

April 30, 2020

Virginia:

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 2:00 p.m. in the General District Courtroom located on the third floor of the Nelson County Courthouse, in Lovingston Virginia.

Present: Jesse N. Rutherford, East District Supervisor
Thomas D. Harvey, North District Supervisor – Chair
Ernie Q. Reed, Central District Supervisor – Vice Chair
J. David Parr, West District Supervisor
Robert G. “Skip” Barton, South District Supervisor
Stephen A. Carter, County Administrator
Grace Mawyer, Administrative Assistant/Deputy Clerk
Candice W. McGarry, Director of Finance and Human Resources
Martha Eagle, School Division Superintendent
Shannon Irving, Assistant Superintendent for School Administration
David Hill, Nelson County Sheriff
Daniel Rutherford, Nelson County Commonwealth’s Attorney

Absent: None

I. Call to Order

Mr. Harvey called the meeting to order at 2:00 pm, with five (5) Supervisors present to establish a quorum.

Mr. Harvey asked Mr. Rutherford to introduce the new Circuit Court judge in attendance. Mr. Rutherford noted there has recently been a transition in the Circuit Court and introduced The Honorable Michael Doucette. Mr. Doucette thanked the Board and noted as of tomorrow, he will be the new Circuit Court judge for Nelson County. He added he will be sitting in Nelson County at least three days per week and possibly four. On the fifth day, he will be in the City of Lynchburg. He noted he was in the Lynchburg Commonwealth Attorney’s Office for almost 34 years, where he was an Assistant for 22 years and was the elected Commonwealth Attorney for 12 years. After retiring in 2017, he became the Executive Director of the Virginia Association of Commonwealth Attorneys and served in that capacity for two years. Mr. Doucette noted he looks forward to working together with the Board of Supervisors and County Administrator in whatever capacity he is allowed.

II. Resolution – R2020-18 Correction of Emergency Ordinance (EO2020-02)

Mr. Carter noted that this resolution changes the wording of the ordinance; previously, it said that motor vehicles were excluded from personal property, and the language now says all personal property and

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machinery and tools due June 5th of 2020, excluding mobile homes and the motor vehicle license fee. He advised that the paragraph is re-worded to make this correction. Mr. Harvey asked if the mobile homes are taxed at the real estate rate, and Mr. Carter confirmed. Mr. Parr noted that this does not change any of the numbers, but just clarifies the wording. He added that some people in the community are starting to receive their personal property tax bills this week, and there was some confusion about this. He noted he tried to clear up the confusion as quickly as he could.

Mr. Carter noted that the tax tickets should show \$0 as the tax amount and \$38.75 for the motor vehicle license fee.

Mr. Reed then moved to approve Resolution **R2020-18**, Correction to Emergency Ordinance EO2020-02 and Mr. Rutherford seconded the motion. There being no further discussion, Supervisors voted unanimously (5-0) by roll call vote to approve the motion and the following resolution was adopted:

**RESOLUTION R2020-18
NELSON COUNTY BOARD OF SUPERVISORS
CORRECTION TO EMERGENCY ORDINANCE EO2020-02**

BE IT RESOLVED by the Nelson County Board of Supervisors that Emergency Ordinance EO2020-02 (Covid-19 Tax Relief), as approved by said Board be and is hereby corrected, as follows:

The paragraph stating “NOW, THEREFORE BE IT ORDAINED by the Nelson County Board of Supervisors, the personal property tax levied on motor vehicles and the machinery and tools tax levied on commercial entities payable during the first half of 2020 and due on or before June 5, 2020 shall be neither assessed or collected “ **is corrected, as follows:**

NOW THEREFORE BE IT ORDAINED by the Nelson County Board of Supervisors with the exception of the annual motor vehicle license fee and the personal property taxes on mobile homes payable during the first half of 2020 and due on or before June 5, 2020, all personal property taxes and the machinery and tools taxes levied on commercial entities payable during the first half of 2020 and due on or before June 5, 2020 shall be neither assessed or collected; and,”

III. Fiscal Year 2020-2021 Budget Work Session

The Board first considered a letter received from Dr. Eagle concerning the high school track.

