

**VIRGINIA:**

A meeting of the Lancaster County Board of Supervisors was held in the Administrative Building Board/Commission Meeting Room of said county on Thursday, June 27, 2013.

- Members Present: F. W. Jenkins, Jr., Chair  
Jason D. Bellows, Vice Chair  
Ernest W. Palin, Jr., Board Member  
William R. Lee, Board Member  
B. Wally Beauchamp, Board Member
- Staff Present: Frank A. Pleva, County Administrator  
Don G. Gill, Planning and Land Use Director  
Crystal Whay, Building/Land Use Secretary

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

**PUBLIC INPUT**

There was no public input.

**PRESENTATIONS**

None.

**VIRGINIA DEPARTMENT OF TRANSPORTATION**

Mr. David Brown, the Residency Administrator for the Northern Neck, stated that he would like to make a brief presentation to highlight some upcoming VDOT projects. He stated there was recent legislation passed that provided for additional transportation funding. He stated that bridge work on the Norris Bridge is an ongoing project and they are constantly working on it.

Mr. Brown stated that another important aspect of their work is pavement. He stated that pavement is important in maintaining infrastructure. He stated that as a state, they have a goal for their interstate roads to meet or exceed a rating of eighty-two percent based upon their rating system. He stated that the primary roads' goal was also eighty-two percent, while the secondary roads' goal was sixty-five percent. He stated that these

were goals to be achieved by 2019. He further stated that, at the present time, they were above their goals on the interstates and primary roads, but still had some work to do on the secondary roads.

Mr. Brown stated that the state's bridges are aging and their goal is to have a ninety-two percent rating or better state-wide on all bridges.

Mr. Brown stated that a big part of VDOT is the maintenance of the infrastructure. He stated that VDOT provides a lot of services, such as mowing, sign replacement, pavement striping, pothole repair, dust control on non-hard surface roads, street sweeping, and ditch maintenance. He stated that one of the things that helps them to perform these activities is the citizen calls, because it brings some issues to their attention. He stated that another way to receive input is through the Board's interaction with the citizens. He stated that Mr. Robert Harper does a great job of managing the input of the citizens.

Mr. Brown stated that they have accomplished their goal of completion of all mowing on the interstates and primary roads before the fourth of July. He stated that their next mowing cycle would start towards the end of July.

Mr. Brown stated that they recently resurfaced Ottoman Ferry Road (Route 604). He stated that the crews have addressed the ditch off of Ocran Road (Route 646). He stated that the ditch has had repairs. He stated that there was a question about a possible guardrail on the road itself, but he has found out that it does not meet the criteria for a guardrail in that location, because it does not hold water.

Mr. Lee referred to Route 200 and the area near the baseball field outside of Kilmarnock and thanked VDOT for installing the caution signs. He stated, however, that he would like the speed limit reconsidered in that area. He stated that there is a lot of traffic in and out of the ballpark and the current speed limit is 55 in front of the park. He stated that he would like to see the speed limit reduced to 45 in that area.

Mr. Beauchamp stated that he agreed with Mr. Lee. He stated that there have been numerous accidents in that area and he would like to see the speed limit reduced to 45 miles per hour.

Mr. Beauchamp stated that he thought Mr. Robert Harper did an outstanding job with VDOT. He stated that they were very fortunate to have him in Lancaster County.

Mr. Brown stated that he appreciated the Board's comments about Mr. Harper. He stated that he enjoyed working with him and that Robert has a great relationship with the Board and the citizens of Lancaster County. He added that Robert is very customer service driven and does a wonderful job.

## **PUBLIC HEARING**

1. Application for Special Exception – Wilmer E. Allen, Sr.(Individual Manufactured Home)- Mr. Gill presented an Application for Special Exception by Wilmer E. Allen, Sr. to place an individual manufactured home on a 0.40-acre parcel described as Tax Map #19B-1-46. He stated that this property is zoned R-1, Residential General and is located at 45 First Street off Granville Bay Road in District 1.

