
Budget Hearing, Wednesday, April 18, 2012, at 7:00 p.m. Government Center, Verona, VA.

PRESENT: Tracy C. Pyles, Jr., Chairman
Jeffrey A. Moore, Vice-Chairman
David R. Beyeler
David A. Karaffa
Marshall W. Pattie
Michael L. Shull
Larry J. Wills
Timmy Fitzgerald, Director of Community Development
Jennifer M. Whetzel, Director of Finance
Patrick J. Morgan, County Attorney
John C. McGehee, Assistant County Administrator
Patrick J. Coffield, County Administrator
Rita R. Austin, CMC, Executive Secretary

VIRGINIA: At a budget hearing meeting of the Augusta County Board of Supervisors held on Wednesday, April 18, 2012, at 7:00 p.m., at the Government Center, Verona, Virginia, and in the 236th year of the Commonwealth....

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Tracy C. Pyles, Jr., Chairman, led us with the Pledge of Allegiance.

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Larry J. Wills, Supervisor for the Middle River District, delivered invocation.

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The Chairman welcomed those present for the public hearings.

Chairman Pyles introduced staff and the Board of Supervisors to the public. He announced that there would be two public hearings. One hearing is on the proposed tax rate and the second hearing is on the proposed budget for 2012-2013. The Board will give their comments after the public has spoken. He asked that the speakers limit their time to 2 minutes for individuals and 5 minutes for a group. He also asked that they not applaud and be respectful to the opinions of others.

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PUBLIC HEARINGS – Director of Finance Presentation

Jennifer M. Whetzel, Director of Finance, made a PowerPoint presentation with the following highlights:

Ms. Whetzel stated that the Code of Virginia does the following:

- Sets the fiscal year for localities (July through June)
- Sets deadline for presentation of budget to Board of Supervisors (April 1 – work sessions March 26th and 28th)
- Sets public hearing notice requirements (seven days before the public hearing)
- Sets minimum period before budget approval (public hearing has to be at least seven days before budget approval) It can be approved at the next Board meeting on April 25th, if the Board desires or a Special Meeting, May 2nd.
- Sets deadline for State agencies to provide information to localities after General Assembly session (within 15 days)

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PUBLIC HEARINGS – Director of Finance Presentation (cont'd)

Components involved with putting a budget together:

- Departments of the County
- Schools
- Shenandoah Valley Social Services
- Regional Agencies

Agency information is submitted to County Administrator and Finance Department. Information is reviewed and then presented with recommendations to the Board of Supervisors for their review and consideration.

Budget Advertisement Summary:

Original budget	\$160,588,560
Work session revisions	1,016,145
Reassessment	408,000
County capital	<u>1,424,671</u>
Total Advertised budget	\$163,437,376

School Funding:	
Formula funding	\$ 2,252,579
Re-occurring funds from County CIP	<u>747,421</u>
Total School funding	\$ 3,000,000
(included in advertised budget total)	

The advertised tax rates for 2012 are:

	Rate per \$100		Adv <u>Incr*</u>
	<u>2011</u>	<u>2012</u>	
Real Estate	\$0.48	\$0.51	\$.03
Personal Property:			
Vehicles	\$2.25	\$2.57	\$.32
Other	\$1.90	\$1.90	

(*Shared with schools through funding formula, which is 50% of real estate and personal property)

The advertised rate is the highest rate that the Board can approve. These rates are set for Calendar Year (or Tax Year 2012).

Total revenue:	\$154,463,470
Property Taxes	\$47,527,000
Local Revenue	\$33,367,911
State Revenue	\$63,591,142
Federal Rev.	\$ 9,977,417
 Borrowing:	 None

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PUBLIC HEARINGS – Director of Finance Presentation (cont'd)

Expenditures:	\$163, 437,376
General Govt	\$ 5,187,684
Judicial	\$ 1,779,511
Public Safety	\$16,915,666 (10%)
Public Works	\$ 3,450,521
Health & Welfare	\$14,632,211 (9%)
Recreation	\$ 2,779,137
Community Development	\$ 1,565,061
Education	\$99,283,043 (70%)
Debt Service	\$ 9,094,960
Capital Improvements	\$ 2,021,021
School Capital Projects	\$ 6,728,561

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PROPOSED TAX RATES

This being the day and time to receive public input on the real and personal tax rate for 2012.

