that the Treasurer shall insure that 2014 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.*

The Board directed staff to move forward with the bond referendum to be placed on the November 2014 ballot.

### **ADJOURNMENT**

On a motion by Mr. Cebula and passed unanimously, the Board adjourned its meeting at 7:23 p.m.

#### VOTE:

Ayes:	7	Mr. Cebula, Ms. Heidig, Mr. McLaughlin, Mr. Ross, Mr. Skinner, Mr. Trampe and Mr. Yakabouski
Nays:	0	
Absent:	0	
Abstain:	0	

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C. Douglas Barnes  
Clerk to the Board of Supervisors