Mr. Gill stated that Article 5-1-3 of the Zoning Ordinance requires a special exception for the placement of individual manufactured homes such as this (14 feet X 50 feet single wide). He stated that previous similar approvals by the Board of Supervisors have been based on whether any legitimate concerns could be raised by adjacent property owners.

Mr. Gill stated that the property has an existing septic system and access to the community well system in the Granville Bay subdivision and all front, rear and side setbacks can be met. He stated that similar types of manufactured homes exist in the neighborhood.

Mr. Gill stated that the issue has been advertised and adjoining property owners notified as required by law and that to date, there has been no response from the public.

Mr. Jenkins opened the public hearing.

There was no public input.

Mr. Jenkins closed the public hearing.

Mr. Jenkins made a motion to Approve the Application for Special Exception by Wilmer E. Allen, Sr. to place an individual manufactured home on a 0.40-acre parcel described as Tax Map #19B-1-46 and located at 45 First Street in District 1.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	William R. Lee	Aye
	B. Wally Beauchamp	Aye

2. CY 2013 Lancaster County Tax Rate- Mr. Pleva stated that the Board would take public input on the proposed tax rates for Lancaster County for CY 2013 and set the rates by ordinance.

Mr. Pleva said the proposed ordinance has been advertised as required by law in the June 13, 2013 and June 20, 2013 editions of the Rappahannock Record.

Beginning January 1, 2013 until December 31, 2013 the following tax rates shall apply in Lancaster County, Virginia:

Real Estate - \$0.50 per \$100 of assessed value

Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value

All Other Personal Property - \$1.52 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%

#### PUBLIC SERVICE CORPORATIONS

Real Estate - \$0.50 per \$100 of assessed value

Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value

All Other Personal Property - \$1.52 per \$100 of assessed value

Mr. Pleva stated that the calendar year 2012 real estate tax rate was thirty-nine cents per one hundred dollars of assessed value, however, due to the reduction in the total assessed values of real properties generated by the recently completed general reassessment, the equalized post reassessment rate is fifty cents per one hundred dollars of assessed value, according to the Commissioner of Revenue.

Mr. Pleva stated that the proposed equalized tax rate for 2013 is projected to produce no more than 101% of the calendar year 2012's real estate property tax levies as stipulated by the Code of Virginia. He stated that no other changes to the existing tax levies are proposed and a copy of the ordinance has been posted on the County's website and it is in the County Administrator's office for public review.

Mr. Jenkins opened the public hearing.

Mr. George Bott, a District 1 citizen, stated that the Board of Supervisors was to be commended for managing the school's fiscal disorder. He stated that the school board is largely ineffective and the superintendent's actions are unauthorized by the school board. He stated that the superintendent incites the public with unauthorized ads. He stated that the superintendent apparently reassigned school principals without the authority of the school board, which is against Virginia law.

Mr. Bott stated that the Board of Supervisors were setting funding levels for the school by categorizing the budget and were being good stewards of over \$15.4 million dollars in public funds.

Mr. Bott referred to the proposed tax rate and stated that it sent a calming message when the recent reassessment took twenty-five percent of the real property wealth out of the county residents' pockets.

Mr. Bott stated that public safety funding is up seven percent this year and wanted to know what the community was receiving for that funding increase. He stated that the pay raises from 2011 to 2013 were twice the federal levels. He stated that non-governmental organizations consistently come to the Board for funding. He stated that one of those organizations is the community library, which funding of \$102,995 has been authorized this year. He stated that he thought the library was great, however, according to the tax filings, the library has \$4.7 million dollars in the bank. He stated that the second organization he wanted to speak of is the YMCA. He stated that \$75,000 is appropriated for them every year, which is under an old contract and he stated that it is not very clear what that money buys the county.

Mr. Bott stated that the personal property tax rate of \$1.52 per one hundred dollars of assessed value is costing the county jobs, in his opinion. He stated that the current personal property tax rate brings in approximately \$1.7 million dollars every year and \$400,000 of that is for boats that are larger than 30 feet. He stated that is three times the real property tax rate of fifty cents. He stated that the rate discourages larger boats from coming into the county. He stated that if the personal property tax rate were lowered, the area would be more attractive to larger boat owners, which in turn would create more jobs and revenue on the waterfront. He stated that a formal study is being prepared and funded by the Visions Group and will be presented to the Board in the future.

