

May 5, 2010

A Special Meeting of the Rockingham County Board of Supervisors was held on Wednesday, May 5, 2010, at 6:00 p.m. at the Rockingham County Administration Center, Harrisonburg, Virginia. The purpose of the Special Meeting was to hold a public hearing, duly advertised, for the establishment of the real estate tax rate as a result of the general reassessment, and to set the property tax rates for 2010 and approve the FY 2010-2011 Budget.

The following members were present:

PABLO CUEVAS, Election District #1
FREDERICK E. EBERLY, Election District #2
DEE E. FLOYD, Election District #3
WILLIAM B. KYGER, JR., Election District #4
MICHAEL A. BREEDEN, Election District #5

Also present:

LOWELL R. BARB, Commissioner of the Revenue

Also present:

JOSEPH S. PAXTON, County Administrator
STEPHEN G. KING, Deputy County Administrator
THOMAS H. MILLER, JR., County Attorney
JAMES L. ALLMENDINGER, Director of Finance
GRETCHEN M. SALLAH, Deputy Clerk

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CALL TO ORDER

Chairman Cuevas called the Special Meeting to order at 6:00 p.m.

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INTRODUCTION OF STUDENTS

The Board recognized several students from Turner Ashby High School, many of whom are enrolled in Supervisor Kyger's government class at the high school.

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PUBLIC HEARING – ADOPTION OF FY 2010-2011 BUDGET AND SETTING TAX RATES FOR CALENDAR YEAR 2010.

At 6:02, Chairman Cuevas opened the public hearing to discuss the real property tax increase and the proposed FY 2010-2011 budget.

Administrator Paxton explained that according to State law, when the real estate values increase more than one percent after a reassessment, the Board is required to hold a public hearing unless the impact of the rate proposed times the new taxable values results in less than a one percent increase in the levy. On April 5, 2010, the public hearing was properly advertised in the Daily News Record. The notice provided that the real property tax rate will remain at \$.60 per \$100 of assessed taxable value for the coming year, resulting in a 1.76 percent increase in the levy. The rate would have to be lowered to \$.59 to offset the increase in assessments. The public hearing is required by State law to solicit comments about the proposed rate.

Chairman Cuevas added that some homeowners will experience increased property taxes in excess of the 1.7 percent increase, some will experience no increase and some will see a decline in their tax bill due to the proposed rate when applied to the reassessment values.

No one spoke in favor or opposition.

Chairman Cuevas closed the public hearing at 6:04 p.m. and reconvened the regular meeting.

Supervisor Kyger made the following statement for the record:

1. TRANSACTION INVOLVED: Consideration and adoption of the 2010 property tax rates and approval of the FY 2010-2011 Budget.
2. NATURE OF PERSONAL INTEREST IN THE TRANSACTION: I am an employee of the Rockingham County School Board. Therefore, I am affected by this Board's decisions concerning school funding and similar issues.
3. As a teacher, I am a member of an occupation the members of which are affected by the transaction specified in paragraph 1.
4. I am able to participate in the transaction fairly, objectively, and in the public interest.

On motion by Supervisor Breeden, seconded by Supervisor Floyd, and carried by a vote of 5 to 0, voting recorded as follows: BREEDEN - AYE; CUEVAS - AYE; EBERLY - AYE; FLOYD - AYE; KYGER - AYE; the Board adopted the FY 2010-2011 budget and property tax rates for calendar year 2010.

Administrator Paxton stated minor changes had been made to the budget since the April 14, 2010 public hearing was held at Turner Ashby High School. They are as follows:

- Independent Auditor accounting services charges from \$71,300 to \$82,000 (General Government)
- Sheriff accounting services change from \$0 to \$6,000 (Public Safety)
- Property Tax Relief for the Elderly and Disabled from \$180,000 to \$205,000 (General Government)
- Contributions to the Historical Society from \$6,770 to \$7,125 and to Big Brothers Big Sisters from \$0 to \$10,000 (Contributions)

**COUNTY OF ROCKINGHAM, VIRGINIA
BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2010,
AND TAX RATES FOR THE CALENDAR YEAR 2010**

