

**Buckingham County
Board of Supervisors
Monthly Meeting
April 18, 2016**

At a regular monthly meeting of the Buckingham County Board of Supervisors held on Monday, April 18, 2016 at 7:00 p.m. in the Peter Francisco Auditorium of the Buckingham County Administration Complex, the following members were present: Joe N. Chambers, Jr., Chairman; Robert C. “Bobby” Jones, Vice-Chairman; Donald E. Bryan; Don Matthews; E. Morgan Dunnavant; Harry W. Bryant; and Danny R. Allen. Also present were Rebecca S. Carter, County Administrator; Karl Carter, Asst. County Administrator; Rebecca S. Cobb, Zoning Administrator and E.M. Wright, Jr., County Attorney.

Re: Call to Order

Chairman Chambers called the meeting to order.

Re: Quorum

Chairman Chambers certified there was a quorum. Seven of seven members present and the meeting could continue.

Re: Invocation and Pledge of Allegiance

Supervisor Allen gave the invocation and the Pledge of Allegiance was said by all who were in attendance.

Re: Announcements

Bryan: Mr. Chairman, I do need to read a statement since we are going to be talking about the budget.

At this time I have a statement that I have to read. I am advising that I have sought an opinion from the Commonwealth’s Attorney concerning any conflict I may have in participating in discussions and voting on the County’s Budget because I am a school teacher for the Buckingham County School System. I have received a written opinion from Mr. Wright that I can participate in the discussions and vote on the Budget matters. The Code of Virginia requires that I make a statement concerning my situation.

Accordingly, I make the following statement for the record:

1. I will participate in the discussions and vote on matters relating to the adoption, as well as the adoption, of the 2016-2017 Board of Supervisors’ budget for the County;

2. I am a school teacher employed by the Buckingham County School Board, which is funded in part by allocations from the Buckingham County Board of Supervisors;
3. I am a member of a profession, the members of which are affected by the transaction; and
4. I am able to participate in the transaction fairly, objectively, and in the public interest.

Re: Approval of Agenda

Jones: So moved.

Allen: Second.

Chambers: Motion by Supervisor Jones, second by Supervisor Allen. Any questions? All in Favor.

Supervisor Jones moved, Supervisor Allen seconded and was unanimously carried by the Board to approve the agenda with the following addendum:

Q. Other Board Matters

2. Supervisor Chambers: Letter of Congratulations for Zion Baptist Church celebrating their 125th Anniversary

Re: Approval of Minutes

Allen: So moved.

Bryan: Second.

Chambers: Motion by Supervisor Allen, second by Supervisor Bryan to approve minutes. Any questions? All in favor?

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

Re: Approval of Claims

Allen: So moved.

Bryan: Second.

Chambers: Motion by Supervisor Allen. Second by Supervisor Bryan to approve the claims. Any question on the motion? All in favor?

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

Re: Public Comments

Chambers: We have a sign-up sheet and when your name is called, come up to the podium. You have three minutes.

Calvin Booker: Curdsville District: Good evening Gentlemen. I've come to talk about the library for Buckingham County. How many minutes do I have?

Chambers: Are you speaking for a group?

Booker: Yes, I'm speaking for a group.

Chambers: You have 5 minutes then.

Booker: I probably won't use all that. I just want to come to you, I know it's your budget tonight, I know you have a lot of things on your mind. We have the Friends of the Library that have hope for a new library in Buckingham County. I'm just coming to you today asking you to open up your hearts. I know we had prayer that said you would look at things. I know you can look at something to work with the people of Buckingham County in order for them to have a nice decent library in Buckingham County. I know the one we have, we say we have one. We say we want to look at Dillwyn Primary School. That's 50 years old. We need to look at something for now and the future. I go around to different places and it's good to see the Board of Supervisors name on something that they looked at for the future. I looked at something at the school the other day from 1964. It was a plaque that had people's names on there that had a vision to build a school. I look at the plaques and different things we have around here but everything we have set to do, we have names that say we approved for this action to take place. We have a library. Look at a little kid in the future that goes to that library and they look at that plaque with your names on it that said you looked at the future and you looked at them and a vehicle that wants to help them and a new library will do that. I'm speaking for what I see as a citizen of Buckingham. That's all the time I have. I just want to let you know that I appreciate your time. God Bless the Board of Supervisors and God Bless America. Thank you.

Mark Peake: Good evening, Chairman Chambers and members of the Board of Supervisors. My name is Mark Peake. I'm a guest from Lynchburg, Virginia coming to see yall tonight. I'm here in case Tom Garrett who is your current State Senator becomes our next Congressman. Robert Hurt is retiring this year and Tom Garrett is running to get that nomination. If he gets that nomination, we'll find out on May 14th and wins the election in November, we'll need to have a special election to replace him and I hope to be that person to replace him. I just want to introduce myself to everybody again. I ran against him 4 years ago and made it through Buckingham plenty of times in and I look forward to coming back again. I'll be running for the Republican nomination. I'm a committed fiscal and social, want to reduce the size and scope of government. I've served as a lawyer in Lynchburg for 26 years. My wife and I have 5 children. Four of which are quadruplets who are turning 19 in two weeks so I'm going to have a lot more time and hopefully our seniors in high school will be heading off to college and out of the house and I'll have a lot more time to dedicate to the 22nd Senate District if it does come open and I

will work hard. Talking with Mr. Dunnivant, Supervisor Dunnivant who I saw in Cumberland Board of Supervisors several weeks ago, one of the big concerns I know the Board of Supervisors have are unfunded mandates from the state. I will tell you, Kim Payne who is in Lynchburg City Manager and Tom Garrett were put on a special committee to look at unfunded mandates and unfortunately Kim Payne retiring and Tom Garrett is moving on so I think that committee is gone but I will do my best to do something to revive that committee. It hits the cities, it hits towns and it hits counties. I told Mr. Dunnivant, and I will tell and commit to you nothing is worse than a Politian that is in Richmond going around to all the communities it represents bragging about not raising taxes when he's making yall do it and sending unfunded mandates of you are going to have to do this but we are not going to pay for it. Your local Board of Supervisors, we'll let yall take the heat for it. That's not right and I will fight against unfunded mandates. I'll be through a lot more. We will find out on May 14th if Tom has that nomination. I look forward to hearing from you and to talking to you to know what your concerns are. I'd love the opportunity to represent the citizens of Buckingham in Richmond. I look forward to talking to you down the road. Thank you.

Quinn Robinson: District 4: Good evening, members of the Board. My name is Quinn Robinson. I live in the Andersonville area. I'm speaking for myself as usual. A couple things I'd like to cover. The first one is a request for all of you to please locate and use your microphones. We can't hear very often. I used to sit in the back and had to move up front because I couldn't hear anything and it hasn't improved. Thank you. I wanted to mention the county's calendar. I was surprised to read the coverage in the Herald about the budget meeting that was voted on from a work session or something and it's my understanding from reading the statute that all meetings have to be notified. That meeting and work sessions are considered part of that. They have to be notified and they should be on the comprehensive calendar. I don't know why it wasn't there. It seems to be an omission. I would have liked to have heard that. I also understand that after or prior to the March 14th meeting there was a meeting with the Commonwealth Regional Commission. I would have like to have been to that. It was before the meeting. No notice again. It's a critical shortcoming. CRC, Commonwealth Regional Commission were the ones who brought us the pipeline and I think they should stand accountable for that with all the false promotion. One of the other things is not that we are having these issues about the library and this is very important, at some point the Virginia Growth Alliance was going to market the of schools and last month you caused the assessment of the primary school in Dillwyn to be reviewed and to see if its sufficient for what's being proposed. What did the Virginia Growth Alliance do if they are marketing it? Did they not do that? What are they being paid for? How does that work? They should have already had that data done and in the books. I also hope that at some point you can get the library meetings and the liaison meetings on the official comprehensive calendar. It's important. It's the law. It's openness. Thank you very much.

Marie Flowers: District 3: This is more like an announcement. I'd like to invite all of you to the Spring Get together at Ellis Acres on April 29th from 6 to 9. I'll give you the flyers. Everybody's invited. It will be in Friday's paper also. Thank you.

Frank Howe: District 4: Before I begin I just want to make a quick comment of my admiration of Representative Jones. He is here after a surgery that I experienced several years ago and you being here this evening amazes me and it's a sign of your dedication.

Jones: Me too.

Howe: Now that I praised you, I want to blame you. I want to speak against the motion that was made and passed last meeting to look into the Dillwyn Primary School as a possibility of a library. You are going to waste time and you are going to waste money. You may need to evaluate that building but it is in no way going to turn out to be an acceptable alternative for the library. It is too big. You have no real plans to house anything else in there. Pipe dreams were mentioned but there is not real plan for that building. The floor load in that building will not hold a library and all the roof will have to be supported when you take out the interior walls. You are going to waste an immense amount of money if you every try it and the building is way too old. I'm asking you to please move off that idea and get back to building the building we need and if you want to evaluate that building somewhere down the road for some other use, have at it but don't waste time on bringing us our new library. Thank you.