Mr. Charlie Costello, a District 2 citizen, stated that he did not think the fifty cents real estate tax rate was unreasonable. He stated that this year the Board is doing some things they have not done in the past, like trying to obtain a public access site. He stated that some have said the wealth has dropped, but the wealth has only dropped if the property is sold. He stated that recently prices in real

estate seem to be going up with more expensive properties selling. He stated that he would leave all the tax rates just as they have been proposed.

There was no more public input.

Mr. Jenkins closed the public hearing.

**CONSENSUS DOCKET**

Motion was made by Mr. Beauchamp to Approve the Consensus Docket and recommendations as follows:

A. Minutes for May 15, May 23, May 29 and May 30, 2013

Recommendation: Approve minutes as submitted.

B. Abstract of Votes – Democratic Primary Election for Attorney General and Lieutenant Governor held on June 11, 2013

Recommendation: Accept abstracts as submitted.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	William R. Lee	Aye
	B. Wally Beauchamp	Aye

**CONSIDERATION DOCKET**

The Board considered the following items on its Consideration Docket:

1. Approval of June 2013 Salaries and Invoice Listings

Motion was made by Mr. Palin to approve the salaries for June 2013 in the amount of \$227,662.91 and invoice listings for June 2013 in the amount of \$442,985.30 for a grand total of \$670,648.21.

VOTE:                    F. W. Jenkins, Jr.     Aye  
                              Jason D. Bellows     Aye  
                              Ernest W. Palin, Jr.   Aye  
                              William R. Lee       Aye  
                              B. Wally Beauchamp Aye

2. FY 2014 Lancaster County Operating and Capital Improvement Budgets- Mr. Pleva asked the board for consideration and approval of the subject budgets.

The first budget under consideration was the Capital Improvement Budget for the schools and county.

Mr. Jenkins stated that he understood the total expenditure amount for the Capital Improvements was \$586,900.

Mr. Pleva replied yes and that was the bottom line once some deletions were made at the prior work sessions.

Mr. Palin referred to the capital improvements for the school system, such as the security upgrades, and stated that most of the time the work is done over the summer. He asked how it would work with getting those invoices paid with the semi-annual appropriations.

Mr. Jenkins replied that normally with a capital improvement budget, the funds stay in the general treasury and are expended as valid invoices come in.

Mr. Lee made a motion to approve the FY 2014 Capital Improvement Budget.

Mr. Jenkins asked if that motion was being made with the understanding that the monies to be paid out for the capital projects will be made as the invoices are approved.

Mr. Lee agreed.

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

William R. Lee      Aye

B. Wally Beauchamp Aye

The second budget under consideration was the FY 2014 Operating Budget.

Mr. Palin asked about the school debt service and how it may be affected by the semi-annual appropriations.

Ms. Salg stated that approximately \$87,000 was due in July to SunTrust Bank for debt service.

Mr. Jenkins stated that the Board could amend its previous appropriation to take care of the debt service.

Mr. Jenkins stated that, after doing a final review of the proposed budget, he would like to make some recommendations. He stated that he had noted some health care cost increases. He stated that in the County Administration line item, he wanted a reduction in health care insurance costs from \$11,400 to \$5,400, which is a difference of \$6,000. He stated that in the Commissioner of Revenue's line item, there be a reduction from \$22,800 to \$21,600, which is a difference of \$1200. He stated in the Treasurer's department, the reduction in health care costs would be \$1200.00, in Information Technology the reduction in health care costs would be \$300, in the Registrar's office, the health care costs reduction would be \$300, in the Clerk of the Circuit Court's office, the reduction in health care costs would be \$6,600, in the Sheriff's department, a reduction in health care costs of \$17,600, in Corrections, a health care costs reduction of \$9600, in the Building Inspector's office, a reduction of \$600, in the Animal Control department, a health care costs reduction of \$600, in the Refuse Disposal department, a health care costs reduction of \$600, in General Properties, a reduction of health care costs in the amount of \$300. He stated that he would propose those reductions to the working budget.

