At a regularly scheduled meeting of the Buckingham County Board of Supervisors held on Monday, April 18, 2022 at 6:00 p.m. in the Peter Francisco Auditorium of the Buckingham County Administration Complex, the following members were present: T. Jordan Miles, III, Chairman; Joe N. Chambers, Jr., Vice-Chairman; Dennis Davis, Jr.; Donald E. Bryan; Donald R. Matthews, Jr.; Harry W. Bryant, Jr., and Danny R. Allen. Also present were Karl Carter, County Administrator; Kevin Hickman, Finance Director; Cheryl T. “Nicci” Edmondston, Zoning Administrator; E.M. Wright, Jr., County Attorney; and Jamie L. Shumaker, IT Manager.

Re: Call to Order

Miles: I’d like to call our April 18, Monday, April 18 2022, 6:00 Board meeting to order. We welcome everyone who is in attendance and online.

Re: Establishment of a Quorum

Miles: We do have a quorum, we have seven members of seven. So that is established.

Re: Invocation and Pledge of Allegiance

Miles: We'll now move on to Item C on our agenda. Invocation by Supervisor Allen and Supervisor Matthews will lead us in the Pledge of Allegiance.

Re: Approval of Agenda

Miles: Next on our agenda is Item D Approval of the agenda. We do you have an amended item M-7. So is there a motion to that effect?

Chambers: So moved.

Bryan: Second.

Miles: Motion by Vice Chairman Chambers, seconded by Supervisor Bryan to approve the amended agenda. Does anyone have any questions before we vote? All in favor? Please record your vote aye. Those opposed no. And seven to zero is the vote.
Vice Chairman Chambers moved, Supervisor Bryan seconded and was unanimously carried by the Board to approve the agenda as amended.

Re: Approval of Minutes

Miles: Next is Item E Approval of minutes. Is there a motion to that effect the move and to make sure you use the electronic voting board, please.

Matthews: So moved.

Bryan: Second.

Miles: There's a motion by Supervisor Matthews, seconded by Supervisor Bryan to approve the minutes. Anyone have any questions? All in favor? Please record your vote. Aye. Those opposed no.

Supervisor Matthews moved, Supervisor Bryan seconded and was unanimously carried by the Board to approve the minutes of the March 14, 2022, March 23, 2022 and April 11, 2022 meetings as presented.

Re: Approval of Claims

Miles: Next is Item F Approval of the claims. Is there a motion to that effect?

Bryan: So moved. Mr. Chairman.

Davis: Second

Miles: Motion by Supervisor Bryan, seconded by Supervisor Davis to approve the claims, item F. Anyone have any questions before we vote? All in favor? Please record your vote aye. Aye. Those opposed no. It's unanimous. Thank you.

Supervisor Bryan moved, Supervisor Davis seconded and was unanimously carried by the Board to approve the claims as presented.

Re: Announcements

Miles: Under G Announcements, I do have two quick things. I distributed information to you all. On behalf of the Anti-Litter Task Force about the spring cleanup that's coming up to help improve the look
of our roadways in the county. It starts, the cleanup starts on April 22 ends on May 10. There will be a Saturday May 14 award celebration at 12 Noon. There are first second and third place monetary prizes. So please spread the word on that. And day before yesterday, Sergeant Bruce Grazier with the JROTC program at the school contacted me and he invites the Board of Supervisors to the Best of the Best Raiders tournament on Saturday, April 23, at 830 in the morning at the high school. So if you want to see the Raiders in action.

Re: Public Comments

**Miles:** It's now time for public comment under item H where public comments are limited to three minutes and they are to be discussed any subject other than the scheduled public hearings and we only have one under Item K. So I'll open up our public comment portion to the public Mrs. Lann?

**Lann:** No one signed up to speak.

**Miles:** Okay, thank you.

Re: VDOT Road Matters

**Miles:** Next moving on Item I VDOT Matters Scott Frederick Division Resident Engineer. And the first one is update of VDOT Matters. Is Mr. Frederick, is he with us tonight Mr. Carter?

**Carter:** He is not here tonight. He couldn't make it tonight. He asked us to get all your concerns and we'll get back to him. So what matters you have, we'll get them back to him.

**Miles:** Alright, so let's start with Supervisor Allen. Do you have anything, sir?

**Allen:** No. I'm fine.

**Miles:** Supervisor Bryant?

**Bryant:** No, I don't have anything.

**Miles:** Supervisor Matthews?

**Matthews:** Yes, sir. I do. First one is the address is 1806 CAIRA Road. The shoulders on both sides of that road I think if I'm not mistaken, is that right Ms. Jones, the shoulders on both sides of that road at that at that address for quite a ways there about a quarter of a mile or so you reckon or is it that far? Okay, and the other thing is, I'm still seeing quite a bit of debris from the storms on some of the
secondary roads all across the county, not just in my district. So I'd like to know how that's going. Moving on up the road.

**Miles:** Sounds good. Does that conclude your remarks Supervisor Matthews?

**Matthews:** Yes, sir.

**Miles:** Vice Chairman Chambers. Do you have anything sir?

**Chambers:** No, sir.

**Miles:** What I had I sent in an email a few days ago. Supervisor Bryan?

**Bryan:** No, sir.

**Miles:** Supervisor Davis?

**Davis:** Route 15 is getting rougher and rougher and rougher between the bridge and the dollar store. It feels like you're running on washboard.

**Re: VDOT: Request to Schedule a Public Hearing on the Secondary Six Year Plan**

**Miles:** Okay, thank you. The next item is I-2, Request to schedule a public hearing on the Secondary Six Year Road Improvement Plan at 6:00 pm for our May 9 meeting. A public hearing for that. So pretty much we just need to schedule a public hearing and we'll move on. Alright, motion by supervisor Alan second by supervisor Bryant to set that public hearing.

**Allen:** So moved.

**Bryant:** I second.

**Miles:** Motion by Supervisor Allen, second by Supervisor Bryant to set that public hearing for our upcoming meeting on May 9 at 6:00. Does anyone have any questions? All in favor? Please record your vote, Aye. Those opposed, no. That carries unanimously.

*Supervisor Allen moved, Supervisor Bryant seconded and was unanimously carried by the Board to schedule a public hearing for the May 9, 2022 meeting for the 2023-28 Secondary Six Year Plan.*
Re: Presentations: Presentation of Resolution of Memoriam for Pat Bowe to his family

Miles: Under J-1. Our next presentation is a presentation of a Resolution in Memoriam to Planning Commission Chairman and longtime Planning Commissioner Pat Bowe to his family so because of the role and the impact that Mr. Bowe had here on the folks of the county if the Board could all assemble down together to present this resolution as I read it if that's okay to Mrs. Bowe. So Mrs. Bowe, we would invite you up.

Whereas, Patrick “Pat” Bowe departed this life on February 25, 2022 at the age of 77 years old.

Whereas, Patrick “Pat” Bowe was born on March 17, 1944;

Whereas, Patrick “Pat” Bowe was the son of the late Robert E. and Dorothy P. Bowe;

Whereas, Patrick “Pat” Bowe is survived by his wife of Virginia K. Bowe; Children: Brian P. Bowe and Stephanie; Shea B. Crutchfield and Chip; and Clay T. Bowe and Peggy. Granddaughters, Emily, Katie, and Caroline Bowe; Bailey Gentry/Bowe and Aubree Bowe; Grandsons, Trey and Spencer Crutchfield, Robert Trent and Clay Patrick Bowe and sister, Carolyn Cowardin and Lewie.

Whereas, Patrick “Pat” Bowe was a graduate of Benedictine High School in 1961 and Virginia Tech in 1965;

Whereas, Patrick “Pat” Bowe served in the United States Army where he was honorably discharged in 1967;

Whereas, Patrick “Pat” Bowe had a successful career in real estate and land development;

Whereas, Patrick “Pat” Bowe was a very devoted and dedicated member of the Buckingham County Planning Commission from 2009 until his death;

Whereas, Patrick “Pat” Bowe was a member of Salem United Methodist Church;

Whereas, Patrick “Pat” Bowe was known as a true outdoorsman where he loved hunting and fishing; hard work, sense of community, love of his family;

Whereas, Patrick “Pat” Bowe was a pillar to the community and was loved and respected by all who knew him and will be greatly missed.

NOW, THEREFORE, BE IT RESOLVED, that the Buckingham County Board of Supervisors does, in memoriam on this 14th day of March, 2022, pay tribute to and express it’s highest esteem for Patrick “Pat” Bowe and extends its deepest sympathy to his family and loved ones.

Virginia Bowe: I know that he would be touched very deeply as well. Thank you all very much for valuing his contribution to the county. God bless you.

Matthews: (not verbatim) Mr. Bowe represented my district, District 3. I spoke with him on a regular basis as well as Nicci here, and those are shoes that we will never be able to fill.
Re: Davenport and McGuire Woods: Regarding a Resolution authorizing the refunding of the two Rural Development Bonds

Miles: Next on our agenda item J-2 Davenport McGuire Woods, regarding a resolution authorizing the refunding of two rural development bonds, so Mr. Carter, I'll turn it over to you, sir.

Carter: Yes, Kyle Laux from Davenport and Company will come up here and speak to you guys tonight and tell you the next steps in this refinancing process.

Miles: Do we have a presentation or is this just going to be verbal?

Carter: He has a presentation

Miles: Okay. Welcome, sir.

