

MEETING #18 April 23

At a Special Meeting of the Madison County Board of Supervisors on April 23, 2013 at 7:00 p.m. in the Madison County Administrative Center Auditorium located at 414 N. Main Street:

PRESENT: J. Dave Allen, Chairman
Doris G. Lackey, Vice-Chair
Jerry J. Butler, Member
Pete J. Elliott, Member
Jonathon Weakley, Member
Ernie Hoch, County Administrator
Phillip Tartaglia, Finance Director
V. R. Shackelford, III, County Attorney
Jacqueline S. Frye, Clerk of the Board

1. Special Meeting Agenda

Chairman Allen called the meeting to order and noted that all members are present and a quorum was established.

2. Pledge of Allegiance & Moment of Silence

The Board of Supervisors commenced their meeting with the Pledge of Allegiance and a moment of silence.

Chairman Allen recognized the youth present tonight to observe 'government in action.'

3. Adopt Agenda

Chairman Allen explained tonight's special meeting is scheduled to set the 2013 Tax Rate and adopt the FY2014 Budget for Madison County.

Chairman Allen called for further additions, deletions or corrections to tonight's Agenda.

Supervisor Weakley moved to adopt tonight's Agenda as presented, seconded by Supervisor Lackey, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Aye
Pete J. Elliott	Aye
Jonathon Weakley	Aye



4. Discussion of 2013 Tax Rates

Chairman Allen explained tonight's Agenda is divided in specific action items in order to allow for discussion on each area before action is taken.

Chairman Allen previously suggested (by email) that the County move \$200,000.00 from the accumulated leave line item into the contingency fund, based on the fact that the last report demonstrated some uncertainty as to whether the County will have to spend all the funds on that particular item.

Supervisor Butler suggested the equalized rate be set at **sixty-six (.66) cents, as a matter of discussion (with the County Administrator)**; he also referred to monies in the County's operating fund.

Supervisor Lackey suggested the equalized rate be set at sixty-eight (.68) cents, as she feels the additional funds can be placed in the contingency fund which can be used for any unforeseen emergencies.

Stephanie Murray, Treasurer, was present and advised the County' operational fund contains monies that were borrowed for the CIP projects, along with additional funding that has been earmarked for FY2013 and FY2014.

The County Administrator advised the proposed budget calls for \$250,000.00 into the contingency fund, plus the \$740,000.00 that is currently in the fund, excluding the CIP funding that has been earmarked for the joint CIP with the school system; a brief overview was provided to explain the breakdown of monies within the County's contingency funds and the specific departments/agencies to which funding has been earmarked. In closing, he advised that a reduced equalized rate of sixty-six (.66) cents will actually reduce the level of revenue and will result in the shortfall being taken from the contingency fund.

Supervisor Weakley verbalized support of an equalized rate of sixty-seven (.67) cents, but wasn't in favor of a sixty-eight (.68) cents rates; he also feels the proposed County move is something that will involve much discussion and review before any future action is taken; he's in support of leaving the funds for the move in the contingency line item.

Supervisor Elliott verbalized disagreement with moving funding for accumulated leave from the Sheriff's departmental budget into the contingency fund; he feels monies in the contingency fund will surely be used for something; he is in favor of the sixty-seven (.67) cents; however, he wasn't in support of the budget with the above reference funds being moved into the contingency fund.

Chairman Allen provided a brief overview of the CIP plan and the funding budgeted to the school system to cover the renovation projects.



Additional concerns brought forth included:

- The possible under budgeting for the Parks & Recreation Department (shortage of sufficient personnel and inappropriate location);
- The red barn (at Hoover Ridge) is steadily decaying – there are no plans or funding set aside for any future repairs;
- The money borrowed for the school projects didn't include sufficient funding to fully renovate the restrooms, but to meet ADA requirements;
- County buildings also need to be repaired;
- There are costs associated with the regional jail;

After discussion, it was suggested the issues pertaining to the PRA will need to be addressed, possibly at the May 2013 workshop session; it was also relayed the PRA will be hiring additional part-time staff with varying hours to perform various tasks.

