

**Virginia:**

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 1:00 p.m. in the Bridge Room located on the fourth floor of the Nelson County Courthouse, in Lovingson Virginia.

Present: Thomas D. Harvey, North District Supervisor – Vice Chair  
Jesse N. Rutherford, East District Supervisor  
Thomas H. Bruguire, Jr. West District Supervisor  
Larry D. Saunders, South District Supervisor – Chair  
Stephen A. Carter, County Administrator  
Grace Mawyer, Administrative Assistant/Deputy Clerk  
Candice W. McGarry, Director of Finance and Human Resources

Absent: Ernie Q. Reed, Central District Supervisor

**I. Call to Order**

Mr. Saunders called the meeting to order at 1:04 PM with four (4) Supervisors present to establish a quorum and Mr. Reed being absent.

**II. FY18-19 Budget Work Session**

Before beginning the budget work session, Mr. Carter made the Board aware of three other subjects to consider.

1. Staff has just received notice that the Virginia Public School Authority and Department of the Treasury plan to refund some of their pooled school bonds and we are a part of that, and it's the discretion of the Board to say yes or no. Mr. Carter stated a decision must be made by April 12<sup>th</sup>. He noted we would still be paying the same debt service over the current debt service periods, and by 2023, school debt would be retired. He noted nothing really changes other than we'll benefit to the refunding by the State, if the Board says yes. Mr. Carter added that according to his contact with the bond council, annual amounts could total \$364,000 over the period. Mr. Harvey asked if this would retire all the school debt, and Staff noted there's one more that goes until 2028 or so. By consensus, the Board agreed to endorse this.
2. Mr. Carter then discussed the annual Virginia Commission of the Arts grant. He stated an application is submitted on behalf of Wintergreen Performing Arts, and if successful, the State will provide \$4500 and the County matches it, and it's subject to actual approval of funding once the budget is adopted. In order to get the application in on time, the Board is needed to endorse the resolution. After discussion, Mr. Harvey moved to approve resolution **R2019-10** and Mr.

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Bruguiere seconded the motion. There being no further discussion, Supervisors voted unanimously (4-0) by roll call vote to approve the motion and the following resolution was adopted:

**RESOLUTION R2019-10**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**VIRGINIA COMMISSION OF THE ARTS**  
**FY19-20 CREATIVE COMMUNITIES PARTNERSHIP GRANT**  
**(FORMERLY LOCAL GOVERNMENT CHALLENGE GRANT)**

**BE IT RESOLVED**, by the Nelson County Board of Supervisors that said Board endorses the County's submission of an application to the Virginia Commission of the Arts for 2019-2020 Creative Communities Partnership Grant funding (formerly Local Government Challenge Grant).

**BE IT FURTHER RESOLVED**, said application includes a local match of \$4,500.00 to be confirmed upon formal adoption of Nelson County's Fiscal Year 2019-2020 Budget by the Board of Supervisors.

3. Mr. Carter then noted Sonoco Recycling, the company the County uses in Madison Heights, sent Staff a memo stating they will no longer accept glass or plastics as of April 1<sup>st</sup>, and he added that the County does not currently recycle glass. He stated that most recently, Sonoco sent an email stating effective immediately, for commingled plastics and mixed paper, the rates will go from \$0 to \$60 a ton for commingled plastics and \$50 a ton for mixed paper. Mr. Carter noted Staff has looked at the figures and determined it would cost about \$20,000 per year to take the items to the landfill and \$40,000 per year to recycle if the County cannot find another outlet. He added Staff is looking around for someone else to accept the material that would be a viable alternative, but they have not found anyone, yet. He noted that Staff is still currently taking the items to Sonoco and are probably getting charged, and the question is if the Board wants to wait until the April 9<sup>th</sup> meeting and bring it back up as a subject for further consideration. He added Staff has contacted Waste Management and Region 2000 to see what they plan to do, but seemingly, everyone is in the same boat. After discussion, by consensus, the Board agreed to wait until the April 9<sup>th</sup> meeting to discuss.

Mr. McGarry began the session with advising of the Contingency Balances as of March 21, 2019.