Laux: Thank you, sir. Mr. Chairman, Members of the Board. As Mr. Carter gets up on the screen. There we go. Again, Kyle Laux with Davenport, out of Richmond. And tonight, we've got to think some good news. I think last time we were here we were talking about refinancing some debt for savings purposes. And we're talking about effectively the exact same concept this evening, in that we've been watching, we've been evaluating the county's debt profile, a couple loans that are tied to the utility system that have been outstanding for a little while. And watching interest rates went ahead and took some action, beginning just a couple of months ago, as we saw rates and what they've done going upwards, and were able to capture the lower rates before they did move up. And so we really have tonight is an action that will allow the county to take existing debt and simply take it from a higher rate to a lower rate. So we'll talk through what that means and give you some specifics. But again, in the environment, where we are right now, where rates are indeed continuing to go up, we've got some very nice savings, that will be locked in and in essence, set for the county.
So with that, Mr. Carter, if you would. So what you see on the screen, Mr. Chairman, is some details on the two loans in question. It's a 1998, USDA loan, United States Department of Agriculture and a 2005 USDA loan, both tied to the county's utility system. In the aggregate, there is about 1.6 million outstanding right now a little bit more than that about maybe rounded up a little bit called 1.7 million. That is currently outstanding. The first loan pays off in 2038, the second loan pays off in 2044, I'll tell you, what we are going to be recommending and doing by virtue of this is keeping the same final maturity and even shortening it up a little bit, meaning paying the loan off faster than you otherwise would have. So what we're not doing is pushing anything out, we're simply keeping the same or even shortening the final maturity of the loans. The existing interest rates in the two loans, a 4 ½% on the 1998 loan of 4.125, or 4 1/8 for the 2005 loan. In the aggregate, when you kind of average those two, it's about a 4 1/4. And so we'll give you a sense of the market, maybe Karl, if you go to the next page here.
So just a couple of slides to maybe paint a picture of what interest rates have done. This is a tax exempt interest rate graph. So on the left hand side shows you history going back to 2000. Literally, we've been an environment where rates have been since that time period, generally moving down, we've got these spikes from time to time, right. So they're all tied to generally speaking, whether a crisis or an economic event. And then you go all the way to the right hand side of that graph and you see the beginning of the pandemic, and rates just dropped through the floor, and kind of remained down there, through 2020 into 2021. And really beginning in 2022 remained at a very solid level. And so as the calendar year began, we started to work through this process, similar to what we've done in the past whereby we took multiple options. So we've got some state loan programs, we could look at some bank programs we could look at. Ultimately, as we've worked through that, we're going to recommend that we move forward with a bank that was basically procured through a competitive bidding process will allow us to lock a rate in that is very, very attractive, and just have that set through final maturity. But page two just gives you a sense of how those interest rates have begun to move upwards. And if we go to page three.
This is a treasury interest rate, a five year treasury and I think this, this graph, this picture maybe even shows that, you know, sort of the events of the last couple of months even more clearly. And you can see if you look at that right hand graph, just how quickly rates have moved up, you know, basically from the end of last calendar year into this calendar year. And so the idea is try and capture some of those rates before they continue to move up with no crystal balls will continue to move higher, but it kind of feels like they will and start trying to capitalize on some of that while we can. So that leads to page number four.
And so what we went through very similar to what we've done in the past, is to competitively bid this to local banks, regional banks, national banks. So the more the merrier in terms of that bidding process. We did that during the month of February into March. We received three proposals there in the middle of the page there Farmers Bank of Appomattox, sort of qualify as a local bank, is the recommended bidder and we also had a bid from Key and from Truist which is the merger of the old SunTrust and BB T together. So what we would consider at least very good local bank provided a bid the details of which are at the bottom of the page. And what they would allow us to do is to reduce the interest rate on that loan, if you're looking at the bottom kind of bullet points there would go from a 4.27 to a 2.04. So basically taking over two percentage points off of the interest rate on those loans. Second bullet point, which is very important, we retain prepayment flexibility. It's hard to imagine we're gonna want to refinance that loan in the future, but we could pay it off. And to the extent that rates somehow go back down, we'd have the ability to refinance it. That will save the county. And these are preliminary numbers, but it looks to be about 300 -310,000 in savings. That percentage there we talked about that on a present value basis. Typically anything of a savings that is at least 3% is due to solid. And so this is savings that is 14%. And so much more substantial than even the kind of reasonable responsible level of 3%. And then last bullet point at the bottom, as I mentioned at the outset ration, you'll be able to shorten the loan up a
little bit without increasing the payment. So all in all, reduce the interest rate and it's a fixed interest rate full term of the loan prepaid loan anytime and no penalty, save over $300,000 would even pay the loans off a little bit faster. If we go to page number five,

Whole bunch of numbers on this page, but this will just provide you some of those details. Probably the most important, several numbers are in the right hand side, this is just showing the savings per year by virtue of the refinancing. So we'll save about 12-13,000 out through 2037 was the savings for the utility fund. And then about $5,000 for a couple years, and then you see out there and 2043- 2044 that's where the payments really get basically knocked off. And so we pay the loan off about two years quicker than we otherwise would have. The other thing I will point out in this page, on line 15, that net present value savings again, that's a measurement that's kind of specific to the world of governmental finance. But anything above 3% is viewed as being solid. And so this is basically 14 1/2 percent. So this is this is about as strong as you get as a refinancing. Page number six.
So our next steps at this point, the bank, we've been talking to which we've gone over with Mr. Carter and others, they've held this rate for us, even despite the overall rising rate environment, which is important. They have said they'll hold this rate firm through closing, which we'll talk about when that is if indeed we would accept that this evening. So it was one of your action items, you have a resolution that was prepared by your bond counsel McGuire Woods. Again, point out the fact the rate is fixed to the full term of the loan. And again, we retain full prepayment flexibility. So all in all, similar to maybe if you've had a mortgage and you say I'm paying 4%, on my mortgage, I'd like to pay 2%, I'd like to have the ability to pay the loan off quicker. And I'd also like the ability to have to pay the loan off in full anytime on my choosing. That's basically what this would allow you to do. The credit for the loan continues to be a what's called a revenue pledge of the utility system. With a backing obviously, the counting behind that there's really no change from the existing credit. We're not having to add anything to that it's basically the same structure they have in place right now. So with that, I'll pause and see if, Mr. Chairman, members of the board, if there are any questions, we'll talk about next steps here in just a moment.
Miles: Thank you for your presentation. Does any board member have any question or concern or anything? Gentlemen,

Matthews: Could you go back to the last financial page and had some the numbers not that one, the next one? In 2020, in 2043, there's a $61,164 savings. How did that happen? I mean, that's towards the end of the loan. Yeah, it starts to go down. Is that a misprint or something or is that

Laux: That's really by virtue of we're basically shortening the loan. Okay, so that savings happens because you otherwise would have had a payment if you just let these loans run as they are. And so you have that pop at the end, because we've kind of shortened the back end of the loan up a little bit, really to make it more palatable to the banks. And so that's what that is.

Matthews: I just didn't want to have a surprise at the end of the loan.

Laux: That's a good question. It's a saving, so it doesn't go up.

Miles: Thank you, Supervisor Matthews. Any other questions? Okay, well, thank you for being here tonight, sir. We appreciate that. And Mr. Carter, I'm sorry.

Laux: One last slide. And then, and then I'll get out of your way. I know you have a busy agenda this evening.
But in terms of next steps on page number seven. Really, this is the only action that we need of the Board. This resolution was mentioned that your bond counsel McGuire Woods has put together and so the pleasure of the board, that would be the action that we would need of you to move forward. After that, the balance of April, the bank has really given us until the end of April, so about two weeks to kind of pull all the various closing documents and things together. But this evening is the only the only sort of formal action we need of the board. So I think that resolution was in your packet.

**Miles:** Yes, sir. It's in our packet or with the agenda item. So is there any action as a result of the presentation?

**Allen:** I make a motion to move on.

**Matthews:** Second.
Miles: A motion by Supervisor Allen, seconded by Supervisor Matthews to adopt the resolution regarding or authorizing the refunding of the two rural development bonds? So is anyone have any questions on that before we vote? All in favor? Please record your votes Aye. Those opposed no. And that action is unanimous. Thank you, sir.

_Supervisor Allen moved, Supervisor Matthews seconded and was unanimously carried by the Board to approve the resolution refunding the two rural development bonds for the refinance of two loans._

Matthews: I want to make a statement, Mr. Miles.

Miles: Sure, Supervisor Matthews.

Matthews: This is about the third or fourth bond since I’ve been on the board that we’ve had a reduction in and I just want to thank your company for helping us.

Bryant: A job well done.

Matthews: Yeah. And, of course, I want to thank this Board too, for following through and being frugal with the money that the taxpayers pay in taxes. And we really do appreciate your company helping us and doing the audits and I do review those religiously every year. So I'm looking forward to going through the next process here in another month or so with looking at audits. So thank you so much.

Laux: Yes, sir. I would say and you obviously will hear from Robinson, Farmer, and Cox folks later, but if the county were not in good financial shape, you wouldn't have near the ability to have done this refinancing or past refinancing. So it all ties together in terms of managing the finances and the budget, which I think is on the agenda. Plus the audit was on the agenda and having the refinancing. I think it's to have all those on one agenda realizes a lot. But it all very much ties together. The banks look very closely at those audits. They understand you have good revenues that match your expenditures, the understanding of good fund balances, and that's what provides them the comfort to land at such attractive rates.

Miles: Thank you so much. Thank you, sir.

Re: Emmett Lifsey, Senior Architect, Architectural Partners: Discuss Courthouse Project

Miles: All right, next on our agenda is Item J-e Emmet Lifsey, Senior Architect, Architectural Partners. He is here to discuss the repair renovation of the old part of the courthouse project. So thank you, and welcome.
Lifsey: Thank you, Mr. Chairman. Over the last I guess it's been about six months we have our team has been crawling around through and under the courthouse doing the evaluation study that we were hired to carry out. We came and met with Mr. Chambers and Mr. Miles, I guess about a month ago as building committee and presented our report about 150 pages or so. And Mr. Carter has asked me to go through each of those pages tonight in detail. No, page and a half of the executive summary is what we have and about eight bullet points and certainly what answer questions that you have. That report basically came forward with a number of items of action to address for the courthouse. There is a number of missing masonry, repointing, that needs to be done on the historic building. The alley between the historic courthouse and the clerk's office, moisture is going through that brick alley. There is no waterproofing on the wall below that. No drainage there. So the recommendation is to pull that brick alley up, excavate down along the old courthouse wall, put new waterproofing down as well as a drain that would daylight to take that moisture away from the building. So that would not continue to enter. We would address any hazardous materials that are in the building. There's a small section on the slate roof of the old part, little roof repair with some trim there that needs to be done. The expansion joint that happens between the existing historic courthouse and the new addition on the rear is deteriorated over time and needs to be replaced to stop moisture from coming in. Interior surfaces that have deteriorated would be treated and repainted in entirety, as well as trim on the outside. Windows in the historic courthouse would be repaired. The sealant around those has hazardous materials and then would be abated would be resealed, sashes cleaned, repaired to stop air and moisture infiltration. And then the sidewall that I think a few years back collapsed on if you're standing and looking at the courthouse on the left side of the entrance from the main road, from there around the right, basically has the exact same issues that the right hand side, the left hand side had and needs to be repaired as well. So those are the items that are in the recommendation for repair work going forward. Be glad to answer any questions that you might have.

Miles: Does anyone have any questions for Mr. Lifsey?

Matthews: Is there a list here somewhere because I didn't…that's not in my package?

Miles: In reference to the report Supervisor Matthews?

Allen: It’s nothing under J-3.

Carter: I can get you a copy of that executive summary that he's talking about.

Miles: Okay, thank you, Mr. Carter. Any questions about this project that the board would like to… Supervisor Allen?

