

VIRGINIA:

At a recessed meeting of the Board of Supervisors of the County of Northampton, Virginia, held in the Board Chambers of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia, on the 24th day of February, 2014, at 5:00 p.m.

Present:

Larry LeMond, Chairman

Richard L. Hubbard, Vice Chairman

Oliver H. Bennett

Laurence J. Trala

Granville F. Hogg, Jr.

The meeting was called to order by the Chairman.

Public Hearing:

(1) Conduct a public hearing to receive public comment on the following ordinance: AN ORDINANCE TO AMEND AN ORDINANCE ENTITLED, "AN ORDINANCE PROVIDING FOR THE SEMI-ANNUAL COLLECTION OF REAL ESTATE TAXES". The purpose of this amendment is to delay implementation of the semi-annual collection of real estate taxes until 2015.

**AN ORDINANCE TO AMEND AN ORDINANCE ENTITLED,
"AN ORDINANCE PROVIDING FOR THE SEMI-ANNUAL
COLLECTION OF REAL ESTATE TAXES"**

WHEREAS, pursuant to the provisions of Va. Code Ann. §58.1-3916, as amended, a County may by ordinance establish due dates for the payment of local taxes and may provide that payment of such local taxes be made in a single installment or in two equal installments; and

WHEREAS, the Board of Supervisors of Northampton County deems the establishment of semi-annual payment dates to be reasonable and necessary.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF SUPERVISORS OF NORTHAMPTON COUNTY, that the ordinance entitled, "An Ordinance Providing for the Semi-Annual Collection of Real Estate Taxes", codified as Section 33.016 of the Northampton County Code, be amended as follows:

§33.016 Due date of real estate taxes; when same deemed delinquent; penalty for failure to pay taxes when due; interest.

(A) All taxes assessed on real estate within the territorial boundaries of the County subject to taxation for County purposes under the Constitution and the laws of the Commonwealth of Virginia, shall be due and payable to the County Treasurer, without discount, on or before June 5 of the year in which assessed, but may be paid in two equal installments the first to be paid not later than June 5 and the last installment not later than December 5, but if the first installment of such real estate tax is not paid on or before June 5, the amount of such installment shall be delinquent as of that date, and if the second installment is not paid on or before December 5, the amount of such second installment shall be delinquent as of that date.

(B) Penalties and interest, administrative cost, attorney's and collection fees.

(1) Penalties. To all real estate taxes that may be delinquent, there shall be added as of the date of delinquency and collected as a part thereof penalties as provided in §33.009.

(2) Interest. In addition to such penalties, interest shall be imposed on such delinquent taxes including penalties from the first day following the day such tax installment is due at the rate of ten percent per year; and thereafter at the rate 10 percent or the rate of interest established from time to time pursuant to section 6621 of the Internal Revenue Code of 1954, whichever is greater.

(C) Effective Date. The effective date of this ordinance shall be January 2, 2015.

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The Chairman asked if there were any present desiring to speak.

It was indicated that due to unforeseen circumstances within the Commissioner of the Revenue's Office, it would not be possible for staff to adhere to the calendar in order to issue tax bills for payment on June 5th. The Board was asked to consider delaying the implementation of the semi-annual collection of real estate taxes by one year, to become effective in 2015.

There being no further speakers, the public hearing was closed.

Motion was made by Mr. Trala, seconded by Mr. Hogg, that AN ORDINANCE TO AMEND AN ORDINANCE ENTITLED, “AN ORDINANCE PROVIDING FOR THE SEMI-ANNUAL COLLECTION OF REAL ESTATE TAXES”, be adopted as presented. All members were present with the exception of Mr. Bennett and voted “yes.” The motion was unanimously passed.

County Officials’ Reports:

(2) FY 2015 Budget – Expenditures: Mrs. Leslie Lewis, Director of Finance and Mrs. Katherine H. Nunez, County Administrator

The Director of Finance presented to the Board multiple reports as outlined in the following memorandum:

MEMORANDUM:

TO: Katie Nunez, County Administrator
Board of Supervisors

FROM: Leslie Lewis, Director of Finance

DATE: February 19, 2014

RE: FY 2015 Expenditures – Summary Report

I am pleased to provide the following Summary of Expenditures with regard to the FY 2015 County Budget, which is separated into major topics as outlined below. Please feel free to ask questions as necessary.