Marie Sweeney: District 5: Good evening. I'm Marie Sweeney and I'm from District 5 and I'm also here to talk about the library and last month's motion to look into the school. That school has been looked into at least twice before so it's a waste of taxpayer money, number 1 to look into it again and spend our money when it could be spent more usefully. I agree with everything that Frank Howe said and I would hope that all of you would look into this because it's not only Supervisor Jones who made the motion but the rest of you supported it unanimously. That is positively ridiculous. I resent the fact that my taxpayer money is being used for something that has already been looked into. Reconfiguration of the building will cost money. The lead and asbestos that was found in it may not be a problem now but when walls start coming down, it will become a problem. That's an additional expense for abatement. Abatement has to be done by certified people. So there's more waste of money. Please reconsider the motion and the decision that you all made on this and let's get on with business. We did all you asked for regarding the library. It was a little over \$3.5 million to start with and it's now down to \$1.8 million. So we have done whatever you asked for. You granted us a piece of land. We went over that. Now what? Please reconsider and get moving on this library. We need it. Thank you.

Re: VDOT Road Matters

Carter: We've been advised that since this is not the regular time for the meeting they had another meeting to go to. If you have any concerns, we can take those to them.

Chambers: Any board member have any concerns?

Bryan: Can you find out if they are going to repave 650? If they are going to advertise it to let people know? Seems they scraped in a couple areas and graveled it.

Allen: 631 has a lot of traffic on it right now for the ball field. The edges of the road are bad and ask them if they can at least rework the edges going to the ballpark.

Re: Public Hearing: Gold Hill School Property and Zoning Ordinance Changes

Cobb: The first item I have for you tonight is the public hearing on the Gold Hill School and property and along with that is some changes to the Zoning Ordinance. This was brought to the board several months ago the idea to rezone that property for marketing purposes. The Planning Commission reviewed that request and is recommending rezoning that to Light Industrial as well as amending the Zoning Ordinance to clear that up to make sure we are only looking at light uses which are going to be mostly inside. Assembly and that type of thing. This is Tax Map Section 68, Lot 37 containing approximately 25 acres on N. James Madison Highway on Gold Hill School Road in the Marshal Magisterial District. This property is currently zoned A-1 Agriculture and we ask to rezone that to Light Industrial M-1 as well as amend some items in the light industrial district within the Zoning Ordinance. Are there any questions for me from the Board at this time?

There were none.

DISTRICT 5 - INDUSTRIAL DISTRICT - LIGHT CM-D

Purpose

This district is established to encourage the development of manufacturing and wholesale business establishments which do not produce high levels of smoke, smell, noise, light, dust, and other nuisances, which operate primarily within enclosed structures, and which do not deal with large volumes of customers on a continuous basis throughout the day. It is expected that uses in this district are to be operated from within a building. Limitations on height of building, horsepower, heating, flammable liquids or explosives, controlling emissions of fumes, odors, or noise, and landscaping may be imposed to protect and foster environmental desirability while permitting industries to locate near a labor supply, provided buffering districts or buffering land is provided.

Permitted Uses

Within the Light Industrial District (M-1) the following uses are permitted but not limited to the following:

Uses that are assembling in nature

Manufacturing uses are only permitted if there is no discharge other than sewer and low levels of noise, smell, light and dust.

Assembly Plants

Churches -cemeteries, manses

Data processing centers

Food and Food products -frozen food manufacturing, candy manufacturing, bakery, beverage and

bottling

Furniture, Electronics, and Hardware -,upholstery, Hardware store,jewelry and watch manufacturing,

Grocery, Gas and Convenience Stores – automobile wash stations

Garages -lube shops, machine shop,

Manufacturing of the following:

- a. Electronic components and devices
- b. Medical, drafting, metering, photographic or electronic and mechanical instruments
- c. Musical instruments and novelties
- d. Other manufacture/assembly operations of similar scale and intensity to the above and provided there is no air discharge requiring smoke stack approval

Metal cutting and fabrications

Motels/Hotels

Professional offices

Contractors'

Retail- Hobby shop, Novelty shop,

Warehouses, storage and distribution centers

Wood/Lumber products -lumber manufacturing, pulpwood processing, woodworking shop,

Welding

Special Use Permit

The following uses shall be permitted only by special use permit approved by the Buckingham County Board of Supervisors but are not limited to the following:

Brick & Block Manufacturing

Butcher shop

Dry Cleaning

Flour Milling

Quarry

Meat & Poultry Processing

Mining

Vegetable Oil Processing

Chairman Chambers declared the public hearing open for comment.

No one had signed up to speak.

Chairman Chambers declared the public hearing closed.

Jones: I make a motion, Mr. Chairman, that we approve that.

Dunnavant: I second.

Chambers: A motion by Supervisor Jones, second by Supervisor Dunnavant to approve. Any questions? All in favor. 7 yes.

Supervisor Jones moved, Supervisor Dunnivant seconded and was unanimously carried by the Board to approve to rezone the Gold Hill School Property from A-1 Agriculture to M-1 Light Industrial and to make the above stated changes to the Zoning Ordinance.

Re: Public Hearing: Dam Break Inundation Zones

Cobb: The other item I have for you tonight is a public hearing regarding the Dam Break Inundation Zones. Kelly Snoddy and I have been working with the Planning Commission on this. Kelly is with the Peter Francisco Soil and Water Conservation District and they maintain the dam structures and had studies done regarding their flood areas and so with regards to that we are trying to make public aware and trying to prevent them from building in one of these flood areas so we are asking to add some language to the Zoning Permit itself when people come in to get a dwelling permit they would check off and I would help them do that because I have the maps to assist them with that and there is some information in the zoning ordinance regarding that as well. Are there any questions for myself or Kelly Snoddy is here as well as her engineer if you have questions for either of them?

Chairman Chambers declared the public hearing open the public hearing for comments.

No one had signed up to speak.

Chairman Chambers declared the public hearing closed.

Dunnivant: I'm going to move that we accept the changes to the zoning ordinance about the inundation zone but I would ask that we adjust the language to the effect of "if a residence is built for speculation or immediate resale or subdivided development the regulation as proposed shall stand. If the residence or structure is built by an owner occupant for the owner's personal use being made aware of the potential for flooding shall be sufficient and the requirement for a certified registered design professional shall not be required for private occupancy."

Bryant: So you are doing this for private.

Dunnivant: Yes, for a private person. If it's a developer or somebody that is routinely in the business of it, then yes, they need a professional. The fact that we are making them aware that they are in a spot that might flood, when they come see Mrs. Cobb. That's all we need to do. We don't need to ask them to spend any more money.

Allen: Does that work out good for you Mrs. Cobb? Do you understand what he's saying?

Cobb: I just want to add one comment because we haven't spoken about this a lot. I want the Board members to understand, when we talk about this being a flood area, this isn't like we have a lot of rain and the James River or Slate River rises up and creeps into areas. This would be a break of a dam and a wall of water 17 ft., 20 ft. wall of water comes through an area. That's what we're looking at in this situation and I just want to make sure everyone understands that.

Dunnivant: Yes, that's an inundation zone.

Cobb: Yes.

Dunnivant: The public built those dams and we have an obligation if somebody comes and wants to build in that area to let them know they might get washed away one day. But I believe that's as far as our obligation goes is to tell them and not require them to hire a design consultant to build a building that they know could potentially get washed away. If after we tell them, they are probably going to decide not to build their anyway, I hope. If it is their land and they are a private individual and not building it for commercial purposes, then they should be allowed to do their thing. We've got an obligation to tell them but we don't have an obligation to hold their hands.

Carter: Question, if they would decide to sell that, would there be somewhere the buyer would know.

Dunnivant: No different than if somebody went to buy one that's there now.

Bryant: The buyer would have to be aware of what's going on and what it is to start with.

Allen: So that would be something they would put on a plot when they build the place?

Cobb: There is no requirement. Not necessarily no.

Allen: So the second person would not know.

Dunnivant: While we are discussing it we can add that to it. When the land is rerecorded show it being in an inundation zone.

Cobb: We talked about that some in the Planning Commission and you don't really have a mechanism or way to mandate that requirement and to know if something is being sold. I mean, we don't have a way to...

Dunnivant: I don't think we have an obligation to a private person that are otherwise capable to build their own structure require it to be designed by a design professional if they are going to use it themselves for their own person use. I understand if it's being built for someone in a routine business of building houses for resale or if it's in a subdivision. On a subdivision plat isn't it put on the plat if it's in an inundation zone when you review the subdivision plat.

Cobb: There are state requirements that if someone is doing a subdivision of I think it's three or more, then yes there are requirements that they have to reveal they are in an inundation zone. So that does take care of it if it's a developer doing something large like that. The other reason to for making it a little tougher for someone to do this is if someone does build in an inundation zone that currently does not have dwellings in it or just one or two, they come back and study these and find another dwelling then it changes the hazard classification which then also means

Peter Francisco and the state will have to do other upgrades which is also other costs to make them safer.

Dunnivant: But it's their property. They own it. We don't. If we require them to do more, then that's a taking without compensation. I do believe that we have an obligation to let them know that they are in a hazard zone. But we don't have an obligation to protect them anymore than holding their hand crossing the street. Just let them know they are there and let it go at that.

Flowers: Can I ask a question?

Chambers: No.

Flowers: No? That won't make the county liable for a lawsuit?

Chambers: Maam, we are past the comments. Thank you.

Flowers: Ok.

Carter: One comment regarding the liability, they will run into problems when they go to get their insurance. The insurance company will call Rebecca, but if there was some way a form can get filled out where they sign saying they know that it's in the zone.

Dunnivant: That's on the zoning application.

Cobb: It's going to be added to the zoning permit application and they will have to check yes it's in the zone and they have to sign that document.

Dunnivant: It's on there. They are an informed individual. I believe that's as far as our obligation should go.