Allen: What kind of money you how much money you think it's gonna cost to get all this fixed?
Lifsey: You're between $400,000-500,000. I'm gonna put an asterix behind that. We all know the volatile bidding climate that we have these days, boy projects coming in. We seem to see the labor shortages, the material shortages, the supply chain, etc., etc. We find our crystal ball is fairly cloudy these days on projecting numbers, but you're somewhere in that little shorter 400. A little over 500 is the estimate that our team has pulled together for that work.

Allen: Are y'all doing it or are y'all hiring somebody else?

Lifsey: That would be a bid situation that the county would put out.

Miles: And then supervisor Allen, Mr. Carter, correct me if I'm wrong, but we do have in the proposed budget $900,000 for this project. Any other questions about the project or for the gentleman?

Matthews: It's with old drainage, there's no structural damage or anything that you can see that so far, right?

Lifsey: No, sir. There was, I don't know if any of you came by during the investigation period. I mean, we had water being sprayed on the roof down the wall against the windows to try to find all of those locations and our team very thorough and going through that. But I don't think we didn't see anything that was a glaring Uh Oh, in terms of structural stability. No, sir,

Matthews: Other than the pointing of mortar?

Lifsey: Right. And that's just the standard situation that you found on historic structures everywhere. That that mortar deteriorates over time, needs to be done correctly to go back in.

Miles: Any other questions? Gentlemen, before we move on? Well, thank you for being here, sir.

Re: Kristen Choate, Robinson, Farmer, Cox Associates: Audit Summary

Miles: All right, our next presentation is J-4. We have the Director of Quality Control at Robinson, Farmer Cox Associates with regards to audit summary. And thank you, Kristen for being here.

Choate: Thank you. Good evening, everyone. Thanks, Karl, are you gonna pull up the presentation? We prepared a brief presentation for you tonight to just give an overview of the audit. So like page three. So we were engaged to perform a financial statement audit and compliance report for the county for the year ended June 30 2021. That's no different than the engagement we prepared and we were performing in prior years. The audit was subject to auditing standards generally accepted in the United States of America. The standards for financial audits contained in government auditing standards, also known as
the yellow book, specifications for audits of County cities and towns that's issued by the auditor of public accounts, the Single Audit Act, which deals with federal awards and the provisions of the uniform guidance, which also covers the federal awards. So we've performed our audit in accordance with each of those standards we just mentioned. One thing that was highlighted this year in the financial statements was an implementation of a new accounting pronouncement, GASB Statement Number 84 Fiduciary Activities that pulled in some new funds to the financial statements this year and change the presentation of existing funds. And I have a slide on that a little bit later. So you can see some of those changes. The accounting estimates were consistent with prior years they consisted of depreciable lives of capital assets, allowance for uncollectible property taxes, compensated absences, and then net pension and OPEB liabilities, and the related deferred outflows and inflows of those. We tested all of those and found them to be reasonable. There were a few audit adjustments that we proposed during the audit and management has reviewed those and posted those to the general ledger. There were no consultations with other accountants about accounting or auditing matters. There are certain parts of the financial statements we issue, varying levels have opinions on. So the first section is the required supplementary information that covers your management's discussion and analysis that gives an overview of the changes between last year and this year. And then the schedules of pension and OPEP funding. We reviewed those and a plus limited procedures to those inputs to that information. On the budgetary comparison information, we do an in relation to opinion on the financial statements, basically saying that those are fairly stated in relation to the basic financial statements. And then we were also engaged to report on the other supplementary information. Those are the combining and individual funds, statements and schedules. There are new statements this year for the new EMS fund, and also the ARPA funding that was received. You'll see new schedules for those in the financial statements, the supporting schedules, those are your very detailed budgetary schedules that a lot of people really like the board's like, really like to jump straight back to those schedules to see how well you performed each department and how well your revenues came in compared to the budget. And then the schedule of expenditures of federal awards. There is also statistical information in the back of the financial statements, 10 year tables that show you a trend analysis of how your collections and expenses have been over the past 10 years. So those are interesting to review. We do not issue an opinion on those, but we do review them and make sure they're consistent with everything else that we've seen during our audit. So the report card, we issued unmodified opinions on the report, that is good, that means your financial statements are fairly presented in accordance with generally accepted accounting principles. And then the internal control and compliance opinions were also unmodified or clean, meaning there were no significant issues that were reported in those. This year we also, each year we issue a VRS Attestation Report. And this year, there were no items that were reported on that as well, meaning that everything was fairly stated that we tested. The next slide, we prepared a fund balance summary. And there are a couple of funds that carry a zero balance. So we did not include those this year. But you can see that the general fund balance increased by almost $1.5 million in Fiscal Year 21. The Capital Improvement Fund that really just dropped down to the funds remaining for the Gene Dixon Park. The EMS fund, you can see that there was a significant change there. You didn't have that fund in the past and is now reflecting a $1 million
fund balance. But that was because of the grant of $1.5 million received from Dominion Virginia. So the water fund had a slight decrease in that balance of $534,000. And then the sewer fund $215,000 decrease. And then I also thought it was prudent to list the unspent funds at the end of the year. CRF funds last year were almost $390,000 that remained to be spent, of course, those had to be spent by December 31. So I'm sure that occurred, and then the unspent ARPA funds, so $1.6 million was received in late June last year, but now none of that was spent. So you're seeing zero fund balance there, you had cash, you hadn't spent it yet. So that a lot, there was an unearned revenue that offset that. So you're saying no fund balance there, but important to remember, you still did have the cash to spend. And the next slide just shows the school fund balances the school operating fund does not carry a fund balance. So you see nothing there, a slight decrease in the school cafeteria fund. And then this year, one of the changes with the school, the GASB 84 that was implemented is that the school activity funds are now included in your financial statements. There's a separate column for those. When you look through the financial statements, you'll see that activity as well. That happened across the state. Everyone now when you see their financial statements, you'll see that fund now listed within the financials. Um, so GASB 84 establish criteria for identifying fiduciary activities. And then it reports those funds on a different basis that they were not reported on in the past. In the past, you would see like a special welfare fund had assets and liabilities only no net position. But this year, you'll actually see that. So on the next slide, you'll see the change that the GASB 84 impact had. So in the past your fiduciary funds, your special welfare fund had no fund balance listed. But there really was one. So we had to do a restatement this year under this new accounting, you changed the whole methodology of how you account for that. So there's an ending net position of $236,000 for those funds. It's actually special welfare and then I think an escrow fund a bond escrow fund where you're holding funds on behalf of someone else. And then the school board, you see that the change there, the $259,000 was the increase related to pulling on those school activity funds. There were a few recommendations that we included in the management letter, and we've discussed those with management from the schools, county and social services and gone through all of that, and I think management is working on those items. And then next year, there is a new accounting statement, GASB statement number 87, you may have heard about on leases. It's going to change the way that leases are accounted for it's a significant change for financial statements. You will actually have operating leases that you will see come on to your financial statements where you've never seen that before. So it's just very different. And so what we're recommending now is that management/finance goes through and accumulates all the leases that you have both lessee, lessor sides at all levels and make sure you start gathering that data. And then we'll work with management to make sure that that is properly accounted for going forward. But you will see a big change in the financial statements next year in relation to that. So that is everything I have. If you have any questions, I will be glad to answer them for you.

Miles: Well, we thank you for being here. Does any supervisor have any questions for or comments for our auditor? Looks like we're in good, very good position.
Choate: Very good shape.

Miles: Thank you. Thank you for being here.

Carter: In the past, you guys have met with her sometimes two on two, do want to do that this year?

Miles: Does any board member want to meet with the auditor?

Chambers: Do we have to meet?

Carter: You don’t have to, no but I'm just asking if you do want to meet?

Chambers: I mean we are doing a good job. We're in pretty good financial shape, which is what she said. Why would we need to meet? Wasting our time. I think

Matthews: The only thing that I would be concerned about would be the use it was three or four different departments that there were some adjustments made or whatever, what departments were those would be have those right off the top of your head?

Choate: Well, we have various audit adjustments that were made. Somewhat, we're working with finance with Karl on accruals. And just the way that the accounting standards have changed in the recent years, more and more accruals are required. So one of those is your pension liabilities and your OPEB liabilities. No one recorded those in the past until like the retirement system in California or Detroit or wherever had a huge issue and they went bankrupt. So now there's new accounting standards that requires you to actually report those figures. And a lot of times that information isn't available early in the process when management is going through their closing and all of that so generally we will assist with making sure that those are in on the financial statements. So that's one thing. So pension and OPEB liabilities, and then some other areas. Karl's been working the last few years on more reconciliations and accruals, and recording the receivables and payables and things like that. And so in some cases, he actually prepare schedules, we audit them, make sure that they look good. And then we'll actually record the journal entries based on the schedules that they've prepared. So some of it is that and then occasionally, you'll have a receivable that may be overlooked or something like that. And so we'll identify that through our audit procedures. So it just varies from year to year.

Miles: Does that help Supervisor Matthews clear up?

Matthews: Yes, sir.

Bryan: The comments you make Kristen, would you consider them minor?
Choate: Yes, they are not…

Bryan: Repeat comments?

Choate: Right. So like I said, Karl has been working really hard the last few years on pulling in a lot of those accruals. And working on those accounting changes that have brought more complexity to the financial statements, like GASB 87 this year, that's going to be like I said, a significant change.

Bryan: You warned us about that last year, I remember.

Choate: We've definitely been putting it on everyone's radar. But next year, like you will see the change, you'll see, you'll just see it in your financials. A lot of things like up until I don't know, four or five years ago, maybe a little bit longer. You never had anything called a deferred outflow and inflow. And now people are so confused about that. So there's just a lot more complexity to the audit report into the financial statements now. So, you know, I do think management has an understanding of all of the numbers and you know, how they're derived. So I think that's very important. If the issues rose to a significant level, we would report those in the actual body of the report and that yellow book opinion I refer to, so those would be reported as significant deficiencies and material weaknesses. So we have not felt that they rose to that level. So that's why they're in the management letter and not and those.

Bryan: They are just minor, minor things that need to be addressed. Okay. Thank you.

Miles: Thank you, Supervisor Bryan. Any other questions? Okay, thank you again for being here and for your work. That concludes our presentations.

Re: Public Hearing: FY2022-23 Buckingham County Operating Budget

Miles: Moving on to item K on our agenda public hearings on our fiscal year 2022 2023 proposed county operating budget and before we open the public hearing, Mr. Carter has a presentation with regards to the proposed budget. So Mr. Carter, we will turn it over to you sir.

