

VIRGINIA:

A Meeting of the Lancaster County Board of Supervisors was held via a conference call on Thursday, May 7, 2020.

Mr. Bellows called the meeting to order at 7:00 p.m.

Mr. Bellows stated that he would call a roll call to establish a quorum.

ROLL CALL

- Bellows – Present
- Palin – Present
- Larson – Present
- Lee – Present
- Westbrook – Present

OPENING STATEMENT

Mr. Bellows asked Jim Cornwell, County Attorney, to read the opening statement.

Mr. Cornwell stated that:

- During the disaster, the Code of Virginia requires and allows governing bodies of localities and other public entities to conduct their meetings in manners which are consistent with providing continuity of government and for the safety, health and welfare of not only the governing body, but all attendees and interested parties consistent with open government.

- The COVID-19 virus makes it impractical and unsafe, even life-threatening, for a quorum of the Board of Supervisors to physically assemble in one location.

- The COVID-19 virus also makes it impractical and unsafe, even life-threatening, for the public and the county staff, to gather in the same location to participate in a meeting.

- Declarations of Emergency have been made at all levels of government, including Lancaster County.

- A “disaster” exists which requires Lancaster County to assure continuity of its government.

- To that end, the Board of Supervisors has adopted a continuity of government ordinance pursuant to Section 15.2-1413 of the Code of Virginia, 1950, as amended, and as a result this meeting of the Lancaster County Board of Supervisors is being held by electronic communication means in accordance with Section 2.2-3708 (A) (3) of the Code of Virginia, 1950, as amended, through the Zoom platform. The public can join the meeting on their

computer, tablet or smartphone. The public can also join the meeting through any telephone. This meeting is a continued meeting of the Board from April 30th.

- Public notice of this meeting and copies of the documents to be considered at this meeting have been posted at the County Administration Building and on the County website in accordance with Section 2.2-3707 of the Code of Virginia, 1950, as amended.

- An audio recording is being made of this meeting.

- All votes will be by roll call and recorded in the minutes. The Chair has called the roll at the beginning of this meeting. Any Board member who desires to make any comment during the meeting is asked to verbally identify themselves. Any Board member leaving the meeting prior to adjournment must verbally note that they were leaving.

Mr. Cornwell asked if any of the Board members had questions about this process.

There were no questions.

CONSIDERATION DOCKET

1. Consideration of Adoption of the Proposed FY 21 Public Schools Budget

Mr. Bellows asked Mr. Gill to present the issue.

Mr. Gill stated that the Board had held the required public hearing on this proposed budget last Thursday, April 30th and had waited the required 7 days before considering action on it. He stated that the Code of Virginia requires that the school budget be adopted by May 15th. He stated that the County contribution for this budget was level funded from FY 20, but there is an overall increase of \$22,244 due to increased state and federal revenue estimates.

Mr. Gill stated that, after the adoption of the school budget, there should be a motion made regarding how the Board chooses to appropriate it, either by lump sum or by category.

Mr. Bellows made a motion to Approve the FY 21 Public Schools Budget with a lump sum appropriation. He asked if any of the Board members had a comment.

Mr. Larson stated that he had previously said he could not support the school budget because there were efficiencies that could still be obtained. He stated that, at the same time, he would agree with the comments spoken during the public hearing last week that the schools had done a better job with the budget, but he was not satisfied that they had done as good as they can.

Mr. Bellows called the question concerning his motion.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye

Jack D. Larson	Nay
William R. Lee	Aye
Robert S. Westbrook	Aye

VOTE: 4-1 (Motion carried.)

2. Consideration of Adoption of the Proposed FY 21 County Operating Budget (Excludes Capital Improvements Budget) and Resolutions of Adoption and Appropriation

Mr. Bellows asked Mr. Gill to present the issue.