The Chairman declared the public hearing open.

Speakers opposing a tax raise were as follows: Bill Shirley, Chairman of the Republic Party; Bruce Richmond, Director of the Shenandoah Valley Tea Party Patriots; Carlyle Roadcap; Betty Baber; Edward Long; Georgia Long; Larry May; Edward Carter; Curt Lilly; Page Graves, Ron Huntley; Bruce Rogers; Sandy Garst; Tom Van der zee; Donald Stonesifer; Grace Short; Christine Short; Debbie Hunter; Larry Misenheimer; Susan Kubany; and Jerry Tamanini

Mr. Shirley expressed the principal of “fiscal responsibility and budgetary restraints” to be exercised. He asked that the Board members step away from the immediate budget and look at the long-term debt picture. He said the County’s current debt would not be paid off until 2032. He suggested attacking the debt and providing public safety and not raising taxes. “It’s a great opportunity to take a stand and do what the State and Federal government have failed to do – cut spending.” Mr. Richmond asked that the Board cut down on padding the budget. He noted that many residents have paid additional homeowners insurance funds because of the ISO rating problem. Many speakers suggested going line-by-line to determine cuts. “Go with a balanced budget, cut what you can.” It was suggested that school costs could be cut by utilizing empty classrooms. Many felt that reserves (“rainy day fund”) should be used instead of raising taxes. Mr. Long pointed out that revenues have already been collected and should be used instead of raising taxes. He felt that spending should be cut so that children will not have to bear the burden in the future. Ms. Long added, “Life is not always rosy; money doesn’t grow on trees; good things will come to those who work hard and are responsible. That’s what we need to be –is responsible. We need to shift monies where we need to; we need to cut back where we need to; we need to make things work by not raising taxes.” It had been noted that those on fixed incomes (Social Security) were not getting increased incomes to pay for increased taxes. Mr. Lilly stated that, while there are plenty of worthy causes, “It is time to take a stand and say no to everyone asking for money. There are lots of good ides, but you still need to say no.” It was suggested that Department Heads look at line-items that can be cut; possibly a 10% cut. Grace Short stated that the Board had a choice to make and asked, “What is ethical? What is respectful of the people who have put their trust and confidence in you? Are you going to leave a legacy of honor and responsibility for the generations that are coming after you? Will you fade into the passing generations that have done nothing but disrespect to people of the County? You have a choice. You can do what is easy and what is popular or you can do what is right.” Christine Short

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PROPOSED TAX RATES (cont'd)

added, "We have to learn to do without things. We can't expect you to provide the same level of services and expect our taxes not to go up." Ms. Kubany suggested that salaries and pensions should be reviewed in the offices of the Commissioner of Revenue, Treasurer and Finance. She also felt that a "Citizens" committee be created to help with this determination.

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Speakers supporting a tax raise were as follows: Mike Harmon; Leonard Klein; Karen Olivares; Starke Smith; and Nicki Henrickson

Other speakers talked of the need to pay essential County workers such as teachers, firefighters and Sheriff's deputies and said they would support a tax increase. Mike Harmon stated, "Our financial problems are the result of what is happening, or not happening, in the legislature. That may be part of the problem; however, I believe that the solution is right here in your hands. The 3¢ tax increase, advertised by this Board, seems to be a reasonable tax rate increase; however, there are plenty of additional funds that could be captured. According to County figures, there are about \$3.5 million of 'uncollected tax money in this County'. The \$30+ million in a reserve fund is also a large chunk of change. Take care of your people. Questions to be answered: 1) Do you want Augusta County to be known as a well-managed progressive area which plans for the future, or 2) Do you want to be a backwater community with low taxes, which pays professionals a pittance and attracts little more than retirees, who are drains on other financial resources of the County? 3) Do you want your sons and daughters and other talented people to leave because they can't get the support they need here? It is time you started treating your employees as professionals. Please do us right; move us forward." Others felt that taxes needed to be raised "to allow students to get a quality education". Ms. Olivares quoted Oliver Wendell Homes: "Taxes are what we pay for the civilization that we want." She added, "I want a really good civilization. Let's make Augusta County a place that we all want to live in and raise our children and grow an economy. If the money is there in reserves, and you say we can tap into it, why haven't we been tapping into it the last four years when the school system had to cut \$5 million over the last four years? Why didn't we touch the reserves then?" She understood that there were ongoing projects that were going to be repaid for with the capital money.