	REVENUES			
	BUDGETED	AMENDMENT	AMENDED	BUDGETED
	FY 2009-10	S	FY 2009-10	FY 2009-10
		FY 2009-10	FY 2009-10	FY 2010-11
<u>GENERAL FUND</u>				
General Property Taxes	\$60,486,000	\$ 0	\$60,486,000	\$64,657,000
Other Local Taxes	9,743,400	0	9,743,400	9,913,400
Other Local Revenue	6,974,731	106,797	7,081,528	8,007,277
State Revenue	15,507,381	405,507	15,912,888	14,457,826
Federal Revenue	696,914	574,744	1,271,658	670,626
Insurance Recoveries	0	0	0	0
Proceeds from Indebtedness	0	0	0	0
Balance Carried Forward	6,189,638	701,612	6,891,250	5,716,531
TOTAL GENERAL FUND	<u>\$99,598,064</u>	<u>\$1,788,660</u>	<u>\$101,386,724</u>	<u>\$103,422,660</u>
 Capital Projects Fund	 \$13,316,582	 \$149,207	 \$13,465,789	 \$4,236,400

School Capital Projects Fund	36,251,106	(1,646,668)	34,604,438	7,280,320
School Fund	112,165,066	19,514	112,184,580	107,714,892
School Cafeteria Fund	5,099,975	0	5,099,975	5,127,017
School Textbook Fund	851,650	0	851,650	580,000
Massanutten Technical Center	4,975,953	0	4,975,953	4,750,615
Asset Forfeiture Fund	0	30,403	30,403	30,230
H'burg-Rockingham Soc Services District	14,513,200	1,356,249	15,869,449	15,770,443
H'burg-Rockingham Comp Services Act	10,672,339	0	10,672,339	9,615,000
Central Stores Fund	45,000	0	45,000	49,000
Self-Funded Health Insurance Plan Fund	18,600,000	0	18,600,000	19,600,000
Water & Sewer Utilities Fund	5,587,234	0	5,587,234	20,370,000
Lilly Subdivision Sanitary District	59,595	0	59,595	53,000
Smith Creek Water & Wastewater Auth	242,749	0	242,749	283,000
Countryside Sanitary District	17,292	0	17,292	17,300
Penn Laird Sewer Authority	18,000	0	18,000	29,600
Solid Waste Fund	5,990,525	0	5,990,525	3,422,000
Laird L Conrad Law Library Fund	67,571	0	67,571	68,995
Human Resources Rental Fund	233,672	0	233,672	233,672
Emergency Medical Services Transp Fund	0	0	0	1,500,000
TOTAL REVENUES	\$328,305,573	\$1,697,365	\$330,002,938	\$304,154,144

EXPENDITURES

	BUDGETED FY 2009-10	AMENDMENTS FY 2009-10	AMENDED FY 2009-10	BUDGETED FY 2010-11
<u>GENERAL FUND</u>				
General Government Administration	\$5,191,883	\$7,045	\$5,198,928	\$4,869,107
Judicial Administration	2,968,768	691,387	3,660,155	3,014,487
Public Safety	18,733,400	640,242	19,373,642	19,127,055
Public Works	1,615,690	82,000	1,697,690	1,727,788
Human Services	1,490,551	0	1,490,551	1,342,294
Parks, Recreation & Cultural	1,992,687	0	1,992,687	2,133,028
Community Development	4,563,050	(10,774)	4,552,276	4,098,003
Contributions	346,717	0	346,717	338,021
Contingency	100,000	(62,040)	37,960	375,000
Other Expenses	116,000	0	116,000	23,000
Transfers to Other Funds	50,024,223	440,800	50,465,023	52,458,486
Debt Service – County	2,185,313	0	2,185,313	3,035,511
Debt Service – Schools	10,269,782	0	10,269,782	10,880,880
TOTAL - GENERAL FUND	\$99,598,064	\$1,788,660	\$101,386,724	\$103,422,660

EXPENDITURES (continued)

Capital Projects Fund	\$13,316,582	\$149,207	\$13,465,789	\$4,236,400
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	0	0	0	1,500,000
TOTAL EXPENDITURES	<u>\$328,305,573</u>	<u>\$1,697,365</u>	<u>\$330,002,938</u>	<u>\$304,154,144</u>

2010 TAX RATES

<u>Classification of Tax</u>	Actual 2009	Budgeted 2010
Real Estate	\$0.60	\$0.60
Personal Property	2.80	2.80
Recreational Vehicles	2.80	2.80
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44
Manufactured Home	0.60	0.60
Countryside Sanitary District	0.29	0.29

All property tax levies are per one hundred dollars of assessed value at fair market rate, except merchants capital which is based on 67% of fair market value. Property tax levies are effective January 1.

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ADJOURNMENT.

By consensus, the Board adjourned the meeting at 6:10 p.m.

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Chairman