Mr. Harvey noted that the contractor has begun their work on the track and discovered there is not enough base to support the foundation correctly. He added that Hurt & Proffitt may be hired by Architectural Partners to look at the issue, and the school staff is just waiting to get a figure back on

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what that would cost. The letter is requesting additional CIP money to be allocated to allow the project to continue.

Mr. Carter suggested the school staff come back with a change order with the actual cost of the work.

Dr. Eagle then came forward to answer questions. Mr. Harvey asked her if she knows how long this process may take. Dr. Eagle stated she is not sure how long it may take to get a bid, and they are hoping to have something by the end of the week. She noted that Architectural Partners is being used for consultation, and they recommend getting Hurt & Proffitt to do a soil sampling, which will assist in making sure that they are doing everything properly with the base now so that they don't have the same problem several years down the road. She advised the sampling could be a couple thousand dollars, and the schools could cover that cost under maintenance. Dr. Eagle noted that they will report the official estimate for the additional work to the Board once it is received.

Ms. McGarry noted the funding is still there in the reserve for school capital account, so no money would have to be moved around.

The Board then went into the budget work session.

Ms. McGarry first went through expenditure reductions from the introduced budget so far.

Expenditure Reductions to FY21 Introduced Budget

County Departmental Reductions

| | |
|---|------------------------|
| Maintenance & Planner Positions | \$ (70,409.00) |
| BOS Budget-Books & Subscriptions | \$ (200.00) |
| Registrar- Travel | \$ (1,000.00) |
| Circuit Court-Reduced Jurors Compensation | \$ (5,000.00) |
| Magistrate -Office Supplies/Furniture | \$ (550.00) |
| Detention Home -Reduced Amount | \$ (5,000.00) |
| J&D Court-Furniture & Fixtures | \$ (700.00) |
| Commonwealth Atty-Conference & Travel | \$ (1,000.00) |
| Commonwealth Atty-Dues & Memberships | \$ (850.00) |
| Technology-Travel Convention & Ed | \$ (2,000.00) |
| Building Inspections-Uniforms | \$ (260.00) |
| Animal Control-telecom (cell phones) | \$ (600.00) |
| Parks & Rec Blue Ridge Tunnel Trail Maintenance | \$ (4,250.00) |
| Planning & Zoning- Advertising | \$ (1,000.00) |
| Sheriff's Department Required Increase-Academy Costs | \$ 2,145.00 |
| Regional Jail Decrease-Reduction in Overall Population | \$ (61,300.00) |
| Motor Pool - Removal of Vehicles and Equipment | \$ (132,172.00) |
| Subtotal | \$ (284,146.00) |

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Non-Departmental

| | |
|---|------------------------|
| Employee Benefits- Proposed 3% or 33% Market Salary Adj | \$ (192,515.00) |
| Health Insurance Reduction to \$0 Increase | \$ (10,212.00) |
| <u>Agencies:</u> | |
| JAUNT-Level Fund | \$ (8,317.00) |
| Sexual Assault Resource Agency-Level Fund | \$ (500.00) |
| Gladstone Senior Meals-Level Fund | \$ (746.00) |
| TJPDC-Level Fund | \$ (55.00) |
| Health Department Request Reduction | \$ (15,630.00) |
| JMRL Regional Library Request Reduction | \$ (2,866.00) |
| TJSWCD -Level Fund | \$ (992.00) |
| Subtotal | \$ (221,621.00) |

Capital Outlay

| | |
|-------------------------------------|------------------------|
| Comprehensive Plan Update | \$ (100,000.00) |
| Fixed Asset Software | \$ (2,500.00) |
| Animal Control K-9 Beds-Buy in FY20 | \$ (2,239.00) |
| Subtotal | \$ (104,739.00) |