Carter: This public hearing tonight is for the proposed operating budget from the Buckingham County fiscal year 2022- 2023. Thanks to everybody for coming out and the ones that are joining us online as well. So some highlights for this budget. This budget is contingent upon receipt of all federal state and proposed local revenues, meaning that if things don't come in as planned, we can always go back and change our budget to adjust accordingly. This budget does not include any suggested tax increase. I probably should have started with that one first. But we do not have any tax increases in this budget. The budget, this budget as presented is balanced with the forecasted revenues and does not call for the use of
fund balance meaning there's not a need if you use your accumulate reserve balance to get through the year. You can get through this year based on his budget by using existing revenues and your existing expenses. And quick facts also the total budget presented is $67,394,892. This budget includes the 5% raise for all employees. There's a partially be funded by the state. The school is proposing a similar pay increase with their contracted employees. County Health Insurance increased 5.6% this year, and the county retirement rate also increased 1.78% this year. Although the school system is having a healthy increase in their health insurance and proposing a similar 5% pay increase the school board's requesting local level funding this year. This budget does include funds for full time position in the registrars department, and this budget does not include any federal state funds for COVID. We've been blessed and having those funds coming to the county last couple of years. But that lucky streak has come to an end so there is not anything in this budget but those existing federal state funds. Expenses. Projected total expenses for Fiscal Year 2023 are 60,394,892. The top five expense categories are school budget, of course $34,090,641; total government expenses $10,446,314; your total commitments $4,192,415. And those commitments are what you decide to set aside as projects like the courthouse project or the animal control facility at the time. Your total VPA and CSA equals $3,976,179. And your total debt service for upcoming year $3,661,312. The total government expenses of $10,446,314. That increase is $759,499 is about $60,000 from the previous year. That number looks inflated because when you compare we are at this point last year to this budget. There are some numbers that weren't included in last year's budget that have been adjusted throughout the year. So that number is not really it's an inflated number. But in order to compare exactly on April 18 this year to April 18 last year, I had to leave it in so you have apples to apples comparison. Some of the overall increases are due to an increased cost of health insurance, retirement and new positions and the 5% pay increase. Here's that budget again blown out by the local government expenses. And you'll see I got that FY 22 column in the middle, just the unadjusted column as I mentioned before, so if you look at our budget presentation last year, at this time, it was 9,686,815. And you can see that the bottom that's a $759,000 increase. Going to the top of the screen, the items in blue are those Compensation Board positions that have the 5% increase in their budget was a noncomp board positions don't have their possible pay increase in there yet because you guys can approve that or deny it. So those are not fixed charges. But for this budget purposes the constitutional officers do have in their budget. So as we get to the end, you'll see that unassigned fund balance that should increase when we get the state comp board money in. FY 22 numbers are just included from last year, they do have any adjustments for the total change is the inflated amount but it gives a chance to compare apples to apples, as I said earlier. These are some of the major changes you can see. With Commonwealth Attorney and county attorney, you see that we split that department out this year. So there's a separate department for county attorney and Commonwealth Attorney. So that used to be by Mr. Wright, he did both hats. So that is two separate departments now. So you can see those two numbers should be netted against each other. And that might have skipped a slide, right above that the registrar position, 63,167 increase. That's that new position that we put in there for the full time registrar's position. The courts, they have a $23,448 increase that's due to pay increases and increased benefits, law enforcement $178,529 increase that's due to pay increases increased benefits.
And this includes the two emergency medical dispatch positions that our Finance Committee met on and we decided to add those to the budget upcoming budget. We know we're gonna need more of those positions in next year. But we just started with two to get a start and get us going through next fiscal year. Animal Control that 67,954 increase. That's due to a new position that was added since our last budget. So we now as you all know, we have three ACO officers. General properties, that has a new position as well. But with their decreases they had that allowed only increase of $22,000. Solid Waste. This is one of those budgets that we've been watching for a while with the gated system. We are still watching it to make sure that that number starts to go down. We still have monitors at those sites. So as those retire and move on, we won’t to replace them. That budget has kind of been under budget for a while so we increase it to try to get closer to the actual amounts. If you look at their history for that department is closer to a million dollars every year. It's not near that 782,000 that we had last year. The E911/Information Technology line has an increase of 103,000. And that increase is a reclass. Last year, Mr. Davis, we didn't have EMS director. He moved to that EMS department. So he was wearing both hats. This is putting that money back to E911 so that we have a separate department as well. So this is just putting things back to where they were before Mr. Davis took over both positions. Preparing this budget there are funds that come from state and federal governments to help reduce the amount of local money to fund government. Three major sources we have of other funding’s are state which is comp board positions, federal funds and grants. This slide here shows you what our total government budget is $10,446,000. The second column is showing you our state federal grant funds that we get to help offset some of those costs. That's about $2 million. So when you take out those costs, you'll see are now new local government expenses $8,435,276. As expected, the Constitutional offices there have the biggest amount of state funding because they have Comp Board positions so they get those positions and they get funding from the state to help pay some of those positions, and we will talk about that in a minute. The county administration, finance department, thought it was important, the treasurer and the commissioner of revenue are included in that first row. So that's the comp board funding we get for those positions. We don't have any comp board funding positions at county admin, but the treasurer and commissioner of revenue are actually in that group. And another important note, as you're all seeing in the news, the state has not adapted their budget at this time. So what we did for this budget, we were very conservative. We put in for most parts, the current year funding’s, and we did some estimates on but we have not included that 5% into state funding. So once that money comes in, it's going to increase your unassigned fund balance because right now those pay increases costs for constitutional officers are not in your budget. So you're footing the bill totally right now for that. So once those funds come in, it’ll relieve your unassigned fund balance.

Matthews:  Is that 5%, is that a match or is it two and a half and two and a half? So we got to match 5%?

Carter:  No, sir. It's straight comp board. So they pay the 5%.
Matthews: What about a school division? What is there is there's a match or not?

Carter: As far as I'm aware, there's is not a match either.

Matthews: Ok. I just want to make sure.

Carter: Speaking of schools, the school board is next. Factors in solving the school's budget. Their average daily membership is 1817, which is down 92 students since the last year at this time. Their 5% pay increase for contracted employees, the remaining hourly employees will possibly have their hourly rate adjusted to reflect the minimum wage increase. And once again, the state has not finalized their budget. So the school has given us the most conservative of the two budgets, which is the House Budget. If the numbers come in close to the Senate's more aggressive numbers then the schools state and federal numbers could change drastically. And once again, we're talking about it later in the presentation.

School Board is asking for local level funding, $7,598,316. The total proposed school budgets $34,090,641. Total school revenue from all sources except the county is $26,492,325. That means the amount to balance the school budget is the local appropriation of $7.5 million. In order to absorb some of the costs, the school board is making major reductions in taking supplements from state and federal funds. These are the categories the school has given us on how they plan on spending their current budget, they presented to you guys. You can see the local has a 7.5 as local so that has not changed since last year. And you can see the other categories, what they're $34,090,641. Of course, their biggest expense is instruction. And then it goes on to transportation and I'll point out also for transportation, that 270,000 the board usually gives the school for about three additional buses each year. So that's how we break that out. So you can see that those funds are going toward those bus purchases. This is a comparison of those same numbers compared to last year so you can see instruction they're showing a decrease for this upcoming year. The showing an increase in administration. Transportation is an increase of 25,000. The 270,000 is what you guys give is local level funding. Operations small increase. The lease payment almost $10,000 and that technology is about 11,000. So once you swap all those around their overall increase is still zero so they changed to different pots they've taken the money from but the overall effect is zero.

Matthews: What is it what are they leasing from us?

Carter: They are not from us. They have a Honeywell contract with their Hvac systems.

Matthews: The young lady that was here with the audit spoke about leases and subleases and stuff like that. Is that what that is going to be going into?

Carter: That'd be one of the many things. Yes, sir. So what she was saying we have to pull all leases so like for instance, we have a lease with the intent on the water tower. We have to pull that lease and
go through everything like that. Trying to think of some of the leases we have. Gene Dixon Park lease. We have to pull every lease we have so it's not just this.

Matthews: It’s going to be broken out into a separate line item so that we'll see every lease?

Carter: Every lease. That's why she's trying to put that out ahead of time so we have to do some serious digging to find a release we have to be compliance next year with this audit standard. Buckingham County Department of Social Services and Comprehensive Services. Department of Social Services, their total expenditures 2.1 million. Their state and federal funds about 1.6 million to the balance, their county appropriation of $540,867. This is an increase of 10,000 from last year. Combined, their state and federal funds are reduced and other line items were allowed the DSS employees to receive their 5% pay increase with just a $10,000 increase. So they are doing a good job of managing their funds. So they're gonna give everybody the 5% increase and only gonna cost $10,000 extra. So that's great news for us on that side. Comprehensive Services, their total expenditures of $1.7 million. Their state and federal funds are $1.46. And so to balance, the county appropriation being be $317,917. State and federal funds have increased while keeping the local fund the same as last year. So there’s no increase in local funds. Debt service and our Industrial Development Authority. Industrial Development Authority, or IDA, their proposed budget is $193,927. Currently, there are only two items that flow through the IDA, the debt service for the sewer plant and the tax abatement for the sale of the Gold Hill School. The sewer plant has a payment of 181,176 for upcoming year. That's that debt service payment. And the Gold Hill tax abatement should be 12,751. So there's your 193,000 for that fund. As you remember, we agreed to try to help that business get up and running so we abated some of the taxes the first few years. So this is where we… it was a reimbursement basis. So they gotta pay the taxes first, and they get reimbursed from the county. So it's not free taxes. They have to pay them first. Upcoming debt. Kyle was talking about that earlier from Davenport. You can see the courthouse, elementary school on Route 20, the middle school on Route 60, the library/community center, and the wastewater plant. The wastewater plant are going through the IDA but I listed here so you can see this your total debt. Going across from left to right, you'll see the courthouse is 505, 505, 504, 503. So that kind of stays the same. That expires and matures in 2034. Elementary school on Route 20, 2.2 million all the way across. So it's pretty consistent. That's gonna mature… that's in two pieces by the way. There's one piece that's going to expire in 2027. And another one in 2032. The Middle School on Route 60. You see for FY23 is 703,000. There's a piece of that… that was in two pieces as well and a piece of that will expire next year in 2023. So you'll see it dropped from 703,000 in 23 to 393 in 24. So once we get that one paid off, that will free up some funds to do what you guys want to do with it. But that's why that decrease in payments has happened and we get those pieces paid off. So one will get paid off in 2023. The other one would get paid off in 2026. Library/community center. We just refinanced that one. So that 210,000 in FY23. That's just a debt getting started. And then you see after that first year, it starts staying the same about 349,000 per year and that one expires in 2039. Another thing at the bottom that note the elementary school receives a federal subsidy called Qualified School Construction Bond. We call it QSCB in the
amount of 430,000. And we're also receiving Virginia VPSA refund for 61,000. So that those two combined reduces the tax burden from 3.8 million down to 3.3. So we were lucky we got those refinanced that had those subsidies that we're still benefiting from today.