Matthews: There are 17 of these sites. Is that correct? Is that how I'm reading this?

Cobb: There are 17 in Buckingham County which is the most in Virginia.

Matthews: Right. Would it really be that hard to go back and put it on the map to show those are inundation zones for that piece of property? Would that be that time consuming for 17 parcels?

Cobb: It's more than 17 parcels. There are 17 dams. There are several parcels around each dam and that varies depending on size of parcels and size of the dams.

Dunnivant: Mr. Matthews, the map has been made. The map exists.

Matthews: I know that.

Dunnavant: I made a motion that we accept it with this change.

Matthews: Second.

Chambers: There's a motion by Supervisor Dunnavant and a second by Supervisor Matthews to accept it with the changes. Any questions on the motion? Let's vote. 7 yes.

Supervisor Dunnavant moved, Supervisor Matthews seconded and was unanimously carried by the Board to accept the changes to the zoning permit application and ordinance with the suggested changes.

Re: Public Hearing: Proposed FY2016/17 Operating Budget and Tax Rates

Carter: Good evening. Tonight I'll be presenting the proposed 2016/17 Operating Budget and proposed Tax Rates.

Buckingham County, Virginia

Proposed 2016-2017 Operating
Budget

- This Proposed Budget is Contingent Upon Approval of All State, Federal and Local Proposed Revenues Being Received.



4/21/2016

Rebecca S. Carter

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Proposed Tax Rates

- Real Estate: \$0.55
- Public Service Corporation: \$0.55
- Public Service Corporation
Personal Property Tax: \$4.05
- Personal Property: \$4.05
- Machinery/Tools: \$2.90
- Merchants Capital: \$1.00
- Air Craft: \$0.55

4/21/2016

Rebecca S. Carter

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Proposed Real Estate Tax Increase



4/21/2016

Rebecca S. Carter

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- **A tax rate increase is never a widely aspired resolution. Not for the governing body and not for the tax payer.**
- **However the services provided to the public and paid by taxes are widely expected and in most cases mandated.**

4/21/2016

Rebecca S. Carter

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The Proposed Tax Rate Increase

- A 5 cent real estate tax rate increase is proposed. This 5 cent tax increase will provide
- \$710,000.00 in real estate (\$142,000.00 per penny) and \$250,000.00 (\$50,000.00 per penny) in Public Service Corporation Tax.
- \$960,000.00

4/21/2016

Rebecca S. Carter

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This is a proposed increase in revenue of \$960,000 through means of a tax increase.

TAX STABILIZATION FOR THE ELDERLY AND DISABLED

The County has a program for the disabled and elderly. This is the Tax Stabilization Program. If a citizen qualifies their values or tax rate will not change.

There also is a program that exempts United States Veterans from paying real estate tax if they are disabled due to their service in the United States Military.

4/21/2016

Rebecca S. Carter

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APPLICATION PROCESS



- The Tax Stabilization application must be filed after April 1 but before July 1 of every calendar year. Applications can be obtained from the Commissioner of Revenues Office. A copy of the Ordinance can be found on the County Web Site or from the Commissioner of Revenue or County Administration Office.

4/21/2016

Rebecca S. Carter

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WHAT IMPACT WILL THE FIVE CENT TAX INCREASE HAVE ON A PROPERTY OWNER?

- The impact will certainly vary according to the property value.
- Using an average \$200,000.00 home value the following demonstrates the difference:
- 50 cent tax rate: Taxes \$1,000.00 per year
- 55 cent tax rate: Taxes \$1,100.00 per year
- **\$50.00 per tax billing or \$100.00 per Year.**

4/21/2016

Rebecca S. Carter

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- **The Five Cent increase will cost the taxpayer about \$50.00 more per year for every \$100,000.00 value.**
- The Five Cent tax increase will bring increased revenue to the County in the amount of \$960,000.00.

4/21/2016

Rebecca S. Carter

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How is the tax increase proposed to be spent?

The presented budget included funding of \$76,999.00 for school pay increases/other personnel changes. It did not have sufficient Funds for the following items that the Board included in the budget:

- **2 new school buses:** - 180,000.00
- **Add School Maintenance:** - 45,000.00
- **Ident A-Kid Software :** -16,333.00
- **2 special Ed Vehicles:** - 34,000.00
- **=** **\$275,333.00**
- **Additional anticipated**
- **School VRS For 2017/18** -240,000.00
- **=** **\$515,333.00**

4/21/2016

Rebecca S. Carter

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The presented budget did not have funds available without dipping into reserves for some of the items the Board voted to put into the budget.

We be amidst if we didn't look to the next year knowing we have that expense coming.

Why is a Tax Increase Being Considered?

- The additional funding for the schools of \$301,999.00 is some of the purpose. The \$444,667.00 plus the \$21,000.00 (reserve before the proposed tax increase) will provide a reserve for unexpected expenditures, **provide safety if collections are down, and will provide the county with a balance that will allow the county to continue to receive a favorable bond rating.**

4/21/2016

Rebecca S. Carter

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The budget I presented to the Board had a reserve of \$21,000. That's a little scary. That's before the proposed tax increase.

- This additional money will help the county to be able to do some capital projects, that will result in future savings; such as improvements to the county waste sites and working toward the goals of the Solid Waste Management Plan. **But... money is needed upfront to reach these goals.** Money is also needed to maintain the buildings we have, not keeping up with maintenance of the buildings will also result in increased future cost.

4/21/2016

Rebecca S. Carter

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Striving to Make Our County More Marketable

- We are working to promote economic development to help create additional tax base, however in most cases the county needs to spend money to prepare and attract prospects.
- A new water facility has been completed to increase the water capacity, the sewer facility is near completion of an upgrade that will double the capacity.

4/21/2016

Rebecca S. Carter

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Striving to Make our County More Marketable

- The County has completed a study and is in the early design stage of providing sewer connections to the intersections of Route 60 and 15. The completion of this project is necessary to open up that area for business growth. This cannot be accomplished without spending money. We have repeatedly found that prospective business and industries do not want to know what you plan to do they want to know what we have in place.

4/21/2016

Rebecca S. Carter

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As you seen with 15 & 20 once we got the water and sewer there, it opened up for businesses on all corners. It is the consensus of the Utilities Committee and the Board of Supervisors that the

residential users of the systems shouldn't have to pay for what the county is looking at to attract economic development. We've worked out a plan to pay for that.

Financial Security

- **The additional money will help to secure the Protection of the \$4,200,000.00 ending year balance.**

4/21/2016

Rebecca S. Carter

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Going through the budget, I hope you all will see here, we didn't just add on things we needed for the budget. We worked real hard to try to reduce anything we could reduce to make up for what we will get to a little bit of breaking down what we needed to increase.

Reductions In this Proposed Budget

\$331,574.00



- Due to adjustments in line items to allow funding for line items that need additional funding and due to the need to reduce spending I have reduced general government expenditures (**does not include education or VPA**) in the amount of **\$92,589.00**
- General Government Committed Reserves has been decreased by **\$238,410.00**
- The Courthouse Debt Payment decreased **\$575.00**

4/21/2016

Rebecca S. Carter

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That's not a good sign when you have to decrease your reserves to put it over in a line item. It kind of gives you an idea that you are starting to get into a little bit of trouble. Keep in mind when we get to the end of this presentation how fortunate Buckingham County is.

Increased Local Expenditures (all funds) \$753,062.00

- **School Operations: \$301,999.00 (includes \$180,000.00 for two new buses)**
 - **School Debt Service: \$393,089.00**
 - **VPA Operations: 7,641.00**
 - **School One Time**
- Committed Reserves: \$ 50,333.00**
\$753,062.00



4/21/2016

Rebecca S. Carter

The committed reserves for the schools is the two special Ed vehicles and the Ident-a-kid security system for all the school buildings. When you look at that one big debt service, I think we've done pretty well. We are trying to switch things around.

Overall Reductions vs Increases

- **New Overall Local Proposed Expenditures: \$753,062.00**
- **Reduced Overall Local Proposed Expenditures: \$331,574.00**
- **I later in this presentation will address increases and decreases in every department.**



\$421,488.00 new expenses.

4/21/2016

Rebecca S. Carter

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- While this proposed budget demonstrates a total of **\$421,488.00 in increased expenditures it is important to understand that \$393,089.00 of this \$421,488.00 is additional school debt payment.** As you will see as we go through this presentation, reductions have been made to help to offset the additional expenses.

4/21/2016

Rebecca S. Carter

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New REV vs. New Expenses

Standing Revenue Increase:	\$167,671.00
Tax Rate Increase:	960,000.00
Expenditure/Reserve Reductions:	330,999.00
Courthouse Debt Service Decrease	575.00
	\$1,459,245.00
School Operations and bus Increase:	-301,999.00
School Debt Payment increase:	- 393,089.00
New School Committed Reserve	- 50,333.00
New VPA increase:	- 7,641.00
	\$753,062.00
EQUALS	
Reserve for Contingency:	\$706,183.00

4/21/2016

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We will talk about the reasons for each of those.

That hasn't taken away yet the VRS the school will need in the 16/17 year.

Let's go back a few years for a moment....

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In 13/14 we did a reassessment. We did propose a higher tax increase. We increased the rate by \$0.02. We probably needed to do \$0.06 but the Board wanted to as much as possible put it off. They wanted to see what would happen with the meals tax referendum which did not.