5. Action - Set 2013 Tax Rates

a) Real Estate Tax Rate:

Supervisor Lackey moved that the Board adopt a real estate tax rate of sixty-eight (.68) cents per \$100.00 assessed valuation.

Supervisors Butler and Elliott advised **they** were originally in favor of the proposed tax rate of sixty-eight (.68) cents, but have since reconsidered.

Motioned died for the lack of a second

Supervisor Weakley moved that the Board adopt a real estate tax rate of sixty-seven (.67) cents per \$100.00 assessed valuation, seconded by Supervisor Lackey, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Aye
Pete J. Elliott	Aye
Jonathon Weakley	Aye

b) Tangible Personal Property

Chairman Allen called for any changes to the rate for tangible personal property from \$3.45 per \$10-0 assessed valuation based on 100% of market value, and \$3.10 per \$100 assessed valuation based on 100% of market value for all other classified tangible personal property (no increase); provided, however, the market value of farm machinery as classified in Virginia Code Section 58.1-35-5 (A).



c) Machinery & Tools/Merchant's Capital

Chairman Allen called for any changes to the existing rate for machinery and tools or merchant's capital.

Supervisor **Weakley** moved that the Board adopt the rates in Ordinance #2013-3, as presented by the County Attorney for tangible personal property, machinery and tools, and merchant's capital, seconded by Supervisor Lackey, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Aye
Pete J. Elliott	Aye
Jonathon Weakley	Aye

6. Budget Discussions

Chairman Allen suggested the Board move \$200,000.00 from the accumulated leave line item and earmark these funds within the contingency fund.

The County Administrator advised that based on a proposed salary increase for the five (5) Constitutional Officers, the Board will need to approve a reduction in the contingency fund for \$5,141.55 - the State will cover the proposed three percent (3%) salary increase, excluding the costs of benefits.

Supervisor Lackey questioned whether part-time workers at the Madison County Animal Shelter will receive a two percent (2%) salary increase.

The County Administrator advised that increased for part-time personnel will be implemented by request for each respective department.

After discussion, Supervisor Butler moved that the salary for all Board of Supervisors and the County Administrator be reduced by ten percent (10%) and these funds be placed in the contingency fund, seconded by Supervisor Elliott, with the following vote recorded:

J. Dave Allen	Nay
Doris G. Lackey	Nay
Jerry J. Butler	Aye
Pete J. Elliott	Aye
Jonathon Weakley	Nay

Supervisor Weakley moved that the Board remove \$215,300.00 from the accumulated leave line item of the Sheriff's departmental budget for placement in the contingency



fund and earmark these funds for the aforementioned purpose, seconded by Supervisor Lackey, with the following vote recorded.

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Nay
Pete J. Elliott	Nay
Jonathon Weakley	Aye

Supervisor Lackey moved that the Board approve the removal of \$5,141.55 from the contingency fund to offset a three percent (3%) raise for the five (5) Constitutional Officers, seconded by Supervisor Weakley, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Aye
Pete J. Elliott	Nay
Jonathon Weakley	Aye

7. Action – Adoption of FY20-14 Budget for Madison County & the FY2014 Budget for the Madison County Public Schools

Supervisor Elliott advised he wasn't in support of the FY2014 Budget, as there doesn't seem to be a representation of any proposed savings denoted.

Supervisor Lackey moved that the Board approve the FY2014 Budget for Madison County totaling \$34,556,374.00, seconded by Supervisor Weakley, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Nay
Pete J. Elliott	Nay
Jonathon Weakley	Aye

The County Attorney advised that the Board will need to appropriate the budgetary funds by way of a Resolution at a future meeting.

The County Administrator advised that discussions are still in progress with the proposed healthcare providers.

6. Information/Correspondence (if any):

None.