**Miles:** Absolutely. That's good.

**Carter:** Emergency services. This is, as Kristen said we changed a lot since last year. We have a whole separate fund for emergency services. This time last year DRT was providing all the services to the citizens. Now this year, the county is fully staffed and all EMS with stations in Dillwyn and Glenmore. Last year, we had about maybe five county employees. This year, the budget proposal 21 full time staff and 9 part time staff members. Once again like we did last year we split this budget up into their operating expenses and reserve. The reserve this year will be 254,795. And we'll treat that reserve like any other reserve in the budget meaning that you will have to approve it before it spent so if he comes to you or I come to you saying we need something to buy, you guys will have to approve that before it can be spent so it's not just a rainy day fund to use for anything. The total budget amount for this fund is 1.9 million or 1,941,000. How are we paying for the emergency services? The breakdown is the beginning year balance which is what is left from that Dominion grant that Kristin referenced earlier. And cost recovery. Cost recovery so far still been coming in pretty good. So one line is missing there, and you'll be glad and that was transferred from general fund. So right now we're not paying for anything for emergency services. But as Mrs. Carter told you last year, when that those funds run out, we possibly can be paying for that in future. So we bit the bullet again this year. There's no county funds going toward emergency services.

**Matthews:** Cost recovery is that 700,000? Is that to date through this year?

**Carter:** No that's projected for next year.

**Matthews:** That's projected for next year? Okay. Well, that's conservative, right?

**Carter:** Yeah, yes, sir. We don't want to overdo it and then have to come back to you and say we need more money.

**Matthews:** No don’t do that.

**Carter:** So if we can make to $700,000, anything coming in extra will be great. All right, your commitments to fund balance or what you also call your reserves. These are your reserves or projects that the Board has identified that all commitments once again must be approved by the board before spending. The overall commitments decreased by $644,124. The biggest part of that decrease with the 803,000 that we had in schools capital projects, you guys released that during the fiscal year, so we
won't have that next year. Also solid waste, all the sites are now gated, so we don't have anything in there for solid waste sites for next fiscal year. As in the past, we've added payments from property sales. So the first payment we got for the sale to Gold Hill School, the 50,000, we put that to your economic development line, so that funding increased by 50,000. So trying to use those funds that we sell from county property and county land to one day have some sort of economic development. So if you need it is there for you. So once again, that's just from sale of property's not costing the taxpayers anything. So I think it's a good way of using the money you get from sales to help look for your future. County vehicle has been taken out this proposed budget. My plan was to have those vehicles that we might need next year to use our ARPA fund for those. As Kristen said, we get the 1.6 million that you guys have not spent yet, we've obligated 1.5 to Firefly, but we haven't spent it yet. They haven't called for it yet. We're gonna get another 1.6 pretty soon. We have to 2024 to obligate those funds. We'd have to, I think 2026 to spend them, but we need to have obligated by 2024. So using that one time fund, is a good way to use that one time funds to buy one time purchases like vehicles and trash trucks and stuff, I guess so it wouldn't cost the taxpayer a dime. So we hope to take advantage of those in this new proposed budget year. And hopefully, we can make out great and have all kinds of things that we don't have to cost extra for the taxpayer pay for. Animal Control Facility, I actually increased that by $270,000. We increased that because, like us, other localities are looking at replacing their animal control facility. We all share like the same state vet, and she's kind of consistent on what she expects from the localities. The numbers were seeing, they're gonna come in pretty high. We had a mandatory bid meeting this morning. And one of the guys that were here said, you know, that may million dollar budget is going to be pretty tight. Our response to him is that we won't know until we bid it out. So we won't know what that number is gonna be. But we thought we might want to increase that number to get prepared in case it is over. And also, I'm gonna go back to that slide. Remember you guys who were on the board back then 430,000 was a donation. So we need to get that facility built so we can show that donation and we're using those funds what it was intended for. Your reserve for contingency. That's the money you have left over after subtracting your total expenses from your total revenues. This year I'm proposing 196,000, which is a decrease of 35,000 from the current year. This doesn't leave much wiggle room for unexpected costs that may happen during the year. But once again, we're usually conservative our spending, we don't spend all the expenditures, which helps keeps us from dipping onto our ending year balance. And I'll talk to you later about that state budget and how that number will possibly change.

**Bryan:** Karl, I know in the past we have set money aside for trash trucks. Since they're so expensive. Is that something that we want to look back into? I mean, right now, you know, I know the ARPA money is going to come through, hopefully, but you know, that's maybe something that we may need to look at.

**Carter:** Yes sir. We will do that. We normally do that for trash trucks, so we probably want to start doing it for EMS vehicles as well because they're pretty expensive too. So we don't want to pay for all that at one time and we usually take a small bite 50,000 a year and get it built up over time. So yes, sir, we will do that.
Bryan: The last trash truck was like a half a million dollars.

Carter: It’s up there and I think they're getting higher and higher each time, so Lyn is already putting out feelers. Water and Sewer funds. These are our funds that are enterprise funds, meaning they are self-supporting. And they run like a business with fees collected from customers. So they require no tax support from the citizens. And actually, because we do our water bill and stuff up here and collections, the water fund actually transfers but $200,000 to the general fund to help offset some of those costs. So water and sewer funds are, you know, we make money on water, but the sewer fund is kind of losing a little bit of money. In your audit, Kristen mentioned, there was a slight decrease in water funds this year. But we knew that decrease was coming that was because of the tank painting we did. And that was pretty expensive. We painted both of those tanks in Dillwyn and Sprouse’s Corner. So that was why that took a dip this past fiscal year. The total water and sewer funds have a projected total increase of 59,000. And then increase can be attributed health insurance costs, retirement and for the proposed pay increases. But once again, those funds that they pay for from their collection from their users on the system. The taxpayer does not pay anything at all for those. Revenues. How do we expect to pay for everything? Here’s the current tax table. And you can see once again, there’s no tax change. Real estate, public service, 52 cents per 100. Aircrafts at 55 cent. Merchant’s capital is $1. Machinery and tools is $2.90. State Corporation Commission personal property is $4.05. And personal property is $4.05 as well, and they all per $100 of value. Our local revenue is $18,666,065. That revenue is all revenue related to Buckingham citizens, whether directly related to taxes we collect here in the county or fees such as sales tax that are collected through the state and flow back into the county. The total local revenue is projected to increase 546,000. And that increases in two concentrated areas. Your personal property taxes and other local revenue. And I’m gonna go through and explain the two that are concentrated areas and why they're so high. First one, personal property. We have valued at 3.4 million. At our work session I talked to you about what's going on across the country, what the vehicle values increasing and going through the roof. Anybody has been through a car lot knows that there not many cars on the lot. So the values for vehicles are skyrocketing right now. So the two things that affect what we pay on our vehicles, the tax rate and the value of the vehicle. That 199,000 that we have in this for budget for the increases, not a tax increase is because the value of most vehicles are going up right now. So to help to reduce the amount of tax the citizens will pay, the Commissioner of Revenue is going to use a lower value column in the tax book. The lower value will help offset the increased value some but of course, will not offset the total increase. And of course, some vehicles we'll see a decrease in value. I think the night of our work session, the very first vehicle I picked was showing a decrease in value, so they're still gonna be some with decreases in value. Not everybody's gonna go up, because that's just the nature of the beast. I've attached that same spreadsheet that the Commissioner of Revenue gave us. I pulled out four random vehicles to show you how this is going to work next year. The first you see the first one was Chevrolet Silverado. Last year that value that vehicles valued at $40,850. And they paid a tax of $1,654. If the Commissioner does nothing at all, at leaves everything the same, you'll see the next
column like a teal or blue, that value of that vehicle go from 40,000 to 46,000. And their taxes go up from 1600 to 1800. So what the Commissioner’s decided to do is use one of the lower value columns, which is called a clean loan value. So instead of going for 46,000, you'll see on that far right column, the rate is only going to 41,000. And the taxes on that vehicle now be basically 1,700. So that person is going to have a $46 increase in their taxes compared to the middle column that will have about $200 increase in value. So using that column is gonna definitely decrease your headache or pain on the taxpayer. The second line is 2018 Ford Explorer. Once again, this current year, that value was $33,150. And so they were paying $1,300 in taxes. If she did nothing, or we did nothing, then that value would go up to 41,000 which is a $8,000 increase in value on that vehicle. They would pay $1,600 in taxes, which would be about $300 more. By using this clean loan value that she's gonna use next year, the value only went about $4,000 and they’re gonna pay about $158 in taxes, more taxes. So those 4 are just examples I pulled from that sheet she gave you. But if you look at the total column, those values of taxes for the current year, those four vehicles had a tax income to the county of $5,041. Going to that cleaning loan, right to the far right, it’s going to be $5,400. So just when those four vehicles alone, we're going to pick up about $400 more in tax revenue. Whereas if she went with the middle column and didn't, didn't do anything would be 6000. So some of those values will jump up. But once again, they're not controlling the same. Some will show a decrease.

Matthews: I got a question for you.

Miles: Yes, sir. Supervisor, Matthews.

Matthews: I know I sent you some information on two bills that were being proposed at the General Assembly, on used car values. Let's just say that Mr. Chambers goes over to just say Davis Pontiac, and he wants to trade his vehicle. Where is she getting these numbers that she's getting that these vehicles going up? Mr. Chambers goes over and gets $10,000 for his vehicle, I got the same vehicle when I go there and I get less than that, I mean, how does she determine, I mean, I guarantee you, I mean, you know how car dealers are. They're gonna try to see how far they can take you down the road. They gonna see how far they can take you down the road until you stand up for yourself. I'm not gonna be, you know, I'd like to get as much as I can for my car, but I know them to they're gonna give you as least as they can for that car. So what concrete evidence is she showing me that these cars are actually doing that, I mean, how does she determine those figures?

Carter: There's an actual book like that Kelley Blue Book. She has the NADA book. It has every type of vehicle listed in these columns. And that's what she gets the values from. So she can go to this like that 2019 Chevrolet Silverado, she can go to that book in that column and tell you this is the value of that vehicle.
Matthews: That might be in that book but that don't mean it right. That don't mean that's the way it happened, though. I went to sell my car here recently, the value, the blue book value was $28,000. I got 24,000. So how are you figuring, I’m going to be paying taxes on 28,000? That doesn't make sense.