Note: This slide is taken from 2013/14 Budget Presentation

- The School has advised that the Virginia Retirement mandated school teacher retirement will climb about an additional \$700,000.00 over the next six years. That will result in an increase of about \$117,000.00 a year. Bear in mind in the previous presentation that the schools VRS will increase \$423,650.00 in the upcoming year. This \$700,000.00 will be in addition to the \$423,650.00. **Total \$1,123,650.00.**

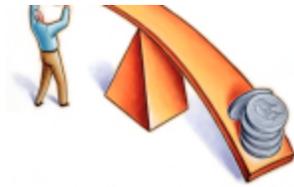
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This is averaged out in trying to plan. This is a mandated responsibility of the Buckingham County General Fund. We are at \$947,000 to date. Over the last 3 years county wide, schools, social services, general government, that's how much it's increased. This included, this is another mandate, it used to be for the employees the local government paid 100% of the employee's retirement. The state decided the employees would have to pay 5% of their retirement but they mandated, this was school and general government, law enforcement, everyone, they mandated that the local government give that employee a pay increase for that 5% which ended up being 7 1/2 % to cover what was going to come out of their checks. That sounded good for the employees for a couple years, but any pay increase you get after that time, you pay 5% of that increase. It's interesting.

- The total **NEW LOCAL DOLLARS** that is the mandated responsibility of the Buckingham County General Fund as of 2017/18 will be approximately \$1,186,000.00 (\$947,000.00 to date) over the last three years. (county wide, all departments). This includes the new mandate that the employee pay 5% of their VRS from their pay. Prior to 2013/14 the County paid 100% of the employees VRS.



- **So where are we now as far as the information presented in 2013-14?**
- **The School VRS by 2017-18 will hit about the \$665,000.00 of the expected \$700,000.00 for the School System (three years instead of six years) HOPEFULLY, the increases have come in an amount greater than the averaged amount and will not have such a large impact in future years.**

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VRS Mandates



- So county wide (schools, general government, VPA) the new money will reach **\$1,186,000.00 by 2017/18**. This represents **about 8.35 cents** in real estate tax. A 2 cent tax increase was implemented in 2013-14 and a 5 cent is being considered this evening. **This does, in my calculation; demonstrate that the county is managing the new mandates and other increased cost of operation as efficiently as possible.** I believe I can justly perceive that without this VRS mandate, most likely the County would not be in a position to face the need to raise the taxes.

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Total Proposed Operations Budget

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The Total Proposed Operating Budget

- **Revenues/Transfers/Beginning Year Balance**
- **Local Revenues: 16,760,892.00**
- **State Non Categorical Aid: 1,642,014.00**
- **State Categorical Aid: 1,507,485.00**
- **Federal QSCB: 420,000.00**
- **School Revenue: 16,836,779.00**
- **VPA/Comprehensive Serv. Revenue: 2,639,019.00**
- **Transfer From Sheriff's Fund: 16,637.00**
- **Transfer from Water Fund: 75,000.00**

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- **Total Revenue:** **\$39,314,652.00**
- **Water /Sewer:** **\$1,747,832.00**
- **Beginning Year Balance:** **\$4,200,000.00**
- **Beginning Eco Dev Balance:** **681,385.00**

- **Total Revenues/Transfers/Beginning Balance**
- **\$46,527,043.00**

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Many ask what is the Economic Development Balance? That is one time money that the county has received from sale of property and timber in the industrial park. It's not an annual revenue coming in. It's a onetime thing put into a reserve should something come along to prepare us for economic development.

Total Expenditures

- **General Gov Expenses:** **\$8,115,845.00**
- **School Expenses:** **23,833,986.00**
- **VPA/Comprehensive Serv.:** **3,324,308.00**
- **Courthouse Debt Serv.:** **548,840.00**
- **School Debt Service:** **2,928,331.00**
- **Commitments to Fund Balance:** **1,827,901.00**

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Those also will be broken down. I want everyone to know where the money is going. It's good to report too that this is the second year that this building has been paid for and we don't have a debt payment out there.

- **Water/Sewer Services:** **1,747,832.00**
- **Total Expenses:** **42,327,043.00**
- **Estimated Yr End Bal:** **4,200,000.00**
- **Total Budget:**
46,527,043.00

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Local Review

- **Total Local Revenue:** **\$16,760,892.00**
- **Non Categorical Aid:** **1,642,014.00**

- **Total Revenue:** **\$18,402,906.00**
- **Transfers from Sheriff's Fund:** **16,637.00**
- **Transfer from Water Fund:** **75,000.00**
- **Eco Dev Reserve:** **681,385.00**
- **\$19,175,928.00**

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The non categorical aid is money we get from the state that doesn't tell us where we have to spend it. It's pretty much the Personal Property Relief.

Local Money Expense

- **Government Expense: \$6,608,360.00**
- **School Operations: 6,997,207.00**
- **School Debt Service: 2,508,331.00**
- **VPA/Comp Services: 685,289.00**
- **Court House Debt Service: 548,840.00**
- **Expenses: \$17,348,027.00**
- **Commitments Fund Balance: 1,827,901.00**
- **Total Proposed Local Expenses: \$19,175,928.00**

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Breaking Down The Budget

- The **Projected Changes** in Local Funding is as follows:
 - **Real Estate Increase: \$720,000.00**
 - **State Corporation Tax: 250,910.00**
 - **Penalty and Interest increase: 5,000.00**
 - **Machinery/Tools Decrease: -20,000.00**
 - **Mobile Home Tax Decrease: -10,000.00**
 - **Merchants Capital Increase: 5,000.00**

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Real Estate, increase of \$720,000 would come from an the \$0.05 tax increase and the \$160,000 we saw, well maybe not all that, we'll break it down but here was a natural growth in real estate.

State Corporation Tax, we saw a \$910 increase before the tax increase. That is businesses that...the big plus here would be the Bear Garden Power Plant and also with the new pipeline coming through.

- **Local Sales and Use Tax Increase: \$109,000.00**
- The state report (received after the budget work session) disclosed additional money of about \$169,480.00 in this category. Since this additional money is not included in the budget proposed in the advertisement I could not include it in the initial revenues the hearing is being held, I will address this additional money later in this presentation.
- **Consumer Utilities Tax Increase: 10,000.00**
- **Franchise License Tax Decrease: -5,000.00**
- **Motor Vehicle License Tax Increase: 22,000.00**
- **Bank Stock Taxes Increase: 10,000.00**
- **Permits/Other Licenses Decrease: -2,500.00**
- **Fines and Forfeitures Decrease: -19,200.00**

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I'll address that I did not get the state report until after we had prepared this budget, that report disclosed additional money of about \$169,000. That's great to see. That means people are doing business in our county. That's great to see. We started looking at why we are getting additional sales tax. We wanted to make sure we weren't getting something that would make it be up one year...you may remember the year they built the power plant. We got \$1 million in sales tax that one year. We don't want to be fiscally irresponsible and budget for it. It really appears its natural growth. People are spending in the county. We'll address that later in the budget. That could mean a penny of this increase if the board so chooses.

- Revenue Use of Money Decrease: -500.00
- Revenue Use of Property Decrease: -5,000.00
- Commonwealth Attorn Fees Increase: 200.00
- Waste Collection/Disposal Decrease: -2,000.00
- Miscellaneous Increase: 5,000.00
- State Non-Categorical Aid Decrease -16,000.00
- Categorical Aid (Constitutional Offices and State/Local Agencies Decrease: -4,239.00

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- Transfer from Water Fund: \$75,000.00
- Total Increase in Revenue/Money:
- \$1,127,671.00

Sources:

\$167,671.00 Growth and Water Transfer
710,000.00 5 Cent RE Tax Increase
250,000.00 5 Cent State Corp Tax Increase

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The \$167,671 includes the \$75,000 from the water system for billing and office space and such as that.

Tax Collection Rate Report

- The 2015 collections vs the levy was 95.% with a 16% of Delinquent Taxes to the Tax Levy. The % of total tax collections to the tax levy (includes delinquent taxes collected) is 98.67% resulting in \$2,315,509.00 delinquent taxes on the books at the close of the 2015/16 fiscal year. **It is important to know that some of 2015 taxes will be collected in this fiscal year as April and June appear to be the highest collection months, especially for collection of delinquent taxes, so this number will be less by the end of April.** In the last ten years \$5,514,006 in delinquent RE taxes have been collected. The average delinquent RE tax collections per year is about \$500,000.00. Given the downturn in the economy and increased bankruptcies ; I think the tax collection yield a fortunate percentage. The Treasurer is using any and all means of authority to collect delinquent taxes, but sometimes it takes times for those collection activities to yield the collection of the delinquent tax. (such as tax refund set off debt)

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VPA

- **Virginia Public Assistance Total Proposed Budget is \$1,731,847.00**
- **VPA State: 494,776.00**
- **VPA Fed: 869,699.00**
- **Local: 367,372.00**

This represents an increase in state and federal funds of \$25,418.00 and Local Increase of \$7,641.00. Local Increases are mostly due to Health Insurance Increases.

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Comprehensive Services

- **Total Proposed Budget:**
- **\$1,592,461.00**

- **Local is \$317,917.00**
- **State/Federal is \$1,274,544.00**
- **This does not represent an increase in the Local Mandated funding.**

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As you all know, sometimes during the year it's mandated and they come back and we have to put up more money. Mandated money.

Proposed School Budget

The total proposed School Operational Budget is: \$23,833,986.00

Of this \$22,878,838.00 in operations the local appropriation is proposed at \$6,997,207.00.