Mr. Jenkins asked Mr. Pleva about a possible reduction in refuse disposal.

Mr. Pleva replied that after final billing for the year, there would be approximately \$80,000 left over in the refuse disposal line item.

Mr. Jenkins stated that there would be approximately \$44,900 in reductions in health care costs and approximately \$80,000 from the decrease in the contract services for refuse.

Mr. Pleva asked if Mr. Jenkins would want to consider \$70,000 in the decrease for refuse disposal in case there is an increase in needed services.

Mr. Jenkins stated that the refuse disposal department head could come back to the Board for additional money, if needed.

Mr. Jenkins referred to public safety and the fire departments and stated that he would like to make the recommendation to add \$8000 to the Upper Lancaster Volunteer Fire Department's contribution. He stated that he was proposing that motion to the working budget.

Mr. Beauchamp agreed and stated that the Upper Lancaster Volunteer Fire Department covers the largest district in the county and does not have the benefit of receiving additional state funds because they are not in an incorporated town.

The Board was in consensus.

Mr. Jenkins stated that the motion was to make the previously mentioned changes to the working budget for the FY 2014 Operating Budget.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	William R. Lee	Aye
	B. Wally Beauchamp	Aye

**PROPOSED OPERATING BUDGET**

	<b><u>FY13</u></b>	<b><u>FY14</u></b>	<b><u>Increase / (Decrease)</u></b>
Fund Balance Beginning of Fiscal Year	\$5,433,886	\$5,030,882	(\$403,004)
<b>Revenues</b>			
General Property Taxes	\$14,669,500	\$14,719,000	\$49,500
Other Lancaster County Taxes	2,505,700	2,530,700	25,000
Commonwealth of Virginia Funds	3,367,600	3,420,462	52,862
Federal Government Funds	1,451,358	1,031,585	(419,773)
School Operating Revenues	4,581,444	4,408,634	(172,810)
School Cafeteria Revenues	585,000	585,000	-0-
Total Revenues	\$27,160,602	\$26,695,381	(\$465,221)

Total Revenues & Funds All Sources	\$32,594,448	\$31,726,263	(\$868,225)
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**Expenditures**

General Government	\$1,427,824	\$1,300,471	(\$127,353)
Courts	669,845	702,792	32,947
Public Safety	4,098,881	4,388,553	289,672
Public Works	1,195,817	1,205,006	9,189
Health & Welfare	2,523,479	2,547,595	24,116
Education (Non-Public Schools)	6,144	6,536	392
Recreation & Cultural Activities	172,345	182,595	10,250
Community Development	406,009	448,746	42,737
Non-Departmental	69,425	66,925	(2,500)
School Operations	15,000,001	14,732,395	(267,606)
School Cafeteria	585,000	585,000	-0-
Debt Service	1,125,289	1,106,081	(19,208)
Capital Improvements	283,547	586,900	303,353
Total Expenditures by Function	\$27,563,606	\$27,859,595	\$295,989
Fund Balance End of Fiscal Year	\$5,030,882	\$3,866,668	(\$1,164,214)

3. FY 2014 Budget Adoption Resolution and Semi-Annual Appropriation Resolution

Mr. Pleva stated that he added language that was discussed at a previous work session about a six-month appropriation for everyone.

Mr. Jenkins stated that the debt service amount for the school system that needed to be added back in was \$87,395. He stated that it was his suggestion to amend the appropriation to the school board in that amount.

Mr. Beauchamp made a motion to add \$43,698 to the first six month's allocation for debt service.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	William R. Lee	Aye
	B. Wally Beauchamp	Aye

**FISCAL YEAR 2013 - 2014 BUDGET  
RESOLUTION OF ADOPTION**

**WHEREAS**, the Lancaster County Board of Supervisors has heretofore prepared a budget for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on June 20, 2013 in accordance with Section 15.2-2506 of the *Code of Virginia, 1950, as amended*.