The Chairman declared the public hearings on tax rates and the proposed budget to be open.

There being no other speakers, the Chairman declared the public hearing closed.

The Board of Supervisors made the following comments:

Mr. Beyeler:

I, too, am basically retired on a fixed income so I understand what the fixed income people are talking about. I served on this Board, now, twenty-five years. It is important to me that we fund essential services. Those of you who have been here in the past have heard me say 'I want all the fat cut.' Once you take all the fat out, then we need to fund the remaining. I, again, appreciate you all coming. I was told, just prior to this meeting, that the State passed their budget by one vote and that this Board advertised the maximum amount of increase that we would ever consider because we cannot go above what we have advertised. But I'm going to wait to see what the State did on their funding. If we have additional monies coming, I want to wait and see what those are before we make a decision.

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PROPOSED TAX RATES (cont'd)

Mr. Wills:

I, too, would like to thank you all for coming out. Several of you mentioned about when we ran for the Board. I was one of those, when asked the question, I said, 'The thing that scares me the most was what was going to happen at the State level and what was going to be passed down to the localities.' The tax increase that we have advertised does not pay for the additional VRS costs to this County in relation to the schools and our County employees. That is not a choice we have to make. We don't have the choice. We have to fund the pension system. One of the things that I regret is that, as individuals, and I have been as guilty of it as anybody else, you see an issue and you put a broad paintbrush across the issue, and you say everybody is in this boat. Folks, Augusta County has been run on a bare bones budget for the last 50 years, probably. The previous boards have all been good managers of finances. We're the ones that get hurt when the State did the no-car tax deal and threw the expenses down to us to administer it because we didn't have the tax rate that Northern Virginia had. We didn't have the \$6; we had the \$2.25 TPP rate. The School Board, over the last several years, has made drastic cuts. Dr. Bishop has come in and has done a wonderful job of trying to take the money that was allotted to him and make the best use of it. He didn't ask for the \$3.5 million increase from the State that he has to pay back to them for VRS, but it has to come out. And our own County budget, you all have asked that we look line-by-line. We have, folks. We spent a full day on that budget. We had every Department Head in front of us. We talked to them about their line items. They have been cut over the last few years. As I said before, the tax increase is not for anything new in spending. The only new spending we really have put in there is a couple of firemen out at Mount Solon that has been having trouble during daylight hours to try to protect the people and a couple of deputies. It's not a lot of new spending in that budget. We have two items in departments. We had a head Building Inspector retire; we consolidated departments and are doing with two less persons there. We have an Assistant County Administrator that is getting ready to retire in August; we will not replace him. This Board has looked at those items. I don't like a tax increase anymore than the rest of you, but one thing that I will tell you, I have been out over the last two weeks. I have tried to make myself available in areas in places where I would see people that should have concerns on items like this. I was at a sale Saturday that was filled with farmers. I have been at churches; I have been in the little stores in my community in the mornings when the people sit around and drink coffee, and I have heard the same thing. 'I really don't like a tax increase, but don't short-change the essential services. Don't short-change the schools.' You all asked for us to try to run the County as a business. Folks, the only business that the County is in is basic services. I was in a business, and owned a business, for thirty years. When the cost of my product went up, I had to increase the price to the people that were buying it. When the cost of providing the services go up, the County has no choice but to increase the cost to those who are using the services. Now, we can cut things; we can take out the trash dumpsters in every community and have you drive all the way to the landfill, but you will also have your back roads filled with trash. We could charge you a landfill tax in addition, but that is no difference than charging you on the personal property or on real estate. I hear what you're saying and I, like Mr. Beyeler, am anxious to see what comes from the State. I don't think it's going to be any better than what we've looked at, but what we've advertised is the worst possible case. If there is a way we can reduce it, I will vote to reduce it. But I will stand responsibly and mention the fiscal responsibility. Fiscal responsibility is making sure you have the dollars in a long-term relationship. You mentioned the CIP account. I'm very proud of that CIP account because twenty years ago, when I was on this Board, there wasn't one and I worked to get it put in place because I don't like to pay interest when you go to do something. We've got a request from the courts to remodel the courthouse. My educated guess is \$5 million +. We're not going to have any choice when the Judge tells us to do it. We're going to have to do it. I don't want to have to bond that out. I don't want to pay the interest. I want to be able to pay for it. When we buy a new fire truck—an aerial truck, I want to be able to pay for it. When we want to bring new industry to this County, the more industry we get, the more demands we have, we're going to probably have to have more fire equipment. I don't want to have to pay interest on that. I want to be able to pay for it. That's the reason the accounts are set up. Truly what we have is a \$6 million fund balance and had the State not passed that budget, today, we were looking to having to offset costs for a short period of time until the State finally did pass a budget and reimburse us. They were going to cut funding the last quarter for our Sheriff's Departments and for the Commonwealth Attorney and all of that.