This represents \$301,999.00 additional local appropriations for operations.



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NEW SCHOOL EXPENSES



- Pay increases/personnel changes: \$76,999.00
- Additional Maintenance/Operations: \$45,000.00
- Two (2) New School Buses: \$180,000.00
- \$301,999.00

Also for a one-time (non-recurring cost) the County has proposed two special education vehicles as requested: \$34,000.00 and Ident A Kid Security Software \$16,333.00.

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This provides a \$0.50 pay increase for hourly people that have not gotten a raise in a very long time. According to the information we received, this is the additional money the school will need to do that.

Proposed School Budget by Category

Category	
Instruction:	\$16,126,417.00
Adm/Attn/Health:	1,137,044.00
Transportation:	1,973,853.00
New Buses:	180,000.00
Operations/Maintenance:	2,167,336.00
Lease Payment (HW)	114,288.00
Cafeteria Services:	1,186,940.00
Technology:	948,108.00
	\$23,833,986.00

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Breakdown of School Funding Sources

State:	\$13,199,012.00
Federal:	2,065,567.00
Local:	6,997,207.00
Cafeteria BY Bal:	207,000.00
Cafeteria Revenue:	979,940.00
School Local Revenue:	385,260.00
	\$23,833,986.00

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This may change with the Governor's budget. We have to be ahead of everything because we have twice a year tax billing so in order for the Commissioner of Revenue to assess the tax levy we have to place it by the end of April.

Local Categorical School Funding

- **Instruction: \$4,733,951.00 45,936.00 more**
- **Adm/Atn/Hh: 371,362.00 16,330.00 more**
- **Transportation: 592,855.00 2,674.00 more**
- **Buses: 180,000.00 180,000.00 more**
- **Operations: 693,864.00 43,414.00 more**
- **Lease Payment: 114,188.00 4,074.00 more**
- **Technology: 310,887.00 9,571.00 more**

\$301,999.00

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- **Proposed Annual Local Money for School Operations**
\$6,997,207.00

- **Debt Service** **2,928,331.00**
(School DS increase is \$393,089.00)

Total Annual Local Funding for Education:
\$9,925,538.00

Total Annual Local Increase including the debt payments : \$695,088.00
(301,999.00 for operations)

*** It is important to know that the County does receive \$420,000.00**
Federal QSCAB money toward this payment. Originally it was
\$450,000.00 and has decreased \$30,000.00.

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General Government Expenses Increases vs Reductions

- **Total Reductions** in the General Government Expenses proposed is **\$92,589.00** . As we navigate through each department increases and decreases will be demonstrated that brings us back to a **total reduction of \$92,589.00 in expenses, \$238,410.00 in Committed Reserves and \$575.00 in Courthouse Debt Payment.**

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GENERAL GOVERNMENT EXPENDITURES

- **NOTE: The employees under the general government expenses (all but school and VPA)**
- **will see an increase in the health insurance premium of 6.7%. This budget reflects the increased cost to the county for the employer's portion of the Insurance Increase and the employee will see the decrease in their pay check of their portion of the 6.7% increase**

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HEALTH INSURANCE INCREASE

- **Based on the present enrollment the increase to the county is about \$30,660.00 per year. The increase to the employee is as follows:**
- **Employee Plan Only: \$10.00 per month**
- **Employee Plus One: 36.20 per month**
- **Family Plan: 63.40 per month**

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County/Employee Health Care Cost

- **Single Plan: \$589.00**
- **County: \$531.20 Employee: \$57.80**

- **Employee + 1: \$1,090.00**
- **County: \$680.00 Employee: \$410.00**

- **Family Plan: \$1,590.00**
- **County: \$951.40 Employee: \$638.60**

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Based on our average salaries, that's a big chunk of a paycheck.

- **This proposed budget does include a 2% pay increase for all employees under the General Government Operations, granting a 2% to those not covered under the state 2% increase and providing for this increase to commence for everyone on July 1, 2016. The cost to provide this is \$82,000.00. This employer cost along with the employer increased cost for the health insurance is offset by a decreased 2%VRS and other line item reductions in the budget. While the cost to provide the 2% is \$82,000.00 this expense has been reduced from the 3% in the present fiscal year in the amount of \$47,500.00.**

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Breaking Down the General Government Expenditures

Board of Supervisors:	\$80,109.00	+5,989.00
County Administration:	222,103.00	-3,250.00
Auditor/Cost Allocation:	38,500.00	
Commissioner of Revenue:	230,400.00	- 772.00
State: \$76,105.00		
Treasurer:	270,151.00	- 6,642.00
State: \$81,135.00		
Finance/Data Processing:	217,459.00	- 2,265.00
Information Technology:	111,945.00	- 2,126.00

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I want to say too, that the general government VRS decreased 2%. So that kind of help offset the health insurance. So the departments would have to go down 2% for VRS and then up 6.7% for health insurance.

- **Electoral Bd/Registrar: \$163,323.00 +12,586.00**
- **State: \$40,000.00**
- **Circuit Court: \$14,280.00**
- **District Court: 8,870.00**
- **Special Magistrates: 2,500.00**
- **Clerk of Court: 354,673.00 - 4,367.00**
- **State: \$205,000.00**
- **Commonwealth's Attorney: 397,742.00 -5,212.00**
- **State: \$200,000.00**

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Electoral Board/Registrar is a requested increase due to the Presidential Election coming up. This is a one-time increase.

Law Enforcement:	\$1,886,826.00	-43,202.00
State: \$800,000.00		
Emergency Services:	219,155.00	- 728.00
State: \$43,000.00		
Volunteer Fire Department:	277,417.00	+ 9,650.00
Rescue Squad Services:	196,200.00	
Forest Fire Prevention:	27,000.00	
Piedmont Regional Jail:	500,000.00	
Building Inspection:	118,038.00	-562.00

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Volunteer Fire Department is an increase of \$9650 per their request. They requested a 10% increase and our recommendation has a 5%. I was trying to balance the budget. Piedmont regional jail doesn't look it's going to increase next year. If you all remember this is an expense we used to not have but now do.

- **Animal Control: \$130,704.00 -1,216.00**
- **Medical Examiner: \$200.00**
- **Street Lights: \$4,200.00**
- **Refuse Collection: \$876,120.00 +3,957.00**
- **Anti Litter: \$7,155.00**
- **All State Grant**

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- **General Properties: \$576,572.00
+28,996.00**
- **Mostly due to added heating and electrical services and having the maintenance of the Gold Hill and Dillwyn Primary School Buildings.**

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This takes care of everything but school buildings. This is all general properties.

- **Health Department: \$114,085.00**
- **Juvenile Detention: 35,000.00**
- **- 5,000.00**
- **Parks and Recreation: \$160,738.00**
- **- \$5,796.00**
- **Arts Council: \$10,000.00**
- **State: \$5,000.00**

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- **Buckingham County Library: \$162,500.00**
- **+ \$4,700.00**
- **Planning and Zoning: \$93,786.00 +141.00**
- **Commonwealth Regional Council \$15,700.00**
- **Extension Service: \$79,086.00**
- **Fixed Charges: \$314,000.00 -\$80,500.00 decrease (includes workers comp, IDA sewer contract, proposed 2% salary increases)**

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Contributions to Colleges and Agencies Overall Increase of \$8,061.00

- **Crossroads: \$37,000.00**
- **Piedmont Senior Resources: 2,500.00**
- **+ 649.00**
- **Cadre: 2,500.00**
- **Tri County Life Learners: 1,000.00**
- **PFSW Conservation: 10,000.00**
- **VA Retreat: 4,500.00**
- **Ellis Acres Memorial Park: 5,000.00**

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- **Buck Active Seniors: \$5,000.00
+\$5,000.00**
- **Va Growth Alliance: \$17,146.00**
- **Southside College: \$6,361.00 + 776.00**
- **Buckingham After Prom: \$3,000.00 +1,000.00**
- **Piedmont College: \$1,341.00 +34.00**
- **Jaunt, Inc.: \$28,084.00 +3,102.00**
- **Piedmont Area Transit: \$10,000.00**

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- **STEPS: \$28,165.00**
- **VA Legal Aid: 4,812.00**
- **Hatton Ferry: 2,000.00**
- **Longwood Small Bus. 5,849.00**
- **Longwood Visual Arts: 1,063.00**
- **Southside Center for Violence: \$5,000.00**
- **Pregnancy Support Center: \$5,000.00**
- **Boys Girls Club: \$2,000.00 +2,000.00**

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- **Piedmont College Building Fund: \$6,000.00**
- **New Request so it is an increased amount of \$6,000.00**
- **Straight Street was eliminated -\$2,000.00**
- **Meals on Wheels did not make a request - \$6,000.00 and Triad did not make a request - \$2,500.00.**

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Commitments and Assignments to Fund Balances \$1,827,901.00

- **Gene Dixon Park: \$100,000.00**
- **Economic Dev Fund: 681,385.00**
- **Fire Rescue Training: 40,000.00**
- **Library Debt Payment: 250,000.00**
- **School SE Vehicles: 34,000.00**
- **Ident A Kid Software: 16,333.00**
- **Reserve for Contingency: 706,183.00**
- **NOTE:(at least \$240,000.00 of this RFC will be needed in the next fiscal year for the mandate School Teacher VRS)**

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Gene Dixon Park, \$100,000, is an agreement with Mr. Dixon when he gave the property to Buckingham County to put this towards the ball fields and concession stands until the County reached \$1 million.