**NOW, THEREFORE BE IT RESOLVED**, that by the Lancaster County Board of Supervisors that the funds for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014 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, 2013 and ending on June 30, 2014 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 FINALLY 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, 2013 and ending on June 30, 2014 shall be in compliance with any and all terms and conditions stipulated in the resolution of appropriations.

**Operating Budget**

Board of Supervisors	\$40,999
County Administration	388,576
County Attorney	25,000
Independent Auditor	34,200
Real Estate Assessor	5,000
Commissioner of the Revenue	283,530
Treasurer	285,858
Information Technology Services	105,511
Electoral Board	32,988
Registrar	88,909
Circuit Court	12,982
General District Court	3,400
Magistrate	600
Juvenile and Domestic Relations Court	2,625
Clerk of the Circuit Court	312,045

Court Appointed Special Advocates	5,000
Victim/Witness Assistance Program	22,311
Commonwealth's Attorney	336,629
Sheriff (Law Enforcement)	1,709,823
School Resource Officer	101,944
Volunteer Fire Departments	280,000
Volunteer Rescue Squads (EMS)	63,639
Paid Rescue Services (EMS)	\$835,924
Forest Fire Service	4,000
Local Emergency Services	29,620
Sheriff (Corrections)	960,222
Juvenile Detention and Probation Office	41,650
Electronic Monitoring Program	8,000
Building Inspections	132,263
Animal Control	129,536
Medical Examiner	200
Refuse Disposal	862,117
General Properties	261,989
Health Department	201,352
Free Health Clinic	100,477
Community Services Board	36,744
Bay Aging	70,549
Rappahannock Legal Services	5,600
The Haven Crisis Shelter	4,000
Comprehensive Services Act	600,000
Social Services	1,468,598
Virginia Quality Life	10,000
Boys and Girls Club of America	50,000
Lancaster Chamber of Commerce	500
Rappahannock Community College	6,536
YMCA	75,000
Mary Ball Washington Museum	4,400
Historic Resources Commission	200
Community Library	102,995
Northern Neck – Chesapeake Bay Region Partnership	6,000
Rappahannock River Basin Commission	1,000
Land Use Administration	270,662
Department of Housing	55,765
Planning District Commission	22,000
Soil and Water Conservation District	10,000
Wetlands Board	11,163
Board of Zoning Appeals	2,167
Planning Commission	8,341
Cooperative Extension Service	60,149
Landfill Closure Management	7,000
Enhanced Emergency (E-911) Telephone System	59,925

Lancaster Public Schools	14,834,118
Instruction	11,040,000
Technology	500,000
Administration, Attendance and Health	668,028
Pupil Transportation	1,100,000
Operations and Maintenance	1,438,695
Debt Service	87,395
School Cafeteria (Food Service) Fund	585,000
Debt Service	<u>1,106,081</u>
Total Operating Budget	\$27,183,412

**Capital Improvements Budget**

Public Schools Capital Improvements	\$372,500
County Capital Improvements	<u>214,400</u>
Total Capital Improvements Budget	\$586,900

**TOTAL BUDGET**

Total Operating & Capital Improvements Budgets	\$27,770,312
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**COUNTY OF LANCASTER, VIRGINIA**

**FISCAL YEAR 2013 - 2014 BUDGET  
RESOLUTION OF SEMIANNUAL APPROPRIATION  
FOR THE PERIOD  
JULY 1, 2013 THROUGH DECEMBER 31, 2013**

**WHEREAS**, the Lancaster County Board of Supervisors has heretofore prepared a budget for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014 for information and fiscal planning purposes only and has conducted a legally advertised public hearing on said budget on June 20, 2013; and

**WHEREAS**, by the Lancaster County Board of Supervisors has approved a budget for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014 for the purposes and in the amounts delineated in the resolution of budget adoption on June 27, 2013; and

**WHEREAS**, it is now necessary to appropriate sufficient funds for the contemplated expenditures that are contained in the budget for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014.