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PROPOSED TAX RATES (cont'd)

We weren't going to get the funding. We were going to have to fund it at the local level. That's what those fund balances are for; it is for the times that they are in need. A \$6 million fund balance on a \$160 million budget is a small amount when you look at it in terms of a budget. I do appreciate you coming out. I have heard what you say. I understand the pressure it is going to put on some of you. In my opinion, it is justified.

Mr. Shull:

I would like to thank each one of you for coming out and sharing your concerns. I would like to have seen more people out tonight. I grew up on a farm. We didn't have much. My dad worked; my mom stayed at home. I know what you're going through. I live around a community of older people there. I try to help them out. I know what it's like not to have a lot of money and I understand your concerns. I don't want to raise taxes. I don't know how long we can go without raising taxes. We may go another year and take it out of the capital account. We will continue to try to cut. We'll see what the State comes in with, but as you have seen up there, out of all the budget, we only get about \$75 million of the revenue we take in in this County. The rest of it, we sort of have to depend on the State. And we know what the State has done to us. As long as we can hold off raising taxes, I would like to see us do it and see if we can make ends meet to get a budget balanced, come up with money; but somewhere down the road, you know you can't rob Peter to pay Paul. I met with the Ruritans out here and I met with the young farmers. They said, 'support our schools'; they said, 'but don't hit me so hard on that real estate. You know 1 or 2¢, I can probably handle that; but don't go overboard on it.' I would rather not do it at all and, hopefully, we don't have to. Some day comes payday and we may have to do it, but I would like to hold the line right now.

Mr. Moore:

We've been saying for a while, 'this is a process, and we're still in the process'. I would like to thank everybody for coming out today and we're going to do the best that we can.

Mr. Karaffa:

I would like to thank the people coming out. I am disappointed we don't see more people here this evening. There were a lot of comments made this evening and I wish I could take the time to comment and answer all the questions that I heard. I am going to make a few comments. More of a thing that I have come to realize to study since I've gotten elected is that we've seen a sad decline of power and authority in the hands of your local governments who answer directly to you and who you see in the local grocery store, and we've seen those powers and authorities go the State government and on up to the federal level. They passed down mandates; they passed down regulations. I heard somebody say here this evening talking about salaries of the Commissioner of Revenue, Treasurer. Those are paid for at the State level. They do reflect in our budget. The reason they reflect in our budget is because that money is sent down from the State to pay those line items. That's what they're used for. There are requirements for having a certain number of people in departments from the State of level—so on, so forth. I would be happy to sit with anybody to show you those things one-on-one. Ironically, those State representatives don't have to sit here in front of you this evening and answer your questions. I don't see them in attendance here. We do. Now, there are two philosophies of thought that are on display here this evening. One, do we borrow from our capital accounts-reserve accounts-depreciation accounts? Well, those have specific purposes. Those are to pay for large items. You can use the landfill as an example. It costs millions to open a new cell in our landfill. Right now, we don't have enough in the account to open a new cell. One sits waiting to be used. But in the time that we are using that cell, will we save money to open a new one, or will we bond out the money, or go to the market for a loan to build the new cell in which we take on hundreds of thousands of dollars in interest? That's one philosophy of thought. The other philosophy of thought is do we raise taxes, raise revenues, go to the people and say, 'This is what it costs to run your County'? I've heard a lot of discussion about there could be cuts. You're absolutely right. There's a cut that I brought up; and I'm going to bring it up again; right now, we pay \$20,000 a year to have a representative go into the state legislature and fight for Augusta County. In this budget year; in this General Assembly Session, I have seen, I think, some of the worst that we could expect. I feel that this position of paying somebody to lobby our own delegates, our own senator, and the rest of the legislature, is an expenditure that is