- **The changes made in the commitment for reserves are; there is no county capital improvements money listed, no fuel reserve money listed, and no reserve toward a solid waste vehicle or county vehicle . The eliminated of these reserves actually moved money to actual expenditure line items. The Board must vote to release reserved funding for expenditure. If the proposed Tax Increase is approved, I will ask the board to put funding back into these reserves in order to secure portions of the increased revenues for reserves of commitments.**

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We always had a fuel reserve because we didn't know if the fuel would increase and instead of inflating budgets we put it in a reserve and if it was needed the Board would vote to release the money. Generally we put \$50,000 a year in there until we get enough money to buy a solid waste truck. That money has been moved over to expenses to cover the things we've talked about. If the tax increase is approved I certainly will be talking with the Board and asking them to put funding back into these reserves and not just leave it in a fund to be spent.

Debt Service Payments



- **Courthouse : \$548,840.00 - \$575.00**
- **Middle School: \$837,192.00 -\$22,545.00**
- **Elementary School: \$2,091,139.00
+415,634.00**
- **Total New Debt Payment Money needed:**
- **\$ 393,089.00 for schools and \$575.00 less for CH.**

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Upcoming Debt

	Middle School (Rt. 60)			Elem. School (Rt. 30)			GDS (part of Elem. Sch.)			Gourthouse			total interest	total principal	Annual Debt	Remaining Balance
	interest	principal	Balance	interest	principal	Balance	interest	principal	Balance	interest	principal	Balance				
2016	808,888	871,889	8,890,889	881,888	290,000	11,130,000	290,000	188,000	8,818,000	889,210	210,000	8,780,000	1,890,788	1,817,889	3,048,887	88,828,889
2018	380,289	878,888	9,892,827	890,888	270,000	11,890,000	290,000	214,000	8,281,000	829,418	210,000	8,980,000	1,890,889	1,890,888	3,048,887	81,888,827
2017	250,590	585,501	4,767,025	506,589	465,000	11,155,000	490,000	658,000	7,852,000	518,840	230,000	8,350,000	1,518,019	1,949,501	3,475,521	29,904,025
2018	220,538	585,009	4,174,016	480,580	530,000	10,835,000	490,000	677,000	6,975,000	507,420	240,000	8,090,000	1,458,918	1,930,009	3,488,927	27,874,016
2019	190,085	800,906	3,573,107	455,643	550,000	10,085,000	490,000	711,000	6,264,000	294,550	255,000	5,855,000	1,388,586	1,118,906	3,505,495	25,757,107
2020	158,235	809,221	2,965,885	425,410	580,000	9,505,000	490,000	747,000	5,517,000	280,900	270,000	5,585,000	1,315,345	1,208,221	3,521,767	23,550,885
2021	128,879	817,871	2,348,854	398,888	610,000	8,898,000	290,000	778,000	4,789,000	268,470	288,000	5,280,000	1,240,913	1,289,871	3,581,888	21,289,854
2022	98,034	827,177	1,718,787	368,800	640,000	8,288,000	290,000	818,000	3,818,000	251,280	300,000	4,880,000	1,168,084	1,388,177	3,648,271	18,878,787
2023	68,839	838,889	1,081,871	330,888	678,000	7,380,000	290,000	784,800	3,188,000	238,270	318,000	4,888,000	1,081,839	1,611,889	3,688,870	16,689,271
2024	41,891	851,189	780,718	298,828	710,000	6,870,000	290,000	784,800	2,818,800	218,428	330,000	4,838,000	1,007,821	1,578,789	3,188,800	14,289,818
2025	28,772	860,478	670,238	268,888	748,000	6,138,000	290,000	784,800	2,388,300	208,878	348,000	4,890,000	908,884	1,288,078	3,178,811	12,084,888

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We don't see any light at the end of the tunnel. It's going to increase 20-30,000 back and forth from now until about 2023 and then you will see about a \$400,000 decrease. So, 2023.

Water Enterprise Fund

- **Water Revenue: \$1,380,536.00**
- **Expenses:**
- **Operations: \$773,149.00**
- **Transfer to General Fund: \$75,000.00**
- **Debt Payment: 345,631.00**
- **Reserve for Contingency: \$186,756**



4/21/2016

Rebecca S. Carter

Wastewater Enterprise Fund

- **Wastewater Revenue: \$367,296.00**
- **Operation Expenses: \$150,415.00**
- **Wastewater Plant Upgrade Debt Payment:**
- **\$216,881.00**



4/21/2016

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Where the County is Presently

- **The County Financial Position for 2015/16 is where it was expected to be without the additional tax rate increase or the meals tax revenue.**

4/21/2016



- When the Board of Supervisors met with the Auditor, it was advised that the \$4,200,000.00 ending year balance should hold firm. The total local budget is \$23,375,928.00. The \$4,200,000.00 is about 17% of the total local budget. It is about 23% of the total local government expenditures.

4/21/2016

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We are at a good place but it's time to make decisions.

Additional Sales Tax

- **In keeping with financial accountability I further address the additional expected sales tax. Since the budget work session Vaco provided the projected sales tax and state recordation tax projections for Buckingham. Before receiving this report I can only anticipate based on year to date receipts and hopeful projections for the next fiscal year.**

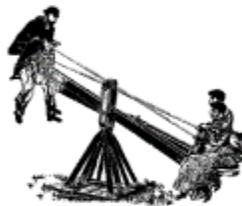
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I couldn't put it in this budget because I have to talk about what was advertised.

Ups and Downs of Sales Tax



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- **The sales tax is based on the amount of sales tax paid in Buckingham County.**
- **The sales tax disclosed for Buckingham County for 2016/17 is \$156,277.00 more than is listed in this advertised budget. The Recordation Tax disclosed is \$13,203.00 more than listed in the advertised budget. The total additional disclosed money is \$169,480.00**

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- **This represents a little over a penny of real estate tax revenue.**
- **We are seeing annual increases in sales tax which is great to see, however it is not guaranteed new revenue every year because it does depends on the sales tax receipts for the county.**

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Keeping the County Financially Accountable

- **Will require a tax structure for additional revenue or Significant reductions in services. Many services are mandated responsibilities of the County.**
- The Board of Supervisors did not accept the proposed tax rate recommended in 2013/14 in anticipation of waiting to see if the Meals Tax passed the county referendum; It did not.
- The Board of Supervisors do not have the authority to consider a meals tax without the passing of such on a local referendum.

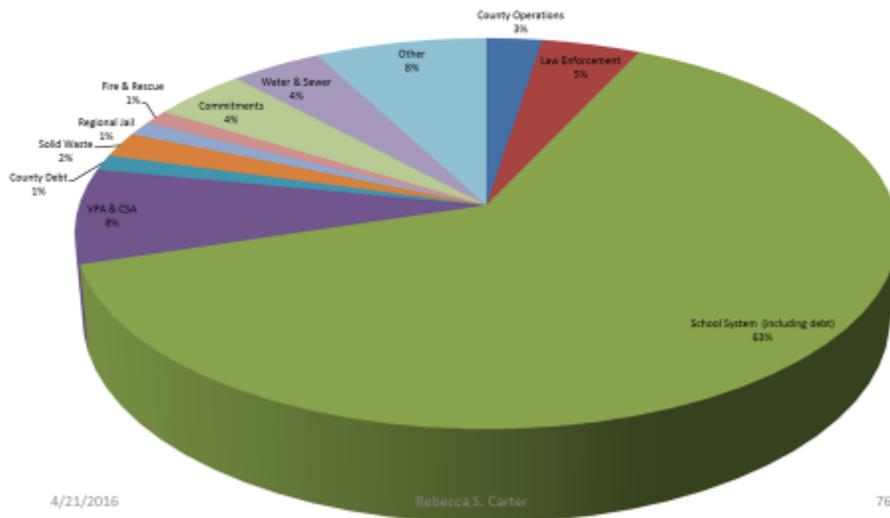
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As you can see what I just went through, there is not enough you can cut off departments to make up the difference.

2017 Breakout - All Expenditures

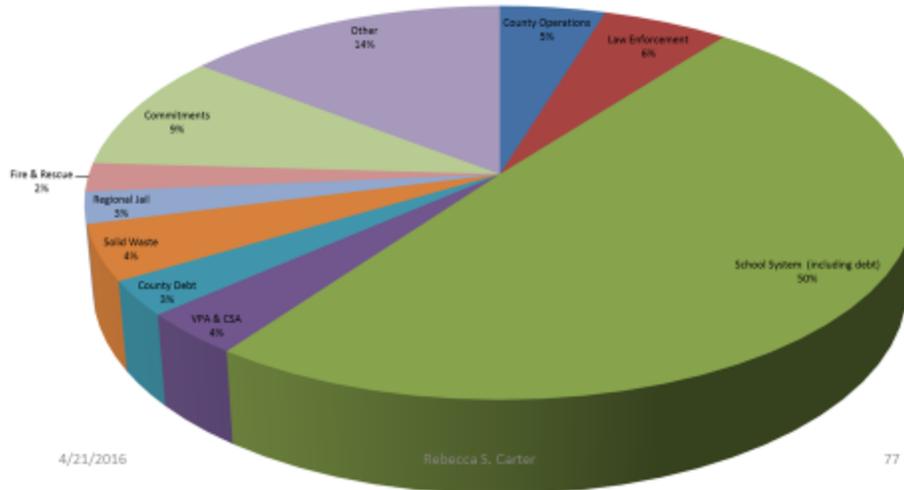


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2017 Breakout - Local Expenditures



- **Buckingham County has been praised time and time again by the Auditors of how much is accomplished within our revenues and within very conservative staffing.**
- **We have looked very carefully into each General Government department in an attempt to eliminate any redundant or preventable spending.**
- **We have discussed and presented issues that would make the county services better but have not proceeded due to adding additional cost.**

4/21/2016

Rebecca S. Carter

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I've been here a lot of years and through a lot of budgets.