**NOW, THEREFORE, BE IT RESOLVED**, in accordance with Sections 15.2-2506 and 22.1-94 of the *Code of Virginia, 1950, as amended*, the Lancaster County Board of Supervisors does hereby appropriate the first six (6) months of the budget for the Fiscal Year beginning on July 1, 2013 and ending on June 30, 2014 for the purposes and in the amounts, subject to the terms and conditions stipulated within this resolution of appropriation, except for the annual appropriations noted herein.

**Operating Budget**

Board of Supervisors	\$20,500
County Administration	194,288
County Attorney	12,500
Independent Auditor	17,100
Real Estate Assessor	2,500
Commissioner of the Revenue	141,765
Treasurer	142,929
Information Technology Services	52,756
Electoral Board	16,494
Registrar	44,455
Circuit Court	6,491
General District Court	1,700
Magistrate	300
Juvenile and Domestic Relations Court	1,313
Clerk of the Circuit Court	156,023
Court Appointed Special Advocates	2,500
Victim/Witness Assistance Program	11,156
Commonwealth's Attorney	168,315
Sheriff (Law Enforcement)	854,912
School Resource Officer	50,972
Volunteer Fire Departments	140,000
Volunteer Rescue Squads (EMS)	31,820
Paid Rescue Services (EMS)	417,962
Forest Fire Service	2,000
Local Emergency Services	14,810
Sheriff (Corrections)	480,111
Juvenile Detention and Probation Office	20,825
Electronic Monitoring Program	4,000
Building Inspections	66,132
Animal Control	64,768
Medical Examiner	100
Refuse Disposal	431,059
General Properties	130,995
Health Department	100,676
Free Health Clinic	50,239
Community Services Board	18,372

Bay Aging	35,275
Rappahannock Legal Services	2,800
The Haven Crisis Shelter	2,000
Comprehensive Services Act	300,000
Social Services Board	734,299
Virginia Quality Life	5,000
Boys and Girls Club of America	25,000
Lancaster Chamber of Commerce	250
Rappahannock Community College	3,268
YMCA	37,500
Mary Ball Washington Museum	2,200
Historic Resources Commission	100
Community Library	51,498
Northern Neck – Chesapeake Bay Region Partnership	3,000
Rappahannock River Basin Commission	500
Land Use Administration	135,331
Department of Housing	27,883
Planning District Commission	11,000
Soil and Water Conservation District	5,000
Wetlands Board	5,582
Board of Zoning Appeals	1,084
Planning Commission	4,171
Cooperative Extension Service	30,075
Landfill Closure Management	3,500
Enhanced Emergency (E-911) Telephone System	29,963
Lancaster Public Schools	7,460,757
Instruction	5,520,000
Technology	250,000
Administration, Attendance and Health	334,014
Pupil Transportation	550,000
Operations and Maintenance	719,347
Debt Service	87,395
School Cafeteria (Food Service) Fund	292,500
Debt Service	<u>\$1,106,081</u>
Total Operating Appropriations	\$14,188,455

**Capital Improvements Budget**

Public Schools Capital Improvements	\$372,500
County Capital Improvements	<u>214,400</u>
Total Capital Improvements Appropriations	\$586,900

**TOTAL BUDGET**

Total Operating & Capital Improvements Appropriations	\$14,775,355
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## 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 a semiannual (6-month) basis; specifically, for the period beginning on July 1, 2013 and ending on December 31, 2013. The Board of Supervisors may consider appropriations, including those for the Lancaster County Public Schools, for the semiannual (6-month) period beginning on January 1, 2014 and ending on June 30, 2014 during its regular monthly meeting on December 16, 2013 or other meeting so designated by the Board.

Only the appropriations for the debt service and the capital improvements budgets for the Public Schools and General Fund are made on an annual (12-month) basis; specifically, for the period beginning on July 1, 2013 and ending on June 30, 2013. 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, 2013 and ending on June 30, 2014 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, 2013 and ending on June 30, 2014.