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**Impacts to Recurring Contingency**

<b>Beginning Balance on 3-12-19</b>	<b>\$ 1,434,696</b>
Addition of Expense: Treasurer's Request for Local Funding of Employee Career Development Salary Increase (9.3%)	\$ (3,212)
Addition of Expense: Clerk's Request for Making Part Time County Funded Position Full Time	\$ (30,296)
Addition of Expense: Registrar's Request for Making Part Time Assistant Registrar Full Time and Retaining 1 Part Time Employee	\$ (27,080)
Reduction of Expense: Funding for TJEMS Council	\$ 9,629
Reduction of Expense: Funding for Central VA Small Business Development Center	\$ 1,000
Addition of Revenues: Wintergreen Police Department Cost Reimbursement for CAD	\$ 10,614
Addition of Revenues: State Compensation Board Reimbursements of Shared Expenses for Constitutional Offices	\$ 47,103
<u>Subtotal of Changes</u>	<u>\$ 7,758</u>
<b>Ending Balance in Recurring Contingency as of 3-21-19</b>	<b>\$ 1,442,454</b>

**Impact to Non-Recurring Contingency**

<b>Beginning Balance on 3-12-19</b>	<b>\$ 1,527,280</b>
Addition of Expense: ECC Carpet/Floor Replacement	\$ (4,475)
Addition of Expense: ECC Position 4 Radio Console Addition	\$ (4,988)
Reduction of Expense: ECC Station Reconfiguration	\$ 2,366
* Addition of Expense: School Division Tennis Courts Authorized on 3/14/19	\$ (199,400)
Addition of Expense: Piney River TTHM Solution (Transfer to PR Fund)	\$ (160,000)
Potential Additional Expense: Balance of Funds Needed to Pay Off Piney River Water/Sewer Debt (Transfer to PR Fund)(Budget Includes \$430,180 and Pay-off is Approximately \$660,078 after Regular Payment of \$67,072 and \$3,900 interest payment in July)	\$ (300,870.00)
<u>Subtotal of Changes</u>	<u>\$ (667,367.00)</u>
<b>Ending Balance in Non-Recurring Contingency as of 3-21-19</b>	<b>\$ 859,913</b>

**Net Change to Contingency Balances \$ (659,609)**

\*Note if Pay for Tennis Courts from Capital Fund the Balance in Non-Recurring Contingency is \$1,023,213

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**Budgetary Changes as of 3-21-19**

**Expenditures:**

	<b>Budget Impact</b>
Treasurer's Request for Local Funding of Employee Career Development Salary Increase (9.3%)	\$ 3,212
Clerk's Request for Making Part Time County Funded Position Full Time	\$ 30,296
Registrar's Request for Making Part Time Assistant Registrar Full Time and Retaining 1 Part Time Employee	\$ 27,080
Piney River TTHM Solution (Transfer to PR Fund)	\$ 160,000
91050-7060 ECC Carpet/Floor Replacement	\$ 4,475
91050-7072 ECC Station Reconfiguration	\$ (2,366)
91050-7078 ECC Position 4 Radio Console Addition	\$ 4,988
Funding for School Division Tennis Courts Authorized on 3/14/19	\$ 199,400
Reduction to TJEMS Council Funding	\$ (9,629)
Reduction to Central Virginia Small Business Development Center Funding	\$ (1,000)
Potential Additional Expense to Pay Off the Balance of PR Water/Sewer Debt after July Payment	\$ 300,870
Net Expenditure Changes	\$ 717,326

**Revenues:**

Wintergreen PD Cost Reimbursement for CAD	\$ 10,614
State Compensation Board Reimbursements of Shared Expenses for Constitutional Offices	\$ 47,103
Net Revenue Changes	\$ 57,717

Net Budgetary Impact \$ (659,609)

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Staff then proceeded to go over some items that the Board had wanted to revisit in the Agency Requests:

1. SARA: Mr. Rutherford noted this is a great program and added that 8% of the beneficiaries are Nelson residents, and we are paying 2% of their budget. He said they are asking for level funding (\$1,000), and he is fine with that. The rest of the Board agreed.
2. Shelter for Help: Mr. Rutherford stated he is fine with keeping this level funded at \$8,160. The rest of the Board agreed.
3. OAR: Mr. Rutherford stated he would like to send an inquiry about the data they used in their request. He added he is fine with keeping this level funded until we get more data. The rest of the Board agreed.

Mr. Harvey asked if Staff ever received a set figure on the grant money we get for EMS vehicles. Staff indicated they have not. Mr. Carter noted Staff did receive a request from Lovingston Volunteer Fire Department for \$75,000 for the interest-free loan program for a new vehicle, and this will be on the April 9<sup>th</sup> meeting agenda.