Other Budgetary Changes

| | |
|---|-----------------------|
| VACORP Insurance Premium Increase | \$ 10,759.00 |
| State "Zeroing Out" Recordation Tax Revenue Distribution | \$ (61,000.00) |
| Subtotal | \$ (71,759.00) |

| | |
|---|------------------------|
| Total FY21 Net Expenditure Reductions From Introduced Budget | \$ (610,506.00) |
| Other Budgetary Changes | \$ (71,759.00) |
| 4-15-20 FY21 Revenues > Expenditures Unallocated | \$ 356,142.00 |
| FY21 Total Unallocated Funds | \$ 894,889.00 |

Mr. Rutherford asked if the \$356,142 is recurring, and Staff stated yes.

It was noted that there are now no new vehicles budgeted for Motor Pool in FY21, and Staff also removed the equipment that is usually associated with the Sheriff's Department vehicles.

Mr. Harvey asked if the Sheriff, David Hill, would like to come forward and address the Board.

Mr. Harvey noted to Sheriff Hill that with the current COVID-19 situation, the Board feels that some things that have been requested can be skipped for a year. He asked if this will be a big impact to the Sheriff's Office. Sheriff Hill stated there likely will be an impact, and they have a few vehicles from the current budget year that should be arriving soon. He added that one of their newer vehicles was totaled

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last August, and due to the vacancies they have had, they have been able to save some mileage put on their vehicles. He noted they do have a couple vehicles that are approaching 200,000 miles.

Sheriff Hill noted that one thing that was requested in his budget submission was Cellbrite Technology Software, and he just received word that the Sheriff's Office received some funding from the Community Alliance group to help with that. He stated the cost of this is \$16,000, but it is a one-time cost for the program with a \$3,000-\$5,000 recurring fee each year for upgrades.

Sheriff Hill then noted that initially, they had planned to use cell phones as hotspots for the new mobile data terminals that will be installed in each vehicle. However, they are finding that the systems work best with a modem installed in the vehicle. He noted this would be roughly a \$42 cost per vehicle each month. He asked the Board to keep this in mind as they proceed with the budget.

Mr. Parr then asked about expenditure reductions for the Commonwealth Attorney's dues and memberships. Mr. Carter noted that Staff left the dues in the budget for the Commonwealth Attorney, but not for the assistants. Mr. Rutherford then came forward to address this subject. He noted that their dues to the Virginia State Bar are required by law, and they have another set of dues for the Virginia Association of Commonwealth's Attorneys (VACA). He advised that his office is fine with having that total reduction, but they now have three attorneys having to pay dues. He added that VACA pays for their travel, and he is fine having the \$1,850 reduction come from the travel budget line item, but having the dues covered in the budget greatly helps his office. Staff noted they would make this adjustment.

Mr. Carter then discussed the school budget. He noted that Staff met with Dr. Eagle and Ms. Irving yesterday and confirmed what their required benefit costs would be. He added that they did an adjustment for the regional PREP program and factored in the driver's ed program and additional loss of state revenue. He advised that the bottom line is \$884,098, which is the amount covering lost revenues from the State and required benefit costs including bringing back the optional driver's ed position. He noted that right now, the County has \$894,889 of unallocated funds for FY21. He advised that the primary challenge for the budget is deciding whether to make up some of their revenue lost from the State or all that has just been noted.

Mr. Harvey asked if Dr. Eagle and Ms. Irving could come forward to address questions.

Ms. Irving noted that a lot has changed since last month, and the General Assembly had reconvened. She advised that there is a lot that her staff does not know, yet, such as sales tax, lottery sales, and August enrollment. Mr. Harvey noted that the schools have lost about 100 kids per year, and Ms. Irving confirmed this has been the case for the last two years. She noted that the State keeps assuming this trend going forward with their calc tool. Mr. Carter stated that Staff has used an enrollment number of 1589 for their calculations, which is what the State is projecting for next year's enrollment.