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PROPOSED TAX RATES (cont'd)

not necessary. I will not vote for a budget that has this line item still in it. We are members of an organization called VACo. That's another good chunk of money. I feel that, if we really need to look at cuts, that would be somewhere to look. These cuts that I mention to you will not equal the amount that we're short. There are hard decisions. I am willing to look at further cuts. I am willing to listen to what other Board members have for cuts. I'm hoping they will entertain my cuts. This is a process. I really do look forward to seeing what the State has to say. A lady came up and said ethics. I agree with that. I agree that we need to make ourselves available to talk to people. I did that. I held a meeting at the Verona Fire Department and I was there to listen and answer questions and I answered the questions for those who were there for about an hour and a half. I had five people show up. I sent it to every news outlet. I put it on the internet. I put it on blogs. I put it on facebook and even had a sign out at the front of the Verona Fire Department on Route 11.

Mr. Pattie:

Pensions are mandated by the State. They are not mandated at the college level, so college employees have the option of participating in a defined contribution program, but at the County, we are mandated to provide a defined benefit program. Karen, you asked, why don't we dip in the savings before now? I think that is a fair question. This is a new Board and think this Board has bonded together and show that we are going to do different things than the past boards have done. Bill, I would like publicly point out that you agree with me on one thing. I will remind you this for years to come. I ran for office because I wanted to shape my community and prepare it for the future. I ran as a volunteer leader who hasn't accepted a salary or the benefits that come along with this job. I have enjoyed every day representing the interest of my people's district. I knew that there would be challenges and difficult decisions coming up. You had to see that coming a year ago. While this decision is important, it is not a difficult one. This is exactly what I anticipated last year when I chose to run for office. So I am going to say the same thing I said when I started the campaign, the same thing I said when I went door-to-door, and the same thing I said when I was interviewed by the News Leader and the News Virginian: that the first couple of years are going to be economically difficult, but as we wander out of the recession, the economic conditions will continue to improve—so we need to hold the line down. We have some of the best taxpayers in the state. Every year 97-98% pay their taxes. Our County has done a good job managing money. Many of you have pointed out certain cuts and certain things that you don't agree with. There's things that I don't agree with what we have done in the past. But as a whole we have done a good job. I think Mr. Wills has mentioned that, too. The result is we have a surplus of savings that the taxpayers have provided to our community. Very simply, here is my position: we have a surplus of savings of taxpayer money. Let's use taxpayer money that has already been provided to us to cover our short-term expenditures before we go back and ask for more money. During the election, I talked to a significant number of my 10,000 residents. I feel very comfortable that I represent their views on this Board. But what concerns me the most is not the typical resident. I am concerned about the residents who are on the economic edge and are just now starting to see the daylight. I talked to one family who stopped driving their truck because the cost of gas is too high to run it. Those are the people that I'm thinking about. Frankly, I doubt they vote or even follow local news. But it is my responsibility to represent them regardless. Raising taxes on these families to protect our surplus is unjust. When making an important decision, I have learned to always ask what is the worst thing that could happen to us? If we borrow from our savings some this year, a little less next year, how does that affect our County? At best, we avoid raising taxes, as Mr. Shull said—after all government doesn't have a track record of getting smaller, so if we raise the taxes, we're going to spend the money. And when new revenues start flowing in, we need to backfill the savings rather than spend them on things we don't really need. At worst, I'm wrong. I have been married now for 12 years, obviously, I have learned to master an apology. So if I'm wrong and we have to make more cuts or we'll have to adjust the tax rate, as Mr. Shull did say. However, two years from now, the cuts would not be as great and any tax increase would be less than the one proposed tonight. Again, this is an important decision but not a difficult one. I will not support a tax increase.