Carter: I guess the way to say it is that she's got to use something. So she's always used those books for all value. So in the previous fiscal year, she's always used that NADA book as well. So there's no way for her to go in and look at every vehicle and say this is your value on that vehicle. She has to use something that's consistent. So…

Matthews: Who is putting the blue book together?

Carter: It's not a book we put together.

Matthews: I am saying who's putting the blue book together? Who's putting those figures in there?

Carter: I don’t know who put that together.

Matthews: Well, that tells you all you need to know right there, right?

Bryant: Those averages are not specific vehicles. I know my son had a vehicle for two years and got $6,000 more than what he paid for it. The dealer bought it back from him. Prices have increase a whole lot on vehicles.

Allen: A lot of people are getting more money for it than what they bought it for.

Davis: Mr. Chairman I got a question.

Miles: Yes, sir.

Davis: I would like to know how much does the county receive on these airplanes in a year's time in taxes.

Carter: I think its $900. We’ve only got one that's registered in the county. One that's registered here in the county. So I'm pretty sure it's like $900. Kevin's gonna look it up right now. But I think its $900.

Miles: Does that answer your question, Supervisor Davis?

Several people were talking at once.
Miles: Guys, could we come to order, please.

Carter: The answer to your question is $930. Last year was 913 that was received.

Miles: Does that answer your question Supervisor Davis?

Allen: What’s the value? I mean, what’s the value of it? How much does…

Carter: You’ll have to get that from commissioner?

Miles: All right. Well, let's continue. Mr. Carter, please.

Carter: All right. The other item for local revenue, why it increased is other local revenues. That made the changes caused in the sale of the Gold Hill School. In 2023, of January of next year, the second payment would happen and that payment is $200,000. So that's where it increased our local revenue for about 200,000, that Gold Hill payment, second payment is coming due next year. This is our local revenue showing the changes from last fiscal year. And I thought it'd be set, they all show an increase up there one for use of money/property. I highlighted that one at the bottom for the $40,000 loss. That's because as we all know, interest rates are so low as how they say it. So we're constantly having to reduce our earnings on funds, because we're not getting any, we're not getting any earnings because the rates are so low. So we continue to lower them down, we're hoping one day this can take a turn and we can start seeing those six digit figures, we were getting on our earnings, but so far this fiscal year did not coming in like we thought they would. Our state and federal funds. We have three categories of non-categorical aid, which is 1.6 million. And these are funds that we get from the state and many of your personal property tax relief that we get from the state that you can use anywhere in the general fund. Second one is categorical aid. Those are funds for specific purposes. Those are those are your constitutional officers and their salaries they get from the state. And then we have other state revenue, which is our debt service credit from VPSA. So we have some comparison, again, from last year, you will see non-categorical aid is going to increase $20,400. Categorical aid is 117,000. And other state revenues is $8,000 increase. This is a more blown up picture of your state and categorical funds. With the constitutional offices and all the funds we get from the state. You'll see in that a Commonwealth Attorney, the Sheriff, Commissioner of Revenue, Treasurer, we once again we will conserve and we use the current values and get from the comp board. Once that budget of the state is approved, we should get at least the 5% that they're given their employees. But we didn't include this in the budget yet, because we haven't gotten those final numbers yet. So those changes showed zero, they should have some increase when we get the state's final budget. So once again, kind of good news for you guys that we balanced the budget without increasing those numbers, and we still have it balanced so it's only gonna get better now. Because you're currently footing the bill of all those pay increases. Once the state money comes in, that will give money back to the county have you more money left to spend. E911 fund
down at the bottom line. Once again, as I said before, that was a reclass. That was an EMS, so we put it back to his own department. So that's why showing up $55,000 change, it's not really new money, it's just going from one department to another. The victim witness, that's a grant funded position, as you see that state amount of 17,667. Anti-Litter is a grant as well. Everything above that are positions that we get money from the state. And once again, once we get those, we'll get those to you so you can see them. That's just a blow up the federal money. There is that keeps QSCB grant Qualified School Construction 430,000. The victim witness part of that grant deposition is state and federal. This is the federal portion of it and selective enforcement will get that number once we get numbers from the state. One thing is missing. We talked about for us the ARPA money or rescue recovery funds. That's our big decrease in federal funds. We don't have the luxury of having that money going forward. So we're going to take advantage of that money and get all we can out of it. But there's no money coming in this fiscal year for those type of funds. Summary. So tonight, what you have before you has been advertised. Our total revenues of $67,394,892 less our total expenditures $67,198,262. That leaves your reserve contingency of $196,030.

Miles: And of course, that's if all commitments to the fund balance are expended.

Carter: If everything is spent, yes, sir. So once again, that's your play you are left with in his budget at this current time. Once again, this includes all pros pay increase for the county and school employees, and does not include any federal COVID relief funds. And it does not include any tax increases. This is a slide that I always like to put in here because you hear that number of beginning our $67 million budget, but the taxpayers aren’t on the line for the whole thing. So that first column is our total budget. And you see it adds up to the $67 million we talked about earlier. But there's just in the middle column, your state, federal and grant funds that help reduce those costs to local government. So our local budget column, the third column is only $31,448,765. So that's what your Buckingham taxpayers are paying. They're not paying the 67 million because that second column, the school budget is about 26 million in federal and state funds that the county does not come up with. Your commitments, of course down to the 4.1 million. That's all local because that's coming from the county. The IDA is all local. Once again, emergencies services, thank goodness, 1.9 million is all federal and state funds right now and cost recovery. So there is no local money being spent for EMS right now. Once again, your water and sewer systems, they're supported by the users of the system. So there's no county appropriations for those systems as well. Just a quick note, our fund balance and policy states we should keep at least maintain an assigned fund balance of 10%. So if you were to spend the entire budget, except for those reserves that would leave you with $11 million, which is 36% of your total local budget. If you were spending our entire budget and reserves that would leave you $7 million, and you still will be 22% of your total budget. So you will still be in good fund balance position. But hopefully we don't see the whole budget being spent in one fiscal year. Alright, this is the part I've been putting off to talk to you, slight curve ahead. So as I mentioned earlier, the state has not adopted a budget as of yet. So our state revenues will change. The biggest change regarding state revenue will be with our school system because they're the
biggest recipient of school and state and federal funds. And the local government side we use state figures from last year for most of this budget. This is conservative because we know the Compensation Board should be increasing their funding at a minimum to cover the 5% pay increases for their comp board positions. When those numbers increase, it will give the board a bigger unassigned fund balance which will lower your local portion and percent in certain departments. The school board has also used a conservative number used they use the House Budget, but when dealing with the amount of state funding they receive, it has a possibility of being a significant amount that budget goes to the House, the Senate version. The School used a conservative number, lower budget from the House, the Senate budget is approximately $3 million more than what they use in their proposed numbers to you guys. When a final budget is adopted is more likely it'll be in the middle of the two budget. They won't get the entire $3 million, but they're probably going to get a little bit more than what they submit to you guys tonight. And why is that important? Virginia Code Section 15.2-2507 in the States, any locality may amend his budget to adjust the aggregate amount to be appropriated during the current fiscal year as shown in the current adopted budget as prescribed in Section 15.2-2504. However, any such amendment which exceeds 1% of the total expenditures shown in the current adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. So what does that mean? That means that if we get those comp board numbers in and the school gets more than 673,000. We'll be back here for another public hearing. Because it's going to be more than 1% of our total budget. So the total budget is 67,394,892, 1% is 673,000. So I got a feeling that when you take in schools numbers it's going to be more than that 673,000 And once again, that's not bad news. The more money we get from the state and other sources is a good thing. So also, the pay increases for the comp board positions are currently in his budget. So as it stands right now you guys are paying total for those positions, those pay increases. So if more comp board money comes in to pay for those positions, you will increase your unassigned fund balance and gives you more funds for unexpected things that happen throughout the year. The potential increases the schools will see will not affect your unassigned fund balance at all because they received their increases from the state and their increases will be program specific so like they receive money for Title IV they're going to increase their Title IV expenses by the amount of revenue, so it's not going to affect your local contribution at all. As a matter of we do every year, we remind everyone that the county does offer a tax program called Tax Stabilization for the Disabled and Elderly. Please contact the Commissioner of Revenue to see if you can qualify for that and reap the benefits of it. The chairman will now open the public hearing. This is just a public hearing. So no board action can take place tonight. The board will recess and reconvene next morning on April 25 at 6:00 to adopt the budget and the tax rate for the 2023 fiscal year. And that is my presentation. Mr. Chairman.

Miles: Thank you, Mr. Carter. Does any board member have any questions for Mr. Carter? I know we had questions as we went along.

Bryan: Yes, sir.
Miles: Supervisor Bryan.

Bryan: Mr. Carter, on the 52 cent tax rate. That's tremendous. But based on the money that we've received from the ARPA funds and the Dominion money if we were not to have been given that money, of course, a lot of stuff would have changed, especially on the EMS side. Is it safe to say that we would be having a tax increase?

Carter: Yes, it will be a significant increase because all those costs for EMS was something that we got lucky that we got those federal funds for.

Bryan: It hit at the Perfect Storm for us.

Carter: Because you know, like you said earlier those vehicles we've purchased two new vehicles were not just one site, we had two sites. We had renovations at Glenmore. So we did a lot with those federal funds and if we didn't have them, the taxpayer would be footing the bill. I think it'd be a significant increase.

Bryan: In case people don't know those two ambulances are tremendous. And they were COVID safe. So kudos to you and your staff, the finance department, you know, everybody here and members of the board as well. I mean, we definitely try to keep the tax rate as low as we can. And, you know, I just want to make it clear that we hit a home run this year. So, hopefully, let’s keep it going next year, you know, with the cost recovery. You know, maybe we can keep it going word like you said, there will be no money needed for EMS. So just fuel for thought. Thank you, Mr. Carter.

Miles: All right. Unless there any other questions? I will open the public hearing for the operating budget. Mrs. Lann, did anyone sign up?

Lann: No one signed up.