Detailed Expenditure Reports of Primary Funds

These reports are contained behind this memorandum under **Tab A** in your binder.

Position Requests

These reports are contained behind this memorandum under **Tab B** in your binder and are summarized below:

- (1) County Administration:
Eliminate Administrative Assistant Position – savings of \$38,932
- (2) General Reassessment:
Provide part-time funding for Field Workers for 2015 Reassessment – add \$75,592
- (3) Treasurer:
Provide part-time funding as a result of twice/year tax billing – add \$15,260
- (4) Electoral Board:
Convert part-time into one full-time position, providing true backup to Registrar – add \$12,939
- (5) Emergency Medical Services:
Requesting new positions – add \$203,262
- (6) Animal Control:
Requesting one new deputy – add \$49,245
- (7) Facilities Management:
Convert one part-time position into one full-time custodian – add \$16,594
- (8) Parks & Recreation:
Convert one part-time position into full-time position (Assistant) – add \$30,829
- (9) Planning & Zoning:
Eliminate Administrative Assistant Position – savings of \$52,775
- (10) Social Services:
Provides staff raises due to Compensation Study – add \$55,342

Other New Expenditure Requests (those in excess of \$5,000 in operations only – no outside agency requests)

See **Tab C** - FY 15 Summary of Increases spreadsheet outlining expenditures in excess of \$5,000 with a detailed report following.

Capital Requests

See **Tab D** – Summary of FY 15 Capital Requests, which are detailed below:

- (1) County Administration:
Replace two copy machines - \$25,000
- (2) Information Technology:

New VoIP Server/Software - \$58,400

(3) Electoral Board:

ADA-Compliant Voting Booths - \$ 1,050
Optical Scan Machines & Hopper - \$27,000
Voting Booths - \$ 3,000
Total \$31,050

(4) Sheriff's Office:

Four vehicles (\$38,045 ea) - \$152,180

(5) Solid Waste System:

Replace six greenboxes - \$24,000

(6) Facilities Management:

Replacement Van - \$21,000
Leaking Roof - \$45,000

(7) Parks & Recreation:

Improvements to gym - \$13,528

Possible financing sources include three-year bank financing, vendor leasing, and outright purchase.

Outside Agency Requests

See **Tab E** – Summary of Outside Agency Funding Requests. Please refer to the small 3-ring binder contained within your agenda packet which contains copies of the back-up documentation related to requests submitted by the outside agencies.

Transfers Out

See **Tab F** – Graphs showing Summary of Transfer from the General Fund and Annual Debt Payment. Transfers to other functions within the County Budget are outlined below. I will briefly explain each during my presentation.

Description	Request	Change from FY 2014
(1) School Contribution	\$8,698,290	+ \$590,047 (increase)
(2) Social Services Contribution	\$ 488,289	- \$59,032 (decrease)
(3) Jail Contribution	\$1,604,065	+ \$154,501 (increase)
(4) Public Utilities Fund	\$ 538,664	+ \$520,664 (increase)
(5) School Debt	\$ 368,359	- \$39,091 (decrease)

(6) General Debt	\$2,528,923	+ \$160,843 (increase)
(7) Wastewater Fund	\$ 130,000	---
(8) Capital Reserve	\$ 922,730	+ \$145,090 (increase)
TOTAL INCREASE		\$ 1,473.022

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(The reports as referenced above are contained in the Office of the County Administrator.)

Mr. Bennett arrived at 5:05 p.m.

Mrs. Lewis answered various questions from the Board members relative to VRS and health insurance contributions. It was also the consensus of the Board to proceed with the plan as adopted last year for the use of state jail reimbursement revenues over the next eight years as contributions towards debt service. Mr. Hogg stated that if additional tax revenues are received as a result of delinquent contributions, he would like to see those sums applied towards school debt service reduction.

(3) Request for Increased EMS Funding (tabled from 1-14-2014)

Motion was made by Mr. Trala, seconded by Mr. Hubbard, that this request be taken off the table. All members were present and voted “yes.” The motion was unanimously passed.