Mr. Gill stated that the Board held the required public hearing on the County budget excluding the capital improvement items last Thursday, April 30th and had waited the required 7 days before considering action on it. He stated that the budget that the Board is considering looks a little different than the budget presented to them on March 12th. He stated that overall, FY 21 revenues have been reduced by 1.32 percent and FY 21 expenditures reduced by 1.63 percent from the original draft budget. He stated that the Board had directed him to propose the FY 21 budget based on FY 20 levels. He stated that there were some things that caused the FY 21 expenditures to increase, such as the health insurance increase, the VRS increase and a couple of contracts that the Board has adopted, with the main one being the wood waste management contract. He stated that another new expense for this year was the Electoral Board's Resolution that created a new Deputy Registrar position. He referred to that position and stated that the proposed salary was \$31,200, not including benefits. He stated that the proposal includes the reduction of part-time salaries from \$25,000 in FY 20 to \$17,500 in FY 21.

Mr. Gill referred to the non-governmental organizations (NGOs) and stated that they have been level funded at their FY 20 adopted amounts. He stated that if NGOs submitted requests for FY 21, but were not funded in FY 20, they were not included in this budget. He stated that department heads that reflected decreases in their FY 21 proposals have remained such as the Northern Neck Planning District Commission zeroing out the Northern Neck Chesapeake Bay Region Partnership.

Mr. Gill stated that the Code of Virginia requires that the Board adopt a budget by July 1st and the Board will also need to adopt the resolution of adoption and the resolution of appropriation. He stated that he thought it was important to note, perhaps this year more than prior years, that the language in paragraphs 2 and 5 under the terms and conditions of the Resolution of Appropriation provide some safeguards in the event that estimated revenues are not realized. He stated that paragraph 2 states that if estimated revenues are not realized, "said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in FY 21". He stated that, likewise, paragraph 5 authorizes the

County Administrator to “establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.”

Mr. Lee referred to the new Deputy Registrar position and stated that he knew that they had received an explanation from Mr. Cornwell, but his concern was that the Electoral Board can hire who they want and when they want and the Board of Supervisors has to pay for it without any input into the decision.

Mr. Cornwell stated that was what the statute seems to say concerning the new position, but the Board has control of the budget. He stated that, if the Board determined not to fund the new position, then they will have to resolve it with the Electoral Board.

Mr. Lee stated that the Registrar’s office is going to have additional expenses this year with the new early voting law and absentee voting. He stated that more supplies will definitely be needed and, in his opinion, if they are going to spend extra money, he thought the funds should go to those things that will enable every citizen to vote.

Mr. Cornwell stated that he wanted to point out two things. He stated that the first is that the Board can control its appropriations by making them monthly, quarterly, semi-annually or annually. He stated that they can also change the tax rate at any time prior to the Commissioner of Revenue giving the Treasurer the information to send out for tax bills. He stated that was two things that the Board might want to think about in this current situation.

Dr. Westbrook asked Mr. Gill if monthly appropriations would work for him.

Mr. Gill replied that it would create more work for staff. He stated that he would lean more towards a semi-annual appropriation, if they did not want to do it on an annual basis. He stated that he always does a mid-year budget review as well.

Mr. Palin stated that, in his opinion, he thought they should appropriate the budget annually and Mr. Gill will keep an eye on things and can give them updates as needed.

Mr. Larson stated that appropriations had been made quarterly in the past, but nothing really changed with the budget. He stated that it was just a drill. He stated that he agreed with Mr. Gill that monthly or quarterly appropriations would be time consuming. He stated that if they start getting into trouble with revenues not coming in for what they need, that person in the new Deputy Registrar position would have to be laid off and that is a painful thing to do, so why get themselves in that situation in the first place. He suggested not considering the additional funds request for the Registrar’s budget and not funding the new position. He stated that, if one goes back and looks, that budget has escalated very quickly over the last five years and they also have not spent all the money that was budgeted, so they have some wiggle room.

Mr. Palin stated that he understood what Mr. Larson was saying and to a degree, he agreed with him, but this is the year for the Presidential election and he wanted them to have the

manpower to do a good job. He stated that, if they need that position filled to keep things running smoothly, then he thought they should have it.

Mr. Larson stated that he was not convinced that the Registrar's office needs the additional person. He stated that he thought they should find out what other nearby localities are doing about this year's elections. He stated that he felt confident that after speaking with other localities they would find that they are funding the Registrar's Office and the Electoral Board at a very high level relative to others.