Mr. Harvey then asked for an update on the welding class. Dr. Eagle noted it is still under study, and they hope to get a report from Architectural Partners before the May 12th meeting. She added that

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Architectural Partners is looking at three options for a welding facility: utilizing the CTE wing in some manner, retrofitting the old maintenance shop, and building their own facility.

Mr. Parr noted it is his understanding that the middle school agriculture position is going to become an 11-month contract instead of a 12-month contract. He advised that it had been discussed several years ago that it would be best for that program to keep that position in a 12-month contract. He stated that this is a concern, as this is one of the most successful programs in the county for both the students and community. Dr. Eagle thanked him for his concern and noted that the School Division will expect the best out of whoever they have in this position. She added that they will look to evaluate this subject this year, and they are looking at other divisions and what they are doing as well. Mr. Parr noted his concern that they may be limiting the candidate pool as a result of this decision. He added that three years ago, he and Mr. Harvey fought to assure that this program stayed in the condition it was in.

The Board then took a short recess.

Staff then went over budgets for the Piney River Water/Sewer Fund, Broadband Fund, Debt Service Fund, Capital Fund, School Textbook Fund, and School Cafeteria Fund.

PINEY RIVER WATER/SEWER FUND

| EXPENDITURE SYNOPSIS - Proposed | | | | | | |
|---------------------------------|--|-----------------------|---------------------|----------------------|--|----------------|
| | | FY 19-20 | FY 20-21 | Increase/Decrease | | % Change |
| Expenditure by Dept. | | Amended Budget | Proposed Budget | | | |
| Engineering Services | | \$10,000.00 | \$10,000.00 | \$0.00 | | 0.00% |
| New Connection Installation | | \$10,000.00 | \$10,000.00 | \$0.00 | | 0.00% |
| Maintenance and Repairs | | \$30,000.00 | \$30,000.00 | \$0.00 | | 0.00% |
| Electrical Services | | \$12,000.00 | \$12,000.00 | \$0.00 | | 0.00% |
| Billing/Postal Services | | \$5,500.00 | \$5,500.00 | \$0.00 | | 0.00% |
| Water and Sewer | | \$49,000.00 | \$49,000.00 | \$0.00 | | 0.00% |
| Telecommunications | | \$1,100.00 | \$1,100.00 | \$0.00 | | 0.00% |
| Permit Fees | | \$300.00 | \$300.00 | \$0.00 | | 0.00% |
| Maintenance Supplies | | \$18,500.00 | \$25,000.00 | \$6,500.00 | | 35.14% |
| Refunds | | \$200.00 | \$200.00 | \$0.00 | | 0.00% |
| Capital Improvements | | \$160,000.00 | \$130,865.00 | -\$29,135.00 | | 100.00% |
| Debt Service | | \$731,050.00 | \$0.00 | -\$731,050.00 | | -100.00% |
| Reserve for Contingency | | \$4,008.00 | \$18,770.00 | \$14,762.00 | | 368.31% |
| Total | | \$1,031,658.00 | \$292,735.00 | -\$753,685.00 | | -71.62% |

| REVENUE SYNOPSIS - Proposed | | | | | |
|------------------------------------|--|-----------------------|--|------------------------|------------------------------|
| | | FY 19-20 | | FY 20-21 | |
| Revenues | | Amended Budget | | Proposed Budget | Increase/Decrease |
| | | | | | % Change |
| Piney River Water/Sewer | | | | | |
| Fees for Water/Sewer | | \$125,000.00 | | \$129,376.00 | \$4,376.00 3.50% |
| Connection/Installation Fees | | \$14,000.00 | | \$15,000.00 | \$1,000.00 7.14% |
| Transfer from General Fund (Op) | | \$0.00 | | \$0.00 | \$0.00 0.00% |
| Transfer from General Fund (Cap) | | \$160,000.00 | | \$0.00 | -\$160,000.00 100.00% |
| Transfer from Genral Fund (Debt) | | \$731,050.00 | | \$0.00 | -\$731,050.00 100.00% |
| Year Ending Balance | | \$1,608.00 | | \$148,359.00 | \$146,751.00 9126.31% |
| Total | | \$1,031,658.00 | | \$292,735.00 | -\$738,923.00 -71.62% |