The following memorandum was shared with the Board from the County Administrator:

TO: Board of Supervisors
FROM: Katherine H. Nunez, County Administrator
DATE: January 24, 2014
RE: Board Authorization:
Items as Detailed Below

At the January 14, 2014 Board of Supervisors meeting, the following item was tabled:

EMS Staffing. We are recommending and requesting that the Board approve the addition of one full-time employee to the EMS roster at a 40-hour work week and to provide funding for the requisite overtime pay. This staff increase will provide two ambulances staffed seven days/week and will continue with one ambulance staffed seven nights/week with a supervisor on shift 24/7. The cost of this request (to become effective with the Board's vote tonight) is \$30,562.00.

I am requesting the Board to take this item off the table and consider approval of this request. Please note that the funding of this item through the rest of the FY2014 budget would be provided through the County's health insurance accounts where certain employees have chosen not to utilize the County's benefits and we have garnered sufficient funds to cover this requested budgetary item. I have projected a surplus in these accounts of \$89,000 which was reduced by \$33,891 as a result of your approvals at the last meeting to replace 2 vehicles damaged in accidents and provide funding to the 2014 Tall Ships Initiative. This leaves a balance of \$55,109 available to fund the requested EMS staffing increase.

I have enclosed correspondence received from the Cape Charles Rescue Squad and the Community Fire Company indicating their support for this requested staffing increase.

Thank you for your consideration of this request.

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Ms. Hollye Carpenter, EMS Director, was recognized by the Board and provided background information relative to the above request. She noted that these funds would address significant coverage issues occurring at the Cape Charles and Exmore stations. She reminded the Board that the one position referenced above was part of the four new positions requested in the FY 2015 budget.

In response to a question from Mr. Hogg relative to a request recently received from the Northampton Fire & Rescue Station, Ms. Carpenter said that this specific funding request would not assist the Nassawadox station as she could not provide career staff without a guarantee from Northampton that it could supply volunteer staff. A representative from Northampton Fire & Rescue was recognized and noted that Northampton cannot guarantee that volunteers will be available to accompany county personnel if same were stationed there.

Mr. Hogg said that he would like to see Ms. Carpenter and Nassawadox officials make every effort to use county dollars wisely and effectively. Ms. Carpenter reminded the Board that when she migrates county staff to assist in the outlying agencies, the County loses revenues. Mr. Hogg questioned what the County could do to help the recruitment of volunteers. Ms. Carpenter responded that the County needs to provide a stable training base and that the former middle school in Machipongo provides the required square footage and a centralized location.

Motion was made by Mr. Trala, seconded by Mr. Hubbard that the funding request be approved as presented above. All members were present and voted “yes,” with the exceptions of Mr. Bennett and Mr. Hogg who voted “no.” The motion was passed. Mr. Bennett stated that he voted against the motion because the Board did not have clear and defined answers and believes that Nassawadox is not being considered as part of the equation.

Action Items:

- (4) Consider approval of a contract for architectural/engineering services to DJG with regard to the NMS Renovation Project.

It was indicated that due to scheduling conflicts, the County Administrator had been unable to finalize negotiations with DJG Architects for architectural/engineering services relative to the former middle school renovation project, but it was hoped that the Board would authorize the continuation of negotiations for a sum not to exceed \$228,660.00. Motion was made by Mr. Hubbard, seconded by Mr. Trala, that the County Administrator be authorized to negotiate a contract with DJG Architects for architectural and engineering services in regards to the NMS renovation project for a sum not to exceed \$228,660.00. All members were present and voted “yes”, with the exception of Mr. Hogg who abstained. The motion was passed. Mr. Hogg specifically requested that the final contract document be provided to the Board for action upon the completion of negotiations.

Recess

Motion was made by Mr. Bennett, seconded by Mr. Hubbard, that the meeting be recessed to Monday, March 3, 2014, commencing at 3:00 p.m. in the Board Chambers of the County Administration Building, 16404 Courthouse Road, Eastville, Virginia, to meet in joint session with the Northampton County School Board, followed by a joint session with the Eastern Shore of Virginia Public Service Authority commencing at 7:00 p.m. All members were present and voted “yes.” The motion was unanimously passed.

The meeting was recessed.

_____CHAIRMAN

_____ COUNTY ADMINISTRATOR