Miles: Okay, so we will close the public hearing. And just reminder, we're not voting on that tonight. We're going to wait until next week on April 25 at 6pm. So thank you, Mr. Carter, for that great presentation.
Re: Zoning Matters: Introduction of Case 22-SUP300 Landowner/Applicant: Aaron Beiler, Tax Map 124 Parcel 12 containing 121.63 acres, located at 257 Sprouse’s Lane in the Maysville District requesting a special use permit for the purpose of operating a sawmill


Edmondston: Good evening, Mr. Chairman, Members of the Board. We do have an introduction for a zoning case. This is 22-SUP300. As Mr. Chairman mentioned, it is landowner and applicant Aaron Beiler. And he's located at 257 Sprouse’s Lane, Dillwyn. Tax map 124, parcel 12. There's approximately 121.6 acres located at 257 Sprouse's Lane. It's currently in A-1 agricultural zoning district. The applicant wishes to obtain a special use permit for the purpose of operating a sawmill. The applicant is asking the Board of Supervisors to hold a public hearing regarding this request. This case came to the attention of the Zoning Administrator by way of a complaint. Investigation and meeting with the landowner was discovered that a commercial sawmill was operating. I have been working with Mr. Beiler since August. He did complete his application in February of this year and this has gone to the Planning Commission for an introduction and public hearing. This was introduced to the Planning Commission on February 28, and a public hearing was held on March 28. All Planning Commission members were present and one public comment was made in support of this case. Supervisor Allen made a motion to move this case forward to the Board of Supervisors with the recommendation of approval. Commission Member Crews provided a second to the motion. The vote to bring the Board of Supervisors, to bring this to the Board of Supervisors with approval was unanimous. I do want to point out that there are currently 15 conditions. This was an increase from the 11 that were originally placed. There was discussion regarding the driveway entrance, No. 5 from State Route 20 should be installed per the VDOT permit. It was originally introduced to the Planning Commission with a width of 30 feet. Planning Commission made the condition amendment to the condition to bring this driveway to 15 feet wide; hours of operation for the sawmill will be 6am to 6pm. Monday through Saturday as indicated in condition 4 and condition 6 is regarding signage for maximum safety. This was discussed in great detail last month with the Planning Commission. And the condition that came up would be that signs per the MUT TCD which is the Manual on Uniform Traffic Control Devices standards and approved per VDOT shall be placed at the entrance as indicated on the VDOT land use permit which is number 31635316 at State Route 20 which would be the new entrance for the permit to alert public of a commercial sawmill entrance and signage placed at Sprouse’s Lane and Route 20 indicating no truck traffic. The only other thing that would be a bit different is condition number 15. The applicant shall provide certification from a structural engineer regarding the construction design safety and structural integrity for usage as a commercial sawmill because the building permit that was originally obtained for this sawmill was for farm use building. So with this special use permit, it is noted that now the usage of that building is no longer a farm use building but a commercial structure. Mr. Beiler is present with us this evening to
discuss this if needed. But what would be the wishes of the Board of Supervisors? Would it be to hold a public hearing possibly May 9, next month at 6pm?

**Chambers:** I say we set it for public hearing next month.

**Miles:** Is there a second to that motion for a public hearing for next month on this zoning case?

**Bryan:** I'll second.

**Miles:** The motion is by Vice Chairman Chambers, seconded by Supervisor Bryan to carry this to public hearing at 6:00 on our May 9 meeting.

**Bryan:** Mr. Chairman, before we vote, I have a question. Mr. Beiler, are you aware of the conditions, 15 conditions?

**Beiler:** Yes I am.

**Bryan:** And you agree with those 15 conditions?

**Beiler:** Yes I agree.

**Bryan:** Okay.

**Miles:** All right. All in favor. Please record your vote aye. Those opposed no with the electronic voting board. And that decision is unanimous. Thank you, Mrs. Edmondston.

*Vice Chairman Chambers moved, Supervisor Bryan seconded and was unanimously carried by the Board to schedule a public hearing for May 9, 2022 at 6:00 p.m. for public comment on Case 22-SUP300 Aaron Beiler for a SUP for a commercial sawmill.*

**Re: Consider an appointment to the Piedmont Virginia Community College Board in place of Joseph Scruggs**

**Miles:** Our next item on your agenda is Item M.1. Consider an appointment to the Piedmont Virginia Community College Board in place of Joseph Scruggs.

**Chambers:** I make a motion to appoint Joyce Gooden. She is interested in serving on that Board.
Miles: Alright. The motion has been made by Vice Chairman Chambers, seconded by Supervisor Bryan to appoint Joyce Gooden to the Piedmont Community College Board. Anyone have any questions? Mr. Carter, did we send Mr. Scruggs a letter thanking him for his service.

Carter: Yes.

Miles: Okay. Just want to make sure. All right. Those in favor? Please record your vote aye. Those opposed no. Carries unanimously, thank you.

_Vice Chairman Chambers moved, Supervisor Bryan seconded and was unanimously carried by the Board to appoint Joyce Gooden to the Piedmont Community College Board._

Re: Consider appointment to the Planning Commission for District 3

Miles: Next item is to consider an appointment to the Planning Commission for the District 3 and Supervisor Matthews, I will call on you for that, sir. If you're ready.

Matthews: Yes, sir. I wanted to nominate Pete Kapuscinski.

Miles: You want to put a motion on that. All right. Motion has been made by Supervisor Matthews seconded by Vice Chairman Chambers to appoint Pete Kapuscinski to the Planning Commission for District 3. Anyone have any questions before we vote? All in favor please record your votes, aye. Those opposed, no. And that's unanimous. Thank you.

_Supervisor Matthews moved, Vice Chairman Chambers seconded and was unanimously carried by the Board to appoint Pete Kapuscinski to the Planning Commission for District 3._

Re: Emergency Management: Ryanne Holland, EMS Coordinator: EOP Update

Miles: The next agenda item is M.3. Emergency Management, Mrs. Holland EMS Coordinator and update on the Emergency Operations Plan. So thank you, Mrs. Holland for being here.

Holland: Just to update you, the plan has been submitted to the state for approval, as well as some edits, I've gotten that back. And we'll have it available to you all, for any comments or edits that you all deemed necessary. Because changes were that we updated the document so that it's user friendly. We understand that this is a pretty extensive document and that most people who go to use it are going to use it in the event not necessarily prior to so more user friendly, more up to date information and more all hazards approach. And a copy will be sent to you all for your approval for next month.
Re: Emergency Management: Cody Davis, EMS Director/Chief: Request to use training reserve funds

Miles: Our next agenda item is M.4 Emergency Management, Mr. Davis, EMS Director and Chief a request to use training reserve funds. And it's my understanding that these funds are in the budget, we just have to allocate. Is that right?

Davis: I know you all got used to me asking you guys to appropriate money. But now tonight, I'm asking to get some back in coordination with the volunteer fire chiefs. You guys know we work with them occasionally, well pretty often. There seems to be a county wide approach to try to fill a niche in this county that's not been filled previously for some technical rescue things. So we had the state bring in a funded course for introduction to that discipline. And it was so well received that we had roughly 20 firemen that weren't able to take it because we had so many, you know, so much interest, so reached out to the state for the same thing. They cannot provide us another funded course. Their best plan of action was for us to go for non-funded, which just meant that I called some friends who are instructors for it, asked if they could come out and teach at the state instructor rate and all that stuff. They said yep. So anyways, in short, requesting the authorization to use up to $3,800 for this course that will certify members from all the departments in the county in introduction to technical rescue.

Bryan: Cody, what would it be if you or Ryanne became trainers for that?

C. Davis: It's funny, you bring that up. The state chief, that's what he would like to do about it. We actually do a lot of our training on the fire side in conjunction with Prince Edward County. And this technical rescue thing is like the fad right now, and they don't have a lot of instructors in their cadre. So we're looking into that. There would likely not be costs associated with it. We would jump into some of their funded instructor courses just like I took the other one the other month. And then we could maybe teach some stuff at that point.

Bryan: Then we could rent you out. Make money to go back into your budget.

C. Davis: Yeah, that works for me.

Bryan: To offer in other counties, I mean realistically, you know, with if you or Ryanne would become trainers, then of course you know you're gonna teach our people for free, but you know rent you out to make money.

Matthews: He goes from Pedro to Robo.

Miles: You make it sound so transactional.
C. Davis: Whatever's gonna work, whatever helps I'll do it.

Miles: There was a motion on the floor by Supervisor Bryan, seconded by Supervisor Davis to allow up to $3,800 in the training reserve funds. Anyone have any questions before we rent Mr. Davis out? Those in favor record your vote, aye. Those opposed, no. And that decision is unanimous. Thank you, Mr. Davis.

*Supervisor Bryan moved, Supervisor Davis seconded and was unanimously carried by the Board to approve up to $3800 be spent from the Training Reserve funds for training.*

C. Davis: Thank you. One last thing before I leave. We had our biannual inspection from the State Office of EMS last week. They come out every other year just to make sure we're on the up and up and keeping everything spick and span. It went well. So here we have our license. Good until April 24.

Miles: Congratulations.

Bryan: Congratulations.

Miles: Thank you, Mr. Davis. Thank you, Chief.

Re: Department of Social Services: Stephanie Coleman, Director: Request to use the Community Center for job fair and waive the rental fee for September 8, 2022

Miles: Our next item is M.5. and that is Department of Social Services. Mrs. Stephanie Coleman is asking to use a community center for a job fair and requesting that we waive the rental fee on September 8, 2022. And so there is a motion on the floor.

Matthews: But I've got a question.

Miles: Okay. I guess let me do this real quick. And I'll be right back to you Supervisor Matthews. Motion is to approve by Vice Chairman Chambers, seconded by Supervisor Bryan. Supervisor Matthews.

Matthews: Mr. Carter, did you get in touch with Mrs. Coleman, is that just for Buckingham businesses or someone else on

Carter: The second page of her letter says it's going to bring in outside employers but its Buckingham citizens. So some of the jobs could potentially be outside the county. But they focus on Buckingham
residents. You know me so you might have somebody from Prince Edward looking for Buckingham citizens.

**Miles:** Does that answer your question, Supervisor Matthews?

**Matthews:** Well, it does. But I'm just thinking about hopefully there will be businesses from Buckingham there too, right? Okay, well, we want to get people hired. That's the main objective. So

**Miles:** Are we ready to vote? Any other questions? Those in favor please record your vote aye. Those opposed no. And that is unanimous.

_Vice Chairman Chambers moved, Supervisor Bryan seconded and was unanimously carried by the Board to approve for the Department of Social Services to use the community center for a job fair on September 8, 2022 and waive the fee._

**Miles:** And, and I know we've had some preliminary discussion amongst ourselves about maybe having the Library and Community Center committee look at some of those fees, because I know that you all and I've had some calls from organizations like Boy Scouts, Girl Scouts, some of the really smaller ones as to not being able to maybe fit that bill. And so maybe the committee can look at that, would you all be okay with that, or having some sort of a special rate for maybe inside the county as the outside of the county?

**Matthews:** We've looked at that. And I think just this is just my opinion. You know, most of the organization's you're talking about are school aged children. In a lot of other localities, they talk to the school division because the children are already at school, when they have an after school program, they work something out with the school division, which I think they should be open to that.