Ms. McGarry noted that the Piney River Water/Sewer Fund is considered a proprietary fund within the General Fund. She advised that for FY21, the proposed budget is a balanced budget of \$292,735, which is a decrease of \$753,685 from this current fiscal year. She stated the primary reason for this is due to paying off some Piney River debt in FY20 that is not recurring in FY21. Mr. Carter noted that all of this debt is retired now. Ms. McGarry added that this saved the County approximately \$63,000 annually that would have otherwise been expended through 2034. She noted that this budget also includes the capital improvement of installation of the GAC system at the pump station, which Staff is in process with now (the majority being paid out in FY21). Mr. Carter noted that this fund is self-supporting.

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BROADBAND FUND

| BROADBAND FUND | | | | | |
|---------------------------------------|--|-----------------------|--|------------------------|--------------------------|
| EXPENDITURE SYNOPSIS -PROPOSED | | | | | |
| | | FY 19-20 | | FY 20-21 | |
| Expenditure by Dept. | | Amended Budget | | Proposed Budget | Increase/Decrease |
| | | | | | % Change |
| Network Operations | | | | | |
| Network Operator | | \$70,000.00 | | \$9,600.00 | -\$60,400.00 -86.29% |
| Director Fees & Mileage | | \$2,040.00 | | \$1,650.00 | -\$390.00 -19.12% |
| Repair & Maintenance | | \$8,270.00 | | \$4,000.00 | -\$4,270.00 -51.63% |
| Professional Services | | \$15,000.00 | | \$5,000.00 | -\$10,000.00 -66.67% |
| Advertising | | \$0.00 | | \$0.00 | \$0.00 0.00% |
| Office Supplies | | \$300.00 | | \$200.00 | -\$100.00 -33.33% |

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| | | | | |
|-----------------------------|---------------------|---------------------|---------------------|----------------|
| Insurance | \$2,500.00 | \$1,000.00 | -\$1,500.00 | -60.00% |
| Utilities including locates | \$30,000.00 | \$4,000.00 | -\$26,000.00 | -86.67% |
| Equipment | \$75,000.00 | \$7,500.00 | -\$67,500.00 | -90.00% |
| Installations | \$5,827.00 | \$0.00 | -\$5,827.00 | -100.00% |
| Service Contracts | \$7,500.00 | \$7,500.00 | \$0.00 | 0.00% |
| Permit Fees | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Tower Lease | \$9,530.00 | \$10,674.00 | \$1,144.00 | 12.00% |
| ¹ Contingency | \$253,170.00 | \$933,317.00 | \$680,147.00 | 268.65% |
| Total | \$479,137.00 | \$984,441.00 | \$505,304.00 | 105.46% |

REVENUE SYNOPSIS -PROPOSED

| | FY 19-20 | FY 20-21 | | |
|----------------------------|---------------------|---------------------|---------------------|----------------|
| Revenues | Amended Budget | Proposed Budget | Increase/Decrease | % Change |
| Network Operations | | | | |
| Transfer from General Fund | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Network Access Charges | \$278,633.00 | \$28,000.00 | -\$250,633.00 | -89.95% |
| Fiber Leases | \$4,004.00 | \$4,004.00 | \$0.00 | 0.00% |
| Tower Leases | \$100,000.00 | \$142,212.00 | \$42,212.00 | 42.21% |
| Installation Reimbursement | \$96,500.00 | \$95,000.00 | -\$1,500.00 | -1.55% |
| Year Ending Balance | \$0.00 | \$715,225.00 | \$715,225.00 | 100.00% |
| Total | \$479,137.00 | \$984,441.00 | \$505,304.00 | 105.46% |

¹ Staff proposes that \$750,000 in County General Fund contributions made to the Broadband Fund from FY15-19 be transferred back to the General Fund. While these funds are currently a part of the General Fund, for accounting purposes, they are considered "proprietary" fund balance of the Broadband Authority and are not considered part of the unassigned General Fund balance that falls under the purview of the Board of Supervisors. Should the proposed transfer occur, the Broadband Authority's FY20 contingency would be \$183,317 with the potential to carry-over funds of \$218,092 from FY21 to FY22.