Mr. Larson stated that, as the country moves towards more electronic voting and everything being done from a distance, he had a hard time understanding why so many election officials are being needed. He stated that one of the reasons he had asked that the March expenditures be continued from last month's meeting was because, for example, 57 people were paid as election officials for the Democratic Primary in March. He stated that he did not understand how 57 people could have been needed for that. He stated that he understood what Mr. Palin was saying and they should certainly not shortchange the Electoral Board or the Registrar so they can do their job properly, but there is also a matter of them making an effort to do what needs to be done efficiently.

Mr. Gill stated that he had put together the information to address Mr. Larson's concerns. He stated that Mrs. Jett has given him an explanation of why there were 55 election officers paid during the month of March. He stated that there were actually 38 people who worked the polls on March 3rd and the other 17 were paid for training. He stated that they usually have a training session prior to each election, but because there were elections scheduled for March, May and June, they opted to conduct one training session for all three elections.

Mr. Larson stated that he accepted that explanation. He stated that there are states in the country that have no polling places. He stated that there are states that have elections entirely electronically or by other means and the election process is done much more economically and efficiently. He stated that he thought they had an issue here with money being spent and efficiencies not being realized.

Mr. Bellows stated that some other states do their election process more efficiently, but being in a Dillon Rule state, they are mandated by the General Assembly to do it the way it is being done.

Mr. Lee stated that he thought that if they need more polling place workers, then extra money should be going to that and not a new position.

Mr. Palin stated that his understanding was the new position was to help handle the walk-in voters during the 45 day voting period before each election.

Mr. Larson stated that election day could look a lot different if people have had 45 days prior to vote. He stated that they may find that not as many polling place workers will be needed.

Mr. Palin stated that he knew it was an unknown for them, but Mrs. Jett has researched what has happened in other states with counties similar to ours after the 45 day early voting law had passed.

Mr. Bellows stated that this is a very important election year and election integrity is important.

Mr. Larson stated that he thought Mr. Lee made a very good point about having adequate supplies and extra personnel on election day. He stated that, as far as having another full-time person on board all year when that office may not be busy all the time, is very troubling.

Mr. Palin asked Mr. Gill how Mrs. Jett had justified the new position.

Mr. Gill replied that the justification was in the supporting documentation in the budget books. He stated that Mrs. Jett had indicated to him that the Electoral Board tends to promote from within and one of her part-time people would be promoted to the new full-time position and that would leave that part-time position vacant. He stated that their workload, given the early voting laws and the changes to absentee voting, has increased over years past.

Mr. Larson referred to the Electoral Board's resolution and stated that it mentioned a 181 percent increase in the demand for voter services. He asked Mr. Gill if he had validated that statement.

Mr. Gill replied that he had not.

Mr. Palin stated that he would like to hear from Mrs. Jett.

Mrs. Jett was not able to connect to the meeting.

Mr. Bellows made a motion to Approve the Proposed FY 21 County Budget as presented with an Annual Appropriation.

Dr. Westbrook stated that he was having technical difficulties. He stated that, perhaps, they don't include the extra money for the Registrar's budget and then, later, they could appropriate the money if needed after they get a chance to speak with Mrs. Jett. He asked if that was reasonable.

Mr. Larson replied that it was reasonable. He stated that was why he did not think this motion should include an annual appropriation. He stated that they know they are going to have to make some adjustments in the budget as they go along.

Mr. Bellows stated that they already review the budget every January and could make any adjustments at that point, if necessary.

Mr. Palin stated that he agreed with Mr. Bellows.

Mr. Larson asked Mr. Cornwell if it was legal to approve the budget with an annual appropriation and then, later on in the fiscal year, reduce the annual appropriation.

Mr. Cornwell replied yes.

Mr. Palin referred to the resolution and asked wasn't that language already there.

Mr. Gill replied yes and stated that the language is in the appropriation resolution.

Mr. Bellows called the question concerning his motion.

Fiscal Year 2020-2021 Budget Adoption

WHEREAS, the Lancaster County Board of Supervisors has prepared a budget for the Lancaster County Public Schools for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on April 30, 2020 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, and has subsequently adopted and appropriated funds for said Public Schools Budget on May 7, 2020; and

WHEREAS, the Lancaster County Board of Supervisors has also prepared a General Fund Budget (excluding Capital Improvement Items) for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said General Fund Budget on April 30, 2020 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*.