Ms. McGarry then brought up additional items the Board had wanted to revisit:

1. Piney River Water/Sewer debt payoff: Following discussion, by consensus, the Board decided to pay it off.
2. Funding for Animal Control firearms training & 3 firearms: Mr. Rutherford asked if Staff obtained any information from neighboring localities regarding their policies. Mr. Carter stated both Amherst and Lynchburg have officers who carry firearms, but both of those departments are under either the Sheriff's Office or Police Department. Mr. Harvey stated this is something they can look at and discuss over the next year. Mr. Rutherford asked about Buckingham County's setup, and Ms. McGarry stated their setup is like ours. The Board decided to leave this unfunded and look further into details regarding a policy in the future.
3. Animal Control office addition: Ms. McGarry stated the \$38,400 is funded currently. Staff will talk with Paul Truslow about the possibility of using a building similar to the ones used for the convenience centers for this to reduce the cost.

The Board then discussed the Machinery & Tools Tax. Mr. Rutherford noted that getting rid of this tax would be beneficial for the County residents. He added the enforcement method for the tax is draconian. Mr. Saunders noted the revenue received from it is a small amount, and 92 out of 95 counties have it. Mr. Bruguere noted taking the tax away could be an incentive for a company to come to the county. The Board then requested that the Commissioner of Revenue come to the next meeting to address this.

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Two representatives from the Regional Library were present and the Board addressed their request for \$338,832. Ms. McGarry noted this is an increase of \$45,287, most of which is related to their request for a new full-time position at the Nelson Library. Staff level-funded them along with all the other agencies. Mr. Carter noted that Mr. Plunkett has asked if the Board does not fund the new position, the cost just to sustain a 2% increase for library employees and overhead for the operations of the regional library would be just under \$8,300. Mr. Bruguire asked for the justification for another employee. Mr. Plunkett stated the current facility could use another employee just for the workflow that's going through there, and he added 76,000 items were checked out last year by Nelson residents and there were almost 64,000 visitors. He noted they are also looking toward the future when the new space opens, which will triple the usable space for the public, and they'll need more bodies in there to keep up with demand for services. He reiterated they could use the help now but will really need it with the expansion of the building. Mr. Bruguire noted he could see the need for another person with the expansion, but that won't be ready for another year. Mr. Saunders agreed and said the Board can look at it again next year. Mr. Plunkett added that they were able to make the level funding work last year because of retirement the year before, but they are hoping to give raises to the staff this year. Mr. Rutherford asked what the 2% increase amount would be, and Staff advised \$8263.41, which also includes operating expenses. Following discussion, the Board agreed by consensus to fund an additional \$8,264 for the Regional Library.

The Board then discussed the school operational budget.

Mr. Saunders noted the school board is requesting a \$1,895,447 increase of County funding. Mr. Carter asked Dr. Eagle, who was in attendance, if the State is essentially funding the 3% salary increase except for \$54,000, why is the school board asking the Board to fully fund all of that plus 0.008% for step increases. Dr. Eagle stated that both the compensation and the lottery are in the State funding, and the State funding is at a -\$102,000 amount. Mr. Carter noted that is because of an enrollment drop. Mr. Carter added that the County's share is just over \$6 million based on the composite index and the required local effort, but right now, we're at \$8+ million over that amount.

Mr. Saunders noted the school board is asking for four new positions and getting rid of two elementary teaching positions, with the enrollment going down. He asked if vice principals can also teach, but added he is unsure what the laws are for that. Dr. Eagle stated there are different SOQ caps as far as how many administrators, and they're not to that point yet, but added Mr. Saunders is right and they would have to look at that. She noted the two first cuts that were made with the teachers are based off of not hiring those two this year. She added they have their kindergarten enrollment on April 9<sup>th</sup>, and if enrollment continues to decline, they will have two more also cut. She also stated with administrators and staff, they have a lot of retirees this year, but they do not yet have positive documentation for those. Mr. Saunders noted this would reduce salaries and asked when contracts have to be signed. Dr. Eagle stated if they have a budget, by the end of May.

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Mr. Saunders stated the Board of Supervisors has increased the school's funding by, on average, a half million dollars every year for the last twenty years, and at some point it has to stop. He added they need to show the Board that they are trying to cut costs and make adjustments, yet they have asked for an almost \$1.9 million increase. Dr. Eagle noted the 18.8% unprecedented increase to their health insurance. Mr. Saunders stated it's probably around a \$15,000 cost per student to operate the schools, and other counties are around \$10,000-\$11,000 per student. He reiterated that the school board needs to make a sincere effort to start doing some cutting and reevaluating of things.