Ms. McGarry noted the Broadband Fund is also considered an audited proprietary fund within the General Fund, and the FY21 balanced budget is \$984,441, which is an increase of \$505,304. She advised the increase is primarily due to the increase in contingency, which is caused by a decrease in expenditures related to the transfer of the network to CVSI. She added that there will be a lot more revenue than expenditures related to the network. It was noted that revenues include tower leases from the wireless companies. Mr. Rutherford asked how much more debt is left to be retired, and Ms. McGarry stated \$213,026 is owed to the Authority in accounts receivables for amortized installations. Mr. Rutherford asked what the total annual revenue is from telecoms, and Mr. Carter stated it is in the neighborhood of \$150,000. Ms. McGarry advised that Staff is budgeting \$142,212 for tower leases next fiscal year.

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Staff advised that they are proposing to transfer back \$750,000 to the General Fund, and they will present this to the Broadband Authority in July.

DEBT SERVICE FUND

| EXPENDITURE SYNOPSIS - Proposed | | | | | |
|--------------------------------------|-----------------------|------------------------|--------------------|--|---------------|
| | | | | | |
| | FY 19-20 | FY 20-21 | | | |
| Expenditure by Dept. | <u>Amended Budget</u> | <u>Proposed Budget</u> | Increase/Decrease | | % Change |
| County Debt Service | | | | | |
| Trustee Fees | \$1,097.00 | \$1,097.00 | \$0.00 | | 0.00% |
| Principal (Courthouse Ph.2) | \$195,000.00 | \$205,000.00 | \$10,000.00 | | 5.13% |
| Principal (Judicial Center) | \$365,000.00 | \$385,000.00 | \$20,000.00 | | 5.48% |
| Principal (Radio Project) | \$165,000.00 | \$175,000.00 | \$10,000.00 | | 6.06% |
| Principal (VRA Library) | \$165,000.00 | \$170,000.00 | \$5,000.00 | | 3.03% |
| Interest (Judicial Center) | \$163,966.00 | \$145,844.00 | -\$18,122.00 | | -11.05% |
| Interest (Courthouse-Phase 2) | \$129,078.00 | \$120,228.00 | -\$8,850.00 | | -6.86% |
| Interest (Radio Project) | \$30,109.00 | \$21,397.00 | -\$8,712.00 | | -28.93% |
| Interest (VRA Library) | \$98,953.00 | \$90,969.00 | -\$7,984.00 | | -8.07% |
| Total County Debt Service | \$1,313,203.00 | \$1,314,535.00 | \$9,316.00 | | 0.10% |
| County Debt for Schools | | | | | |
| Trustee Fees | \$0.00 | \$0.00 | \$0.00 | | 0.00% |
| Principal VRA (Ref Lit Loan) | \$0.00 | \$0.00 | \$0.00 | | 0.00% |
| Principal VPSA Bonds | \$910,000.00 | \$955,000.00 | \$45,000.00 | | 4.95% |
| Principal Lease Rev. 2002 (2012) | \$555,000.00 | \$565,000.00 | \$10,000.00 | | 1.80% |
| Interest VPSA Bonds | \$231,305.00 | \$186,023.00 | -\$45,282.00 | | -19.58% |
| Interest Lease Rev. 2002 (2012) | \$171,394.00 | \$155,994.00 | -\$15,400.00 | | -8.99% |
| Total County Debt for Schools | \$1,867,699.00 | \$1,862,017.00 | -\$5,682.00 | | -0.30% |
| Total Debt Service | \$3,180,902.00 | \$3,176,552.00 | -\$4,350.00 | | -0.14% |
| REVENUE SYNOPSIS -Proposed | | | | | |
| | | | | | |
| | FY 19-20 | FY 20-21 | | | |
| Revenues | <u>Amended Budget</u> | <u>Proposed Budget</u> | Increase/Decrease | | % Change |
| Transfers from General Fund | \$3,180,902.00 | \$3,176,552.00 | -\$4,350.00 | | -0.14% |
| Transfers from Capital Fund | \$0.00 | \$0.00 | \$0.00 | | 0.00% |
| Total Transfers | \$3,180,902.00 | \$3,176,552.00 | -\$4,350.00 | | -0.14% |
| Year Ending Balance | \$0.00 | \$0.00 | \$0.00 | | 0.00% |
| Total | \$3,180,902.00 | \$3,176,552.00 | -\$4,350.00 | | -0.14% |