NOW, THEREFORE BE IT RESOLVED, by the Lancaster County Board of Supervisors that the funds for the General Fund Budget (excluding Capital Improvement Items) for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 are hereby approved for the purposes and in the amounts delineated below in conformance with the aforementioned Virginia Code section; and

BE IT FURTHER RESOLVED, by the Lancaster County Board of Supervisors that no expenditures of funds that are approved for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 shall be made until the Board of Supervisors shall appropriate said funds for those purposes and in the amounts stipulated in a Resolution of Appropriation; and

BE IT FURTHER RESOLVED, by the Lancaster County Board of Supervisors that all expenditures of funds that are approved for expenditure in the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 shall be in compliance with any and all terms and conditions stipulated in a Resolution of Appropriation.

BE IT FINALLY RESOLVED, that the Lancaster County Public Schools Budget, which was adopted on May 7, 2020 for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021, is included herein for information and fiscal planning purposes.

Budget

Board of Supervisors	\$ 50,457
County Administration	400,226
County Attorney	25,000
Independent Auditor	45,300
Commissioner of the Revenue	277,772
Treasurer	325,297
Information Technology Services	\$137,003
Electoral Board	75,648
Registrar	149,233
Circuit Court	27,538
General District Court	3,400
Adult Drug Court	6,000
Juvenile and Domestic Relations Court	2,675
Clerk of the Circuit Court	348,637
Court Appointed Special Advocates	5,000
Victim/Witness Assistance Program	84,962
Commonwealth's Attorney	373,117
Sheriff (Law Enforcement)	2,208,919
School Resource Officers	130,352
Volunteer Fire Departments	341,567
Volunteer Rescue Squads	181,452
Paid Rescue Services (EMS)	1,230,349
LEMPG, RCCF, Grace grant expenditures (EMS)	7,500
Public Safety Radio (EMS)	155,147
Department of Forestry	4,000
Local Emergency Services	37,500
Sheriff (Corrections)	1,084,675
Juvenile Detention and Probation Office	67,091
Building Inspections	161,448
Animal Control	151,750
Medical Examiner	200
Refuse Disposal	1,115,384
General Properties	307,735
Health Department	215,928
Free Health Clinic	100,477
Community Services Board	42,223
Bay Aging	75,600
The Haven Crisis Shelter	4,000
Comprehensive Services Act	600,000
Social Services	2,170,495
Boys and Girls Club of America	35,000
Healthy Harvest Food Bank (Lancaster Co. Projects)	1,000
Rappahannock Community College	7,387

YMCA	50,000
Mary Ball Washington Museum	4,400
Community Library	122,995
Youth Club of Lancaster County	10,000
Rappahannock River Basin Commission	1,000
Land Use Administration	306,126
Department of Housing	78,175
Planning District Commission	17,000
Lancaster County Broadband Authority	52,500
Soil and Water Conservation District	10,000
Wetlands Board	10,004
Board of Zoning Appeals	2,170
Planning Commission	9,535
Cooperative Extension Service	34,100
River Realm Branding Program	\$25,000
Landfill Closure Management	7,000
Enhanced Emergency (E-911) Telephone System	71,925
Debt Service	1,329,337
<u>Lancaster Public Schools (Lump Sum)</u>	<u>16,948,297</u>
Total Budget	\$ 31,864,008

Fiscal Year 2020-2021 Budget Appropriation

WHEREAS, the Lancaster County Board of Supervisors has prepared a budget for the Lancaster County Public Schools for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on April 30, 2020 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, and has subsequently adopted and appropriated funds for said Public Schools Budget on May 7, 2020; and

WHEREAS, the Lancaster County Board of Supervisors has also prepared a General Fund Budget (excluding Capital Improvement Items) for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said General Fund Budget on April 30, 2020 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*; and

WHEREAS, the Lancaster County Board of Supervisors has approved the General Fund Budget (excluding Capital Improvement Items) for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 for the purposes and in the amounts delineated in the Resolution of Budget Adoption on May 7, 2020; and

WHEREAS, it is now necessary to appropriate sufficient funds for the contemplated expenditures that are contained in the General Fund Budget (excluding Capital Improvement Items) for the Fiscal Year beginning July 1, 2020 and ending on June 30, 2021.