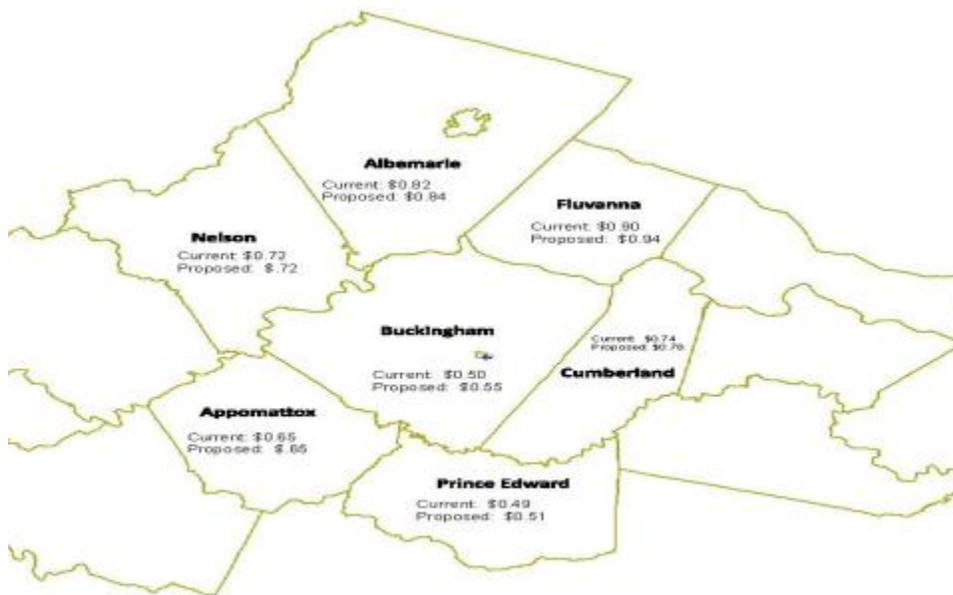
How Do We Compare?

- **How do we compare with the counties that boundary on our county?**

4/21/2016

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This is where we will see where it is good to live in Buckingham County. I was asked tonight, what will this tax increase do for me? You live in a pretty good area. So we are nestled down in the prettiest part of Central Virginia trying to hold our own but we still need to provide services to our county.

Thank You for Your Interest

- **This concludes my presentation and before I ask the Chairman to open the hearing for public comment I want to remind that the Board of Supervisors cannot take any action on the budget or tax rates for at least seven days following this hearing.**
- **Thank you for your patience in this lengthy but necessary presentation and thank you for your interest in the county financial accountability.**

4/21/2016

Rebecca S. Carter

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Chairman Chambers declared the public hearing open for comments.

Quinn Robinson: District 4: I'm Quinn Robinson, still in Andersonville. I just want to state that I think the budget is reasonable. If we can do the things outlined its fine. I just want to say that the monies paid to the Commonwealth Regional Council and Virginia Growth Alliance is pretty much wasted. We are competing in terms of the Virginia Growth Alliance with the same counties all around us. They are all getting the same options of things being proposed. It just doesn't make any sense. I just want to say my only investment is my farm that's been in my family and the pipeline has pretty much destroyed that as an investment as far as I'm concerned and I look forward to someway of modifying evaluations for property taxes. I would urge the board to sequester all funds generated from the proposed pipeline. It hasn't happened yet and the election may have an influence in this but to sequester all funds to compensate the victims of this outrage. I want also point out that 2007-2008 during a comprehensive plan session there was a mail out of things that people valued in Buckingham and of a list of things that are positive the top was the physical natural beauty of the county and second was the library and I think that's a pretty strong endorsement. It's been going at it a long time and it's the best investment we can make in terms of marketability. It's a natural supplement to the schools and everything trending in terms of employment that's going to be meaningful in the future is related to the knowledge of information and you can do that from almost anywhere and Buckingham is as good a place as any. I urge you to support it in that context. Thank you.

Marie Flowers: District 3: Hi again. Third District. It's my opinion a low tax rate benefits people who have the most and there are some opinions that taxes shouldn't go up no matter what. I feel that our educational system is very, very important. I think the library, I hope that all of

you would consider the good of the county before any ideological consideration of no tax increase. I think that the good of the county should come first. I think this county missed out on the meals tax. Also, Mr. Dunnavant, didn't you mention at the Woman's Club meeting that you thought maybe rental properties ought to have a surtax on them as a means of...

Dunnavant: I did mention that. That's the only new tax I said I would ever vote for. It was one that dealt with rental property.

Flowers: Ok, I just thought I would mention it. Yeah, I'm not speaking of the little old lady with a house, I'm speaking of the professional investors. Thank you.

Pat Howe: District 4: Pat Howe, District 4. First of all I want to thank Becky Carter for giving such an excellent presentation on the budget. She always does a wonderful job. About a week or so there was an editorial in the Farmville Herald. I don't know if you read it or not but it did talk about our tax increase and how important it was to have the wonderful services that Buckingham currently has. We've been here for about 35 years and we've seen how these services have grown. When we first came here, Ummm, but it has actually grown and it's very, very good and we really need to continue those services. I would like for you to heed the advice of the County Administrator. Two years ago she recommended a 56¢ increase. Unfortunately at that time the Board of Supervisors did not pass that. Now here we are two years later going again for another tax increase simply to meet some of the mandates that are required by the state. She has the knowledge and experience. She has worked with budgets year in and year out keeping the county fiscally strong as we seen in the wonderful presentation. I would like for you to listen to her. If you notice that a number of the surrounding counties are also proposing tax increases for basically the same reason as Buckingham is faced with a tax increase now. We are not the only ones. However Buckingham County still has one of the lowest tax rates in the surrounding area. It wasn't mentioned that Appomattox has a meals tax too. We go there and eat just like we go to Farmville with their high meals tax. So please heed the advice of someone who has worked with the county's budget in and out over the years and has the experience of working with budgets and pass this proposed budget. Thank you.

Jane Poulter: District 4: I also want to support raising the taxes. I think we need to take...the Board needs to take fiduciary responsibility to make sure there are sufficient reserves so the county can cover unplanned, unexpected expenses. They have occurred, they will continue to occur. Financial planners recommend that individuals and families put aside 3-6 months of reserve cash for unplanned expenses that do happen. We had the economic downturn. People have medical expenses. They lose jobs. They lose their homes. Other things happen and things could happen right here in our own county that are going to take the budget and tear it terribly apart. We could have damage to a major building. Look at what happened over in Fluvanna County with the earthquake and the buildings that needed to be replaced. Nobody could have predicted that. We had the comment on the watershed dams and the fact that we have the largest number. One of those dams fails, even if we don't have to reimburse the individual landowner, we are going to have to rebuild that dam. That money is going to come out of our pockets. If we have more unfunded mandates, a lawsuit that could occur and a settlement needs to be made out, where is that money going to come from. It's going to come from everybody here including you.

You need to take the responsibility to recognize that reserves need to be set aside so that you don't have to do a special unplanned unexpected assessment on everybody to cover something that common sense tells you to put a few pennies aside each year, they add up to a lot of pennies, and we will be covered. I also wanted to, Pat Howe said it but I want to say it too, I've heard, I'm relatively new to the county, I've heard Mrs. Carter speak back in 2013/14 and I heard that message, plan now for the future. As she said, she sat here again and gave a very good argument. Go for it. Thank you.

David Colona: District 4: Excuse me for reading, and not directing to you individually. With all due respect. The work class folks in this county, the tax paying people are already overburdened. We are not getting the raises that are being proposed to a lot of county and state officials. We are the civilian population. The landowners around here chose to live here because it's rural. We'd like to keep it that way. If we needed more than this county had to offer then we would should probably move closer to the city to get those type things. It's a matter of economic folks. If we increase taxes and folks start subdividing and piecing out their land then the next thing you know the city moves out here and another taxing cycle will continue. We will not be rural anymore. That's the best thing about Buckingham County. We are not growing at the rate of cities and at the rate of Appomattox and Fluvanna where they've got Zions Crossroads and Lake Monticello. We're not growing like Charlottesville and all the wineries up in Nelson. That's good if you want to be in a rural county and if you don't you don't have to be here. I would ask that please review any discretionary spending. Particularly the out of county discretionary spending. First, raising taxes we should consider these things first. I think there's lots more room to cut in discretionary spending. In your words, county administrator, in your words, the downturn in our economy, ok, you say we are on a tight budget then you say we need to spend more on taxes. Well, we are the people. We are the people who are paying the taxes. We don't need any more taxes. We need to balance our budget a little tighter. Not let the big picture of the pie, the school taking the largest piece of the pie. You start raising our taxes, people start subdividing their properties, city moves out here, you think you have problems budgeting the school now, wait til all these people come out here and start building apartment houses and they don't have any land taxes and start putting more kids in school, this is how you lose rural America.