Ms. McGarry noted that this is considered an assigned fund for auditing purposes within the General Fund. She advised that debt service for FY21 amounts to \$3,176,552, which is a decrease of \$4,350 from the current year. She added that the total debt balances at the beginning of FY21 are \$19,165,000. The County debt total is \$1,314,535, and the total debt payments for the schools for FY21 would be \$1,862,017. The County's debt balance is \$8,850,000 and the School balance is \$10,315,000.

CAPITAL FUND

| EXPENDITURE SYNOPSIS- Proposed | | | | | |
|---|--|-----------------------|------------------------|-------------------|--------------|
| | | FY 19-20 | FY 20-21 | | |
| Expenditure by Dept. | | <u>Amended Budget</u> | <u>Proposed Budget</u> | Increase/Decrease | % Change |
| Capital Projects | | | | | |
| Capital Reserve (School) | | \$300,500.00 | \$300,500.00 | \$0.00 | 0.00% |
| Capital Reserve (Unallocated) | | \$404,751.00 | \$404,751.00 | \$0.00 | 0.00% |
| Total | | \$705,251.00 | \$705,251.00 | \$0.00 | 0.00% |
| REVENUE SYNOPSIS - Proposed | | | | | |
| | | FY 19-20 | FY 20-21 | | |
| Revenues | | <u>Amended Budget</u> | <u>Proposed Budget</u> | Increase/Decrease | % Change |
| Capital Projects | | | | | |
| Interest on Investments | | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Bond Proceeds | | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| VPSA Refunding Proceeds | | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Transfer from General Fund | | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Year Ending Balance | | \$705,251.00 | \$705,251.00 | \$0.00 | 0.00% |
| Total | | \$705,251.00 | \$705,251.00 | \$0.00 | 0.00% |
| <p>The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY21, these funds would become unassigned within the General Fund Balance. The \$300,500 School reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. The remaining balance is unallocated within the fund.</p> | | | | | |

SCHOOL TEXTBOOK FUND

| EXPENDITURE SYNOPSIS- Proposed | | | | |
|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------|
| | | | | |
| Expenditures | FY 19-20 <u>Proposed Budget</u> | FY 20-21 <u>Proposed Budget</u> | Increase/Decrease | % Change |
| Textbook Fund Expenditures | | | | |
| School Textbook Payments | \$834,000.00 | \$644,000.00 | -\$190,000.00 | -22.78% |
| Total | \$834,000.00 | \$644,000.00 | -\$190,000.00 | -22.78% |

| REVENUE SYNOPSIS - Proposed | | | | |
|-------------------------------|------------------------------------|------------------------------------|----------------------|----------------|
| | | | | |
| Revenues | FY 19-20 <u>Proposed Budget</u> | FY 20-21 <u>Proposed Budget</u> | Increase/Decrease | % Change |
| Textbook Fund Revenues | | | | |
| Interest on Investments | \$17.00 | \$18.00 | \$1.00 | 5.88% |
| Supplement School Operations | \$172,381.00 | \$170,769.00 | -\$1,612.00 | -0.94% |
| Carryover Funds | \$661,602.00 | \$473,213.00 | -\$188,389.00 | -28.47% |
| Total | \$834,000.00 | \$644,000.00 | -\$190,000.00 | -22.78% |