NOW, THEREFORE BE IT RESOLVED, by the Lancaster County Board of Supervisors, that no expenditures of funds that are approved for the Fiscal Year beginning July 1, 2020 and ending on June 30, 2021 shall be made until the Board of Supervisors shall appropriate said funds for those purposes and in the amounts stipulated in the Resolution of Appropriation; and

BE IT FURTHER RESOLVED, by the Lancaster County Board of Supervisors that all expenditures of funds that are approved for expenditure in the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 shall be in compliance with any and all terms and conditions stipulated in the Resolution of Appropriation; and

BE IT FINALLY RESOLVED, that the Lancaster County Public Schools Budget, which was appropriated on May 7, 2020 for the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021, is included herein for information and fiscal planning purposes.

Budget

Board of Supervisors	\$ 50,457
County Administration	400,226
County Attorney	25,000
Independent Auditor	45,300
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Department of Housing	\$ 78,175
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Lancaster County Broadband Authority	52,500
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Board of Zoning Appeals	2,170
Planning Commission	9,535
Cooperative Extension Service	34,100
River Realm Branding Program	25,000
Landfill Closure Management	7,000
Enhanced Emergency (E-911) Telephone System	71,925
Debt Service	1,329,337
Lancaster Public Schools (Lump Sum)	16,948,297
Total Budget	\$31,864,008

TERMS AND CONDITIONS

1. In accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*, except as noted herein, all appropriations, including those for the Lancaster County Public Schools and General Fund departments, agencies and organizations, are made on an annual (12-month) basis; specifically, for the period beginning on July 1, 2020 and ending on June 30, 2021. All payment requests for capital improvements expenditures shall be directed to the Board of Supervisors by way of the County Administrator for approval and payment.

2. All appropriations are declared to be maximum, conditional and proportionate appropriations. This makes the appropriations payable in full in the amounts named herein, if the aggregate revenues collected and other resources available during the Fiscal Year beginning on

July 1, 2020 and ending on June 30, 2021 for which appropriations are made, are sufficient to pay all of the appropriations in full; otherwise, said appropriations shall be deemed to be payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Board of Supervisors to be available for appropriation in the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021.

3. No department, agency, or individual receiving appropriations under the provisions of this resolution shall exceed the amount approved for that department, agency or individual by the Lancaster County Board of Supervisors.

4. The Board of Supervisors reserves the right to change at any time during the Fiscal Year beginning on July 1, 2020 and ending on June 30, 2021 compensation provided to any officer or employee and to abolish any office or position, except for such office or position as may be prohibited by law from abolishing.

5. The County Administrator is authorized to establish purchasing policies and procedures to assure that expenditures are made within the appropriations defined within this Resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.

6. In accordance with Section 22.1-94 of the *Code of Virginia, 1950, as amended*, the amount appropriated to fund the contemplated expenditures for the Lancaster County Public Schools (School Board) is by lump sum total classification.

7. No expenditures shall exceed the appropriation established by the Lancaster County Board of Supervisors unless a supplemental appropriation is approved in advance of the expenditure.

8. Any request to increase the overall appropriation to any department, agency or organization as appropriated by this resolution must be made to the Board of Supervisors by written request.

9. The County Administrator may increase appropriations for the following items of non-budgeted revenue that may occur during the Fiscal Year:

- a. Insurance recoveries received for damage to County vehicles or other property for which County funds have been expended to make repairs.
- b. Refunds or reimbursements made to the County for which the County has expended funds directly related to that refund or reimbursement.
- c. Additional, unbudgeted grants received during the Fiscal Year for which there is sufficient revenues to defray expenditures.

10. All appropriations that are not encumbered or expended prior to June 30, 2021 will lapse and the balance shall become part of the General Fund Balance.

11. The County Administrator may increase or reduce revenue and expenditure appropriations related to programs funded all or in part by the Commonwealth of Virginia and/or the federal government to the level approved by the responsible state or federal agency.

12. The County Administrator may appropriate both revenue and expenditures for donations by citizens or citizen groups in support of County programs. Any remaining unencumbered balance of a restricted donation at the end of the Fiscal Year will be re-appropriated into the subsequent Fiscal Year.