Chambers: We can't do anything until Monday night, right?

Carter: Yes.

Re: Presentation: Ja'Mir Smith, Buckingham 4-H Endowment Program

Ja'Mir Smith: Hello, good evening. My name is Ja'Mir Smith and I'm a senior at Buckingham County High School. I am a member of the local 4-H club as well as an ambassador for 25 localities in the State of Virginia on the State Virginia State Cabinet and I'm here tonight to request that you consider contributing \$5,000 to a 4-H endowment fund that we are currently in the process of establishing. This fund is designed to increase capacity and sustainability of 4-H programing here in Buckingham County. The number one need for several years is 4-H scholarships. Every child should have the ability to have a life changing experience here at 4-H

camp regardless of his or her ability to pay. So, I just want to share a little bit of my story. I'm not originally from Buckingham. I'm from New Jersey however I did move here and I spend many summers here with my grandparents and when I was in the fifth grade when I first moved here I was a very timid child. I didn't really know anyone. I was very shy and I didn't know anyone else here. So my grandmother enrolled me in the Junior 4-H camp which is the overnight camp at Holliday Lake as well as numerous 4-H day camps. During that year at 4-H camp along with the many years that has happened now, I'm now an 11 year member, they have helped me shape who I am today. At camp I made long lasting friendships and gained skills in communication, team work, decision making, independence and even more. It has greatly impacted my life and has greatly impacted the entire program and I was fortunate enough that my grandparents were able to pay to send me there to 4-H camp to have these great experiences. Many youth in the county are not as fortunate however. Approximately 1/3 of the campers receive some kind of financial aid to be able to attend. So in our efforts in creating this Buckingham 4-H Endowment our goal is to raise \$15,000 over the next five years. The Melvin C. Draft Foundation started this endeavor by providing a donation of \$5,000. Many local community members as well as myself, have been making contributions and made an endowment ambassador team asking those to give financial contributions. I'm here tonight to ask the Board to invest in the future of our county by contributing to give at least \$5,000 whether it be all at once or even \$1,000 over the next five years to be put towards this endowment. I know you will not be able to make this decision tonight but I appreciate this time and you will give in to ensuring that every youth in Buckingham has the opportunity to experience the many benefits that are found at 4-H camp. I do happen to have a handout for each of the Board members as well as handouts in the vest iView. This may answer any questions you may have.

Chambers: Does any board member have a question for Mr. Smith at this time. There are none.

Re: Presentation: Dr. Cecil Snead, Division Superintendent, Buckingham School System, 2015/16 Carryover request and budget adjustments

Snead: Good evening, Mr. Chair, members of the Board. As I customarily do on an annual basis once the audit is complete, I usually save the March 31st adjustments for that fiscal year and the yearend monies adjustments for the same presentation so I don't have to come up multiple times. In your packet you will see that at the school board meeting on April 13th the school board did approve FY16 budget adjustment. The adjustment includes an appropriation of \$275,089 from FY15 year end funds in the area of instruction to make up for a shortfall in state revenues. The shortfall was due to a loss in ADM from the budgeted 1963.88 student average daily attendance to an actual March ADM of 1,905.07 students. We are also requesting \$90,000 in the cafeteria as mentioned in prior presentations to continue to develop and implement a plan to ensure this fund remains self-sustained in the future. This request is pending school board approval and the school board did approve it. However I'd like to be considered for this evening as you have put me on the agenda. If you look in your packet at the FY16 budget, we have 1905.07 March 31st ADM. With that ADM it affects our SOQ funding from the state. So how did it affect us?

Chambers: Thank you Dr. Snead. What is the pleasure of the Board?

Dunnivant: Dr. Snead, I have a question? The school improvement Title I Part A, the \$668,448, what's that money earmarked for? What does that do?

Snead: What that is essentially, is when the school went into warning, the federal government, under the educational secondary educational act from the federal government, they had a waiver and for any school that needed the funding, the state applied for us and got that funding. So the funding came from the federal government. What it does is pays for what's called a turn around partner which is in this instance, Kenbridge Education came out and did a professional development for our teachers and work with our students.

Dunnivant: We qualified for that why?

Snead: We qualified for that because the assesement in Mathematics and English in 2013 was a failing rate at the time and because it was such a low failing rate and the school received Title I funds, then under the Virginia Waiver, we were able to take advantage of that money.

Dunnivant: So it was remedial education for our educators.

Snead: Pretty much. That's what it is.

Chambers: Any other Board members have a question? What is your pleasure?

Allen: I move to accept his request.

Bryant: Second.

Chambers: Motion by Supervisor Allen, second by Supervisor Bryant to accept this carryover request. Any questions on the motion? All in favor? 7 yes.

Supervisor Allen moved, Supervisor Bryant seconded and was unanimously carried by the Board to approve the above stated FY15/16 budget adjustments and carryover request.

Re: Zoning Matters

There were none at this time.

Re: Consider appointment/reappointment to the Planning Commission representing District 2

Bryan: That's my district Mr. Chairman. Currently Mr. Charlton is on that committee. I've done some looking around and it looks like Mr. Charlton, I'm going to recommend that he stay on this committee because I can't find anybody to replace him. I move that Mr. Charlton stay on the Planning Commission for District 2.

Allen: Second.

Chambers: Motion by Supervisor Bryan, second by Supervisor Allen that Mr. Charlton stay on the Planning Commission representing District 2. Any questions? All in favor.

Supervisor Bryan moved, Supervisor Allen seconded and was unanimously carried by the Board to reappoint Royce Charlton III to the Planning Commission for District 2.

Re: Consider Request from Commissioner of the Revenue for reimbursement for taxes billed in error in the amount of \$2,055.38

Gilliam Motors Inc. was taxed on rental vehicles in error for tax years 2012-2015. These vehicles should have been exempt from personal property taxes because they are paying the 10% rental tax.

Commissioner Allen respectfully requests that Gilliam Motors Inc. be reimbursed for the \$2,055.38 in taxes paid in error on these vehicles.

Bryan: So moved.

Allen: Second.

Chambers: A motion by Supervisor Bryan, second by Supervisor Allen to approve to reimburse Gilliam Motors.

Supervisor Bryan moved, Supervisor Allen seconded and was unanimously carried by the Board to refund Gilliam Motors Inc. for taxes paid in error in the amount of \$2,055.38.

Re: County Attorney Matters

There were none.

Re: County Administrator's report

Meals on Wheels: The first item I have is information Meals on Wheels have provided you. A letter to notify you all that Meals on Wheels has resolved as a nonprofit organization effective April 1st. Their Board of Directors voted at their February meeting to resolve and merge with

Piedmont Senior Resources. We know they spoke of that with you all when Piedmont Senior Resources made their presentation. So this is a letter to make you aware that they have resolved and Piedmont Senior Resources is providing that service.

Bryan: Has Ms. Young said anything to you?

Carter: No.

Bryan: I know she came before the Board.

Carter: You all have approved so far in the budget her request in there and whether she will come later and ask for some of that money because the way they are talking they are going to divvy their money out to other nonprofit organizations.

Virginia Department of Health Office of Drinking Water 2015 Excellence in Waterworks Operations/Performance Award to Buckingham County Water Facility: The next item is good news. The Virginia Department of Health Office of Drinking Water has announced that our waterworks is being awarded the 2015 Excellence in Waterworks Operations Performance Award. We have received it before but it's always good to receive that award. They will make that award at a luncheon in Roanoke on April 20th. I think Mike is attending that.

That concludes my report.

Re: Other Board Matters

Supervisor Matthews: Acknowledgement of and appreciation to Kyanite Mining Employees for cleaning roads in Buckingham

Matthews: Yes, sir. I'd like to take this time to thank Kyanite Mining Corporation and their employees for doing such a great job in the community of clean up of county roads. I don't know how many miles it was but it was several miles. I'd like to make a motion to create a plaque in recognition of this to Kyanite Mining Corporation and show our thank you for all their hard work.

Bryan: Second.

Chambers: A motion by Supervisor Matthews, second by Supervisor Bryan that we give a plaque to Kyanite Mining for their work in cleaning up the roads. Any question? All in favor. 7 yes.

Supervisor Matthews moved, Supervisor Bryan seconded and was unanimously carried by the Board to have a plaque done in appreciation to Kyanite Mining Corporation and their employees for the cleanup of county roads.

Re: Letter of Congratulations for Zion Baptist Church celebrating their 125th Anniversary

Allen: Mr. Chairman, I'd like to make a motion that we send a letter of congratulations to Zion Baptist Church in celebration of 125 years.

Matthews: Second.

Chambers: Motion by Supervisor Allen, second by Supervisor Matthews that we send a letter of congratulations to Zion Baptist Church celebrating their 125th anniversary. Any questions? All in favor.

Supervisor Allen moved, Supervisor Matthews seconded and was unanimously carried by the Board to send a letter of congratulations to Zion Baptist Church celebrating their 125th Anniversary.

Chambers: Do we have any other matters to come before the Board? If not we need to recess to reconvene on Thursday, April 21st at 6:00 p.m.

Carter: So you decided to have a work session on the 21st?

Chambers: Thursday, April 21st at 6:00 p.m. Yes, maam.

There being no further business to discuss, Chairman Chambers recessed to reconvene on Thursday, April 21, 2016 at 6:00 p.m. for a work session with the school board.

ATTEST:

Rebecca S. Carter
County Administrator

Joe N. Chambers, Jr.
Chairman