**Miles:** I would agree 100%.

**Matthews:** Though, before they come to us, I think they should explore that avenue where it's no cost to the parents as far as transportation. If they start moving them around the county, somebody's got to move on from the school to the library, or community center. And while they're right there at school, it would be a great gesture from the school division to reach out and try to bridge that gap for these...

**Bryan:** Are we talking Boy Scouts?

**Miles:** Well, just any local group.
Bryan: The Boy Scouts don't meet until like six o'clock. You know, so that's, that's out of the question of staying at the school. Because usually the after school programs are done at five. So, I mean, good idea, Mr. Matthews, but, you know, the timing, kind of, you know, throws a loop into that a little bit.

Matthews: I understand.

Miles: But there are some groups that would like to meet maybe like immediately after school. I'd just be more open to that.

Matthews: I think you're going down a slippery slope when you start offering it to every organization at no cost. Whether it's a nonprofit or whatever. I mean, I just think it really needs to be looked at a little bit closer. I don't think...when we developed those prices, we looked at other localities surrounding localities, and we're actually on the cheaper side, believe it or not, then these other places. So, you know, we're not really thinking that we're charging an arm and a leg, but you know, sure, I'd like to help them all. But sometimes you got to draw the line.

Miles: Anything else on that? Are we ready to continue?

Bryan: Is that something that the library committee is still going to look into?

Matthews: I mean, we can do that.

Bryan: Especially the Boy Scouts.

Matthews: Where do the Boy Scouts meet at now?

Miles: One meets, so one group meets at a church and another group meets at another church, I think, essentially, but they would like to meet in the building because it's got more resources other than the church currently has. So that's...

Bryan: Currently. We were letting them use Gold Hill. And then when we sold that building that kind of paved them up a little bit. But I agree with you, Mr. Matthews. You know, one of the things that was said when they renovated the school on 20, that you could section off portions with the alarm system, you know, where if people walked into different areas of the school, the alarm would activate.

Matthews: You know, I just think also without putting a burden on our recreational staff. If you're not meeting till six or seven o'clock in the afternoon, you know, we shouldn't be tying up our staff to that time of day if it's, I mean, I'm not telling the Boy Scouts what to do. They meet whatever time that's
convenient for them. But, you know, our staff should be off at a reasonable time without having to tie them up all night. And that's the main thing.

Re: Jason Wharam, Dillwyn Fire Department-Request to get a dumpster placed at the firehouse for the Dillwyn Fire Department chicken BBQ on May 1st

Miles: All right. Our next item is M.6. Jason Wharam, Chief of the Dillwyn Volunteer Fire Department, a request to get a dumpster place at the firehouse for the upcoming chicken barbecue on May 1st and a motion has been made by Supervisor Davis seconded by Supervisor Bryan to grant this request. Any questions? If not all in favor please record your vote aye. Those opposed? No. Dumpsters approved. Thank you, gentlemen.

*Supervisor Davis moved, Supervisor Bryan seconded and was unanimously carried by the Bboard to approve to have a dumpster put at the Dillwyn Fire Department on May 1, 2022 for the Chicken BBQ.*

Re: Consider Appointment to the Piedmont Senior Resources Board

Miles: And as you see on the amended agenda item M.7.Consider an appointment to the Piedmont Senior Resources Board of Directors. Mr. Carter, did you want to address that, sir?

Carter: Yes. Supervisor Matthews agreed to be on that board again. We have been since told that he cannot serve on that board because they have a six year term limit. So he can only be reappointed after a one year break. So we're gonna have to find somebody else to serve on that board for at least a year or until you may decide to appoint somebody else.

Miles: So what we were told by Miss Young with Piedmont Senior Resources and unbeknownst to us after the term ends, that board member can come back only after a one year break. And Miss Young reached out and I did too, to Rebecca Carter, and she has interest in serving as a volunteer representative on that.

Matthews: So I'd be happy for her to take my place.

Miles: Would that be your motion?

Matthews: Yes, sir. I'll make a motion to nominate Mrs. Carter in my absence for one year.
Miles: Motion by Supervisor Matthews, seconded by Supervisor Davis to appoint Rebecca S. Carter to the Piedmont Senior Resources Board of Directors. And just to be clear, each county gets two appointments.

Chambers: So my understanding she is to serve for a year and Mr. Matthews coming back, right? That's in the motion, right? I thought I heard him say that in the motion.

Matthews: Yes, sir.

Miles: Okay. All right. Any more questions? All in favor please record your vote Aye. Those opposed? No. And that is unanimous. Thank you, gentlemen.

*Supervisor Matthews moved, Supervisor Davis seconded and was unanimously carried by the Board to appoint Rebecca S. Carter to the Piedmont Senior Resources Board of Directors for a one year term.*

Re: County Attorney Matters

Miles: Item N, County Attorney matters. Mr. Wright?

Wright: I have nothing tonight, Mr. Chairman.

Miles: Okay. Thank you. No report.

Re: County Administrator’s Report

Miles: County administrator's report, Mr. Carter?

Carter: A couple of things

Tire Day: First of all, I want to say I talked to Lyn Hill today. He advised me that Tire Day went way above and beyond where we thought it would go. So I'll have some numbers for you next month on how much they collected and everything but I talked to him this morning. He said it was amazing how many tires they collected over the weekend.

Redistricting: Also, I got some more good news. I have a letter here from the Office of the Attorney General. They had some questions regarding our redistricting. So Mr. Wright, Jamie and myself did some back and forth with them answering all the questions they had. So we finally got this letter dated April 5, and it says on the second page. Under these facts, we found no reason to object to Buckingham
County’s proposed changes to its voting practices. Accordingly on behalf of the Attorney General and pursuant to Virginia Code section 24.2-129. This letter serves as Attorney General’s certification of no objection to the proposed changes. So we got a letter of no objection for our redistricting.

**Miles:** Good news. Thank you, Mr. Carter. And just to remind everybody what is it, May 1st is when the new lines come into play?

**Carter:** Yes, sir.

**Miles:** Okay. Thank you.

**Carter:** A lot of hard work. And I thank Mr. Wright and Jamie again and all people served in that committee for the redistricting.

**Re: Informational Items**

**Miles:** Next on the agenda, Item P, you have your informational items, and unless anyone has any questions or wants to point anything out, we're going to continue there.

**Re: Other Board Member Matters**

**Miles:** Any other board member matters for item Q?

**Chambers:** I got one.

**Miles:** Yes, sir. Vice Chairman Chambers.

**Chambers:** Mr. Chairman. My understanding that the girl’s team went undefeated this year. I think we should recognize them. Basketball.

**Matthews:** Yeah. James River District Champions.

**Miles:** Yeah, they did really well. You want to put that in form of a motion.

**Chambers:** I make a motion.

**Miles:** Okay, motion by Vice Chairman Chambers, seconded by Supervisor Matthews to recognize the girl’s basketball team on their district championship. Good news. All in favor, please record your votes, aye. Those opposed, no. Has everyone voted? It's unanimous.
Vice Chairman Chambers moved, Supervisor Matthews seconded and was unanimously carried by the Board to recognize the Girls Basketball Team for winning the James River District Championship.

Miles: Are there any other board member matters, gentlemen?

Bryan: Yes, sir. So I'm on CSA Board. And I can't make the meetings because of the times that the meetings are taking place. So I'm going to need someone to replace me on the CSA board.

Miles: Are you looking for us to take action tonight on that?

Bryan: The sooner the better.

Miles: Alright, Supervisor Bryan, when do they meet?

Bryan: Once a month, the third Wednesday of the month. CSA, Comprehensive Services Act.

Carter: It is in the mornings.

Miles: So it has to be a board member not staff?

Carter: Yes, a Board member.

Miles: Does anyone have any interest on serving on the CSA board, Gentlemen?

Carter: We have a staff member, Kevin serves.

Matthews: What day of the week is it?

Hickman: Wednesday, and this upcoming month it's on the 27th but usually it's on the third Wednesday of the month. April is the 27th.

Bryan: It's quite interesting to sit on that Board.

Bryan: Time is just wrong time.

Bryan: It is.
Miles: That's what makes it hard. Evenings will be one thing. So do we want to continue this or do we need to make an appointment tonight Mr. Carter?

Carter: If want to see if I can serve on it as well. Until you guys find someone?

Bryan: Sure.

Miles: As long as the board's okay with that. Are y'all okay with that, Supervisors? Okay.

Matthews: I'll think about it between now and next month.

Carter: Never mind, I have meetings that day too in Farmville.

Hickman: So the issue is, is one who resigned and has left and now the only individuals left not including Mr. Bryan, are the quorum.

Miles: So Supervisor Matthews, in all seriousness?

Matthews: I'll do it.

Miles: Okay.

Chambers: I make a motion to put Mr. Matthews on it.

Miles: A motion has been made by Vice Chairman Chambers, seconded by Supervisor Davis to appoint supervisor Matthews to the CSA board. All in favor, please record your vote Aye. Those opposed, no. It's unanimous. Congratulations, Supervisor Matthews.

Vice Chairman Chambers moved, Supervisor Davis seconded and was unanimously carried by the Board to appoint Supervisor Matthews to the CSA Board.

Miles: Are there any other board matters that you want to have discussed? Okay.

Re: Executive Closed Session

Miles: All right. Next item is Item our executive closed session.
Chambers: Mr. Chairman, I move to go into Executive Closed Session. Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiation strategy of the public body. Code 2.2-3711.A.3.

Miles: So the motion has been made by Vice Chairman Chambers, seconded by Supervisor Bryan to enter into executive closed session as stated. Those in favor please record your votes, Aye. Those Opposed no. That is unanimous. We are in closed Session.

Vice Chairman Chambers moved, Supervisor Bryan seconded and was unanimously carried by the Board to enter into Executive Closed Session under the above stated Code of Virginia.

Re: Return to Regular Session and Certification

Miles: We need a motion to return to regular session and certification.

Davis: So moved.

Miles: Motion by Supervisor Davis and seconded by Supervisor Bryant to return to open session and this is also a certification at the best of each board members knowledge only business matters related the codes of which the executive meeting was convened was discussed or considered in closed session. Ready to vote? All in favor, please record your vote aye. Those opposed no. That motion carries unanimously.

Supervisor Davis moved, Supervisor Bryant seconded and was unanimously carried by the Board to return to regular open session and certification of items discussed.

Re: Action as a result of Executive Closed Session

There is no action as a result of closed session.

Re: Recess to reconvene

Miles: So what we'll do now is recess to reconvene to Monday April 25, 2022 at 6pm to consider adoption of the budget. So we are in recess.
ATTEST:

Karl R. Carter  
County Administrator 

T. Jordan Miles, III  
Chairman