13. The County Administrator may appropriate revenues and expenditures for funds received by the County from asset forfeitures for operating expenditures directly related to drug enforcement. The outstanding balance of these funds shall not lapse, but shall be carried forward into the subsequent Fiscal Year.

assure that expenditures are made within the appropriations defined within this Resolution and to initiate emergency spending reductions to decrease expenditures in light of decreased actual revenues.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Nay
	William R. Lee	Aye

VOTE: 3-1. (Motion carried. Dr. Westbrook was not in communication at that time.)

3. Consideration of Adoption of the CY 2020 Proposed Tax Levy Ordinance

Mr. Gill stated that the Board held its public hearing on the CY 20 tax levies last Thursday, April 30th. He stated that the Code of Virginia requires that the Board fix a tax rate for the calendar year no later than July 1st. He stated that the calendar year 2020 proposed tax rates are identical to the calendar year 2019 tax rates. He stated that the real estate tax will remain at 63 cents per \$100 of assessed value, personal property will remain at \$2.04 per \$100 of assessed value, machinery and tools will remain at \$1.52 per \$100 of assessed value, merchant's capital will remain at \$1.00 per \$100 of assessed value discounted by 50 percent and all boats and watercraft will remain essentially at zero.

Mr. Gill stated that the Board may adopt a tax rate that is lower than advertised, but they cannot adopt a higher rate. He stated that one penny on the real estate tax rate equals \$270,699.

Mr. Larson stated that he was in favor of the tax rates remaining the same. He stated that it was unfortunate that Dr. Westbrook was not in communication with the meeting because he

had some comments on the tax rates. He asked that staff try to call him on the phone if he was not able to get into the Zoom meeting.

Dr. Westbrook stated that they had a work session earlier in the year concerning personal property taxes. He stated that he had recommended that they adopt a tax rate for personal property that was an average of the surrounding counties, but it did not seem to have any traction. He stated that, if they were to equal the personal property tax rates with their neighbors, they could have some more income to offset upcoming expenditures. He stated that it would require a re-advertisement of the tax rates, as he understood it.

Mr. Palin made a motion to Adopt the Proposed CY 20 Tax Levy Ordinance.

COUNTY OF LANCASTER, VIRGINIA

CODE OF ORDINANCES

Section 62.1. - Tax Rates

Beginning January 1, 2020 until December 31, 2020 the following tax rates shall apply in Lancaster County, Virginia:

- Real Estate - \$0.63 per \$100 of assessed value
- General Personal Property - \$2.04 per \$100 of assessed value
- Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
- All Boats or Watercraft - \$0.0000000000000001 per \$100 of assessed value
- Machinery and Tools - \$1.52 per \$100 of assessed value
- Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%
- All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value

PUBLIC SERVICE CORPORATIONS

- Real Estate - \$0.63 per \$100 of assessed value
- General Personal Property - \$2.04 per \$100 of assessed value
- Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
- All Boats or Watercraft - \$0.0000000000000001 per \$100 of assessed value

Machinery and Tools - \$1.52 per \$100 of assessed value

Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%

All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value

FARM EQUIPMENT, FARM ANIMALS AND OTHER FARM ITEMS

Farm equipment, farm animals and other classes of farm items set forth in subsection A of Section 58.1-3505 of the *Code of Virginia, 1950, as amended*, shall be exempt in whole from taxation.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye
	William R. Lee	Aye
	Robert S. Westbrook	Nay

VOTE: 4-1 (Motion carried.)

4. Award of Bid for an Approved FY 20 Capital Improvement Item – Sheriff's Office 911 Voice Recorder

Mr. Gill stated the replacement of the Sheriff's Office 30 channel 911 voice recorder was an approved item in the adopted FY 20 Capital Improvement Budget at an estimated cost of \$40,000. He stated that the Sheriff's Office issued a request for proposals and received 4 bids. He stated that the bids were reviewed by the Sheriff's Office evaluating committee and the most responsive bid was determined to be from Applied Digital Solutions of Louisville, Kentucky at a price of \$27,699. He stated that he was asking that the Board award the bid for the replacement of the voice recorder in that amount.

Mr. Palin made a motion to Approve the Award of the Bid for the Sheriff's Office 911 Voice Recorder as presented.