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, 2013 and ending on June 30, 2014 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 amounts appropriated to fund the contemplated expenditures for the Lancaster County Public Schools (School Board) are by the major expenditure categories or classifications

that are delineated in this resolution. The School Board shall not transfer any funds between said categories without obtaining the prior approval of the Board of Supervisors.

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, 2014 will lapse and the balance shall become part of the General Operating 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 reappropriated 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 be carried forward into the subsequent fiscal year.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye

Ernest W. Palin, Jr. Aye

William R. Lee Aye

B. Wally Beauchamp Aye

4. CY 2013 Lancaster County Tax Rate Ordinance Adoption

Mr. Palin made a motion to adopt the proposed tax rate at \$.50 per \$100 of assessed value for real estate, \$2.04 per \$100 of assessed value for personal property motor vehicles, \$1.52 per \$100 of assessed value for all other personal property, \$1.52 per \$100 of assessed value for machinery and tools, and \$1.00 per \$100 of assessed value, discounted by fifty percent for merchant's capital; and for public service corporations, \$.50 per \$100 of assessed value for real estate, \$2.04 per \$100 of assessed value for personal property motor vehicles and \$1.52 per \$100 of assessed value for all other personal property.

Mr. Jenkins stated that he had a problem with the \$.50 rate, because while it represents a break for some of with upscale properties, it shifts the burden to some lesser affluent citizens. He stated that he thought if he made that motion, it would lose on a 4-1 vote, so his aye vote would be made with some reservation.

Mr. Jenkins suggested to Mr. Pleva that an investigation needs to be conducted to see what the personal property rate is doing to waterfront industries. He stated that the Board needed some real facts and figures on the matter for the budget process next year.

Mr. Palin stated that he supported that.

Mr. Beauchamp stated that there is an on-going Visions study and within twelve months, they should have the information that Mr. Jenkins requested. He stated that the same study was done for the Middle Peninsula.

Mr. Lee stated that he had been approached by a marina owner who told him that one of the problems is that when boat owners bring their boats in for repairs, they are taxed after a certain number of days.

Mr. Jenkins stated that may be a policy of the Commissioner of Revenue's office.

Mr. Lee stated that it was a common complaint among marina owners.

VOTE: F. W. Jenkins, Jr. Aye

Jason D. Bellows Aye

Ernest W. Palin, Jr. Aye

William R. Lee      Aye

B. Wally Beauchamp Aye

5. Virginia Juvenile Community Crime Control Act Resolution

Mr. Pleva stated that the program started back in the late 1990's as a way to provide alternatives for juveniles who are in the court system, instead of sending them to juvenile detention, was very costly. He stated that it was a regional program based in Warsaw. He stated that the county's portion was \$7,908 and the state's portion was \$20,530 for a total of \$28,438.

**VIRGINIA JUVENILE COMMUNITY CRIME CONTROL ACT**

**BE IT RESOLVED**, that the Lancaster County Board of Supervisors will participate in the Virginia Juvenile Community Crime Control Act and accept funds appropriate for the purpose set forth in this Act for FY2014.

**BE IT FURTHER RESOLVED**, that the Westmoreland County will combine with the governing bodies of Essex, Lancaster, Northumberland and Richmond Counties. Westmoreland will act as fiscal agent for these localities.

**BE IT FURTHER RESOLVED**, that the County Administrator is hereby authorized to execute a local plan on behalf of the County of Lancaster.

VOTE:                      F. W. Jenkins, Jr.      Aye

Jason D. Bellows      Aye

Ernest W. Palin, Jr.      Aye

William R. Lee      Aye

B. Wally Beauchamp Aye

**BOARD REPORTS**

Mr. Jenkins stated that he thought the Board had done a pretty good job of putting some monies aside. He stated that he would like Mr. Pleva to caretake the savings for possible future public works.

**COUNTY ADMINISTRATOR REPORT**

None.

**ADJOURNMENT**

Motion was made by Mr. Lee to adjourn.

VOTE:	F. W. Jenkins, Jr.	Aye
	Jason D. Bellows	Aye
	Ernest W. Palin, Jr.	Aye
	William R. Lee	Aye
	B. Wally Beauchamp	Aye