Ms. McGarry noted that both the School Textbook Fund and Cafeteria Fund are related to the schools and have been requested by Dr. Eagle to be appropriated in this manner. Mr. Rutherford asked if the school textbook fund is designated only for physical books, and Ms. Irving noted it could also be for licenses, online resources, etc.

SCHOOL CAFETERIA FUND

| EXPENDITURE SYNOPSIS- Proposed | | | | |
|--------------------------------|------------------------------------|------------------------------------|-------------------|----------|
| | | | | |
| Expenditures | FY 19-20 <u>Proposed Budget</u> | FY 20-21 <u>Proposed Budget</u> | Increase/Decrease | % Change |

| | | | | |
|------------------------------------|--|-------------------------------|-------------------------------|-----------------------------------|
| | | | | |
| Cafeteria Fund Expenditures | | | | |
| Food Services Equipment | | \$0.00 | \$274,838.00 | \$274,838.00 100.00% |
| | | | | |
| Total | | \$0.00 | \$274,838.00 | \$274,838.00 100.00% |
| REVENUE SYNOPSIS - Proposed | | | | |
| | | | | |
| | | FY 19-20 | FY 20-21 | |
| Revenues | | <u>Proposed Budget</u> | <u>Proposed Budget</u> | Increase/Decrease % Change |
| | | | | |
| Textbook Fund Revenues | | | | |
| Carryover Funds | | \$0.00 | \$274,838.00 | \$274,838.00 100.00% |
| | | | | |
| Total | | \$0.00 | \$274,838.00 | \$274,838.00 100.00% |

Ms. McGarry noted that the Schools are expecting to have \$274,838 left in the Cafeteria Fund at the end of this fiscal year and would like to carry that over to next year in case they have some large equipment failures, as some of their equipment is aging. She reiterated that this would appropriate the balance from FY20, which is anticipated, to FY21 in the amount of \$274,838.

Mr. Harvey then thanked the School Staff for the meal distribution they have been doing on Wednesdays. Dr. Eagle noted they have served over 31,000 meals so far, and they are serving about 550-600 students each week, all under age 18.

Mr. Carter then advised that the Board just needs to decide how to move forward with the budget. He noted that they could give themselves more time to find out more information regarding the schools and have the public hearing in June. The budget would need to be approved by June 30th.

Mr. Rutherford suggested not rushing into approving the budget considering the current crisis, as they are still learning new information every day and seeing different impacts every week. He noted that he would be okay with waiting until June to have the public hearing.

Mr. Rutherford then noted that he would like to have a joint meeting with the School Board in May, depending on the virus situation.

IV. Other Business (As May Be Presented)

April 30, 2020

Mr. Parr noted that he had been working with the fire departments on the subject of obtaining a turnout gear extractor, which would allow the departments to be able to wash their turnout gear. He advised there is one in Wintergreen, but they would like to have one on this side of the county. He noted that currently, departments are hosing off their gear, as the gear cannot go into a regular residential washing machine. He added that the extractor is about a \$15,000 item including setup, and there are likely some recurring maintenance costs. He advised that it would be best to put the extractor at the Station 2 EMS location in Lovingston so that everyone would have access, as it is a 24/7 facility, and no one department would have ownership this way. Mr. Harvey suggested including this in the budget amendment for the May meeting agenda. It was noted that Curtis Sheets could likely provide more information regarding the maintenance expenses.

V. Adjournment

At 3:56 PM, Mr. Parr moved to adjourn and Mr. Rutherford seconded the motion. There being no further discussion, Supervisors voted unanimously (5-0) by roll call vote to approve the motion and the meeting adjourned.