VOTE:	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	Jack D. Larson	Aye

William R. Lee Aye

Robert S. Westbrook Aye

BOARD REPORTS

Mr. Lee stated that he wanted to talk about some positive news. He stated that last Tuesday there was a food drive for the Healthy Harvest Food Bank at the YMCA in Kilmarnock. He stated that he was bringing this up because it shows what can happen when these organizations get together and collaborate. He stated that over 2000 pounds of food was collected and they received \$2,300 in donations and the drive was held just in the morning hours. He stated that they live in a fine community and when the call goes out, people step up and respond.

Mr. Larson stated that he was well aware that, as a Board, they passed the budget with an annual appropriation. He stated that, as time goes on, he continued to be concerned about finding efficiencies in the budget. He referred to the annual appropriation and stated that he understood that they can make adjustments, but he knows from his past experience that some cost administrators work hard to achieve efficiencies and they stay within their budget, while others do not and if they have to end up cutting everyone back, it can be, in effect, rewarding those cost administrators that are inefficient and punishing those that are efficient.

Dr. Westbrook stated that the problem was for them to be able to evaluate whether something is efficient or not. He stated that it would be good to find inefficiencies without hurting anyone.

Mr. Larson stated that they have a County Administrator who is doing an outstanding job during this difficult time, but he did not believe he had the time to get deeper into the finances. He stated that there seems to be no desire to get him any help with it. He stated that they needed someone who can dig and ask questions. He stated that it goes beyond inefficiencies and there are things that could be fraudulent or perceived as fraudulent. He stated that there does not seem to be a feeling of the majority of the Board that a Financial Director is needed. He stated that he did not know how much his fellow Board members go over the monthly financial report, but he goes over every transaction and will continue to do it because he considered it part of his job.

COUNTY ADMINISTRATOR

Mr. Gill stated that the Planning Commission has forwarded a recommendation to the Board of Supervisors concerning the capital improvement items. He stated that the Board had decided to separate the Capital Improvement Budget items from the Operating Budget this year. He stated that the list includes some items that the department heads feel are very important and one of those items is the renovation of the Registrar's Office to accommodate the early voting precinct. He asked the Board members when they would like to have a meeting to discuss the Capital Improvement Budget.

Mr. Bellows stated that there were some important items on the list, for example, the Westland Beach erosion problem that needs to be addressed sooner rather than later. He suggested that they talk about the Capital Improvement items at their next regular meeting on May 28th.

Mr. Lee asked about the timeline for the Registrar's Office renovations.

Mr. Gill replied that what has been proposed for just the Registrar's Office could be done within a couple of months. He stated that, after talking with Mrs. Jett, they could operate out of the back end of the office while the renovations on the front side were going on. He stated that the project would have to be approved by the Board before anything can happen there.

Mr. Bellows asked, if they took out the big item of \$8.5 million for matching grant funds, how much would the remaining items cost.

Mr. Gill replied that the remaining Capital Improvement items total a little over \$3 million dollars. He stated that there may be some other items that the Board may want to push out to later years. He stated that, for example, the P25 digital radio upgrade is not required until 2025. He stated that the Sheriff's Office building expansion that comes in at \$858,000 might be considered to be moved to a later year as well. He stated that he thought they could trim the \$3 million dollar figure down to something that might possibly be handled within the existing budget. He stated that possibly the Poorhouse Tract funds could be utilized as well.

Mr. Larson asked if they still had some money left over from the borrowing they did a few years ago.

Mr. Gill replied yes. He suggested that the Board have a discussion about what list they want to go with this year and then they could determine if any borrowing will need to be done.

Mr. Bellows asked that, looking ahead to the May 28th agenda, did Mr. Gill think they needed extra time to discuss the Capital Improvement items.

Mr. Gill stated that the May 28th meeting did not look like a busy meeting at this point. He stated that he could include the Capital Improvement requests as a consideration item.

Mr. Bellows asked if his fellow Board members were in agreement to have the discussion on the Capital Improvement Budget requests be a part of their May 28th regular meeting.

The consensus was yes.

ADJOURNMENT

Motion was made by Mr. Bellows to adjourn.

VOTE: Jason D. Bellows Aye

Ernest W. Palin, Jr.	Aye
Jack D. Larson	Aye
William R. Lee	Aye
Robert S. Westbrook	Aye