Chairman Pyles asked that Ms. Whetzel pull up information from her PowerPoint presentation and also referred to the handout and made the following comment:

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(Noting on tonight's handout) On page 4 of the handout, all the way over to the right-hand side, it says the balance 6/30/2013. That's not this June 30th; it's next June 30th, the bottom line there is \$37,798,342. We're planning to have that much in the bank next July 1st. So when you talk about we only have this much--\$6 million—or we don't have that, that's how much the budget has. The budget is what the budget is. We have \$37 million. Now, we don't have our \$3.5 million tax increase and that would be \$34 million. That is still more money than we had in 2003. That is still a sufficient amount. One of the things that you have to understand is all that we've done. We ought to get some credit for that in the 16 years that I have been on the Board. Every time that we have had a reassessment before, and the increase was more than we needed, we took it. At the time, the justification was well, we'll need it; let's set it aside; let's put it in the capital accounts. The thing says, that's what the rate is than let's leave it alone. Well, it's bad times. Let's leave it alone here, too. There is not going to be a gain by increasing this tax. There never is. Remember the lottery funds that was going solve education? They just moved that from one pot to another. Mr. Wills was a champion and rightly so for the meals tax back in the early 90's. Well, we've blown through that and we're expecting more than twice that amount. This year, alone, we're spending \$9 million in debt for our schools. That's \$130 for every one of you folks sitting out there and all of your friends back home. That's a lot of capital money that we've put out for schools. That's one year paid. But think about what has been accomplished. Some of the new Board members may not be familiar with all that has already been done. We've got a huge jail out here. We had a mess down in downtown Staunton before. So we've upgraded this and we've made it very large; we actually entertain boarders there and we make a little money on that and we hope to have more of them. We built a Juvenile Detention Center. Right behind us is an Industrial Park that is assessed at \$8 million. We've done that. We've got a Sheriff's Department out here. We've done that. We've built Stuarts Draft Park with a swimming pool. We've taken ownership at Natural Chimneys. We've improved Crimora. We put in parks in Craigsville and Augusta Springs. We've gone from eight firemen to 58 firemen. We've done marvelous things—a library. We just renovated a library the second time since I've been on the Board. First, we added a Children's Wing and then we renovated it for \$1.6 million—jumped ahead of what our capital plan was to do that. We built a firehouse for the folks at Riverheads. We renovated the firehouse in Staunton. We've done a lot of marvelous things. There's not as many things left. We put \$1 million already into the courthouse. We renovated the Sheriff's building here and made it more accessible. If we've got to do more, we'll be able to do more. We could take a break. We've done a lot. I've got a much longer list down here when I look at what we've done on roads with infrastructure and so many things that we've done in this County. We could take a break and we could let it go. If you look at this thing--\$37 million. Jennifer, you have one there where it is \$2 million and it is going to the School total amount of \$3 million (Capital improvements). Under this budget, there is \$2 million for capital improvements. If we weren't to put that there, we would put in schools instead of tax increases; that's where most of it is. This adds to our capital account. I can't say that they're wrong that we shouldn't be protecting these things, but we don't have the need right now. We know we have people out there that don't have extra funds. I guess Mr. Wills lives in a good area because when I went to church, that is not what I heard. I had person after person coming to me and saying, 'Tracy, you've got to stand up for us. You've got to hold the line.' I went to a funeral. People should be somber and they're still coming up to me and talking about, 'We can't afford it'. I represent blue collar people. I represent senior citizens. I represent everyone else. I think we ought to hold the line on this. Now, we hear thinking about budget cuts and how can we do it. We tried, but so many of the things are out of our responsibility. I've been trying, and this is one that will probably get the goat of the School Board again, but I am still concerned with deadhead miles on buses. Guess how many miles a year we run on that—512,640 miles – 20 times around to earth of empty buses driving around Augusta County in a school year. That's over \$1.5 million. When I addressed that, I've had problems to even get responses from the School Board. Dr. Pattie brought it up to Dr. Bishop and he said, 'We're working on it.' We brought from 2 this year to 3 bus drivers serving in dual capacity as substitutes/janitors. That's money that could be thrown right back into salaries for teachers to be put into places you need it. But if you're not willing to work at it, and look at it, it can't be done. But I'm not willing, until everybody has done all they can to cut their costs, to put more of a burden on you. That's where I am. I appreciate what the rest of the Board feels, but that's my comment.