7. Adjournment:

With no further action being required, on motion of Supervisor Weakley, seconded by Supervisor Lackey, Chairman Allen adjourned the meeting, with the following vote recorded:

J. Dave Allen	Aye
Doris G. Lackey	Aye
Jerry J. Butler	Aye
Pete J. Elliott	Aye
Jonathon Weakley	Aye

J. Dave Allen, Chairman
Madison County Board of Supervisors

Jacqueline S. Frye, Clerk of the Board
Adopted on: June 10, 2013

Copied: J. Dave Allen, Doris G. Lackey, Jerry J. Butler, Pete J. Elliott,
Jonathon Weakley, V. R. Shackelford, III, Constitutional Officers

Ordinances adopted on April 23, 2013:

Ordinance #2013-3 [To Fix Tax Rates in Madison County for the Tax Year Beginning January 1, 2013]



ADDENDUM

ORDINANCE TO FIX TAX RATES IN MADISON COUNTY FOR THE TAX YEAR BEGINNING JANUARY 1, 2013

ORDINANCE #2013-3

BE IT ORDAINED by the Madison County Board of Supervisors that tax levies for the County of Madison be, and they hereby are established for the tax year beginning January 1, 2013, as follows:

I. REAL ESTATE as defined by Virginia Code Section 58.1-300 (1950, as amended), including public service corporation real estate as defined by Virginia Code Section 58.1-2606 (1950, as amended) and manufactured homes as defined by Virginia Code Section 36-85.3 (1950, as amended):

\$0.67 per \$100 of assessed valuation based on 100% of market value, subject to Madison County land use tax ordinance if applicable. (Due to the reassessment the equalized real estate tax rate is \$0.67 for the real estate tax rate of \$0.53 that was adopted for the FY2013 budget. The advertised real estate tax rate of \$0.68 is an increase of \$0.01.)

II. TANGIBLE PERSONAL PROPERTY as defined by Virginia Code Section 58.1-3000 (1950, as amended) and classified by Virginia Code Section 58.1-3500 through 58.1-3506 (1950, as amended), including public service corporation tangible personal property as defined by Virginia Code Section 58.1-2606 (1950, as amended):

\$3.45 per \$100 assessed valuation based on 100% of market value subject to personal property tax relief for personal use vehicles for automobiles, trucks, motorcycles, trailers or semi-trailers, campers and other recreational vehicles, and other motor vehicles (no increase); provided, however, the tax levy for motor vehicles with a seating capacity of not less than 30 persons, including the driver, as classified by Virginia Code Section 58.1-3506(A)(39)(1950, as amended) shall be \$1.77 per \$100 of assessed valuation based on 100% of market value (no increase) ;

\$3.10 per \$100 assessed valuation based on 100% of market value for all other classified tangible personal property (no increase); provided, however, the market value of farm machinery as classified in Virginia Code Section 58.1-3505 (A)(8) and (10) shall be deemed to be \$0.00. (no increase).

III. MACHINERY AND TOOLS as defined by Virginia Code Section 58.1-3507 (1950, as amended):

\$1.67 per \$100 of assessed valuation based on 100% of market value (no increase).

IV. MERCHANTS CAPITAL as defined by Virginia Code Section 58.1-3510 (1950, as amended):



\$0.86 per \$100 of assessed valuation based on 100% of market value (no increase).
ADOPTED the 23rd day of April, 2013, on motion of Supervisor Weakley, seconded by
Supervisor Lackey.

Madison County Board of Supervisors

J. Dave Allen, Chairman
Madison County Board of Supervisors

	Aye	Nay	Abstain	Absent
J. Dave Allen	<u> x </u>	_____	_____	_____
Doris G. Lackey	<u> x </u>	_____	_____	_____
Jerry J. Butler	<u> x </u>	_____	_____	_____
Pete J. Elliott	<u> x </u>	_____	_____	_____
Jonathan Weakley	<u> x </u>	_____	_____	_____

Testee:

Ernest C. Hoch, County Administrator