Dr. Eagle noted she has met with State representatives and discussed how the lack in State funding has penalized a lot of localities, adding one who definitely suffers is Nelson County. She stated the State needs to step up to the plate with funding. Mr. Saunders stated his concern is the Board of Supervisors is giving the School Board \$8 million more than what is required by the State, which is a lot of money.

Mr. Bruguire asked if it's a necessity to have assistant principals at the elementary schools as well as assistants at the library. He added the agriculture teacher used to teach welding. He also stated there are more people in the School Board administration offices than there used to be. Dr. Eagle stated the SOQs cover how assistant principals are funded, and they get State money for those funding. Mr. Bruguire stated they are not necessary, and if they're pushing paper, a \$12/hour secretary could be hired, and added those are the type of people they are talking about that have nothing to do with educating the children. Mr. Carter noted the SOQs for next year show zero assistant principals for the elementary schools and 0.94 for secondary schools, and we have 5 or 6 overall. Mr. Bruguire asked if some of the people who were previous principals and now have a different title are getting the same salary as a principal. Dr. Eagle stated it depends on the job they are in. Mr. Bruguire stated everything should be less than the principal, no matter what job they are in.

Mr. Rutherford noted the beginning teacher's starting salary, according to the scale, for FY18-19 is \$47,000 and in their proposed budget, it will be brought up 3% to about \$49,000. He added he is pro-teacher, but in Buckingham, to get to our starting salary, someone would have to be there for 20 years. Dr. Eagle agreed that we do have a very good starting salary, however we don't compare as well in the 20-30 year process, which is a longevity/loyalty thing. Mr. Harvey stated that's a process we went through to put money upfront to help draw in good teachers. Mr. Saunders stated the teachers' starting salary is more than that of a deputy sheriff or state trooper, adding that a teacher comes out of college with no background in it earning more than someone in law enforcement who has years and years of background.

Mr. Bruguire noted that even with some teachers retiring, not much money will be saved with this higher beginning salary scale.

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Mr. Saunders stated from the documents provided that the 4 new positions requested would cost \$76,212.09 each. Dr. Eagle noted that includes benefits, and the listed starting salary of \$53,478 is estimated based off of a more experienced person because they don't know if they will get a brand new person.

Mr. Saunders added that the majority of the higher paid people on the school/administrative staff don't live in the county and don't pay real estate tax. He stated the people in Amherst get first selection to become a teacher over the ones here in the county that are qualified, and that's happened several times. He added he feels that people in Nelson County, if they are qualified, should not be put on the back burner. He noted they expect the taxpayers to pay all of this yet they don't live in the county and pay a real estate tax. Dr. Eagle pointed out it is not easy to find places to live in the county.

Mr. Saunders stated he feels it's outrageous to ask for all of this, adding it's costing the taxpayers \$304,000 for 4 new teachers when they have less students and are only showing they're losing 2 teachers and not showing any retirement. He added our teachers in Nelson County are some of the highest paid in central Virginia, and he's not saying they don't deserve it, but at somewhere along the way, they must figure out how to cut some costs in the schools. He stated we have a lot of capital improvements that need to be done, and spending all of our budget on this would handcuff us on how much we could spend on those improvements.

Mr. Rutherford referred to the request for a welding instructor and stated he recently had a meeting with PVCC's Workforce Development, and added there's a lot of aspects in the school that the community college could help participate in. Dr. Eagle stated they checked with PVCC on welding, and they don't offer it. The closest community college that does offer it is CVCC, and the other one is down in Altavista. She added we wouldn't have the cost of a teacher, but we would have the cost of transportation to get the kids there. Mr. Rutherford noted that recently, PVCC has bought a mobile welding facility, and Dr. Eagle reminded him that there would still be a cost associated with that. Mr. Saunders asked if there is a demand for welding, and Dr. Eagle confirmed.

Mr. Saunders asked why the budget was reduced by \$55,000 for the PVCC Dual Enrollment Costs, and Dr. Eagle noted the payment plan was decreased. She confirmed that the program and services are not being cut.

The Board then discussed the school capital improvement projects.

Mr. Saunders asked for details regarding the high school roof needing to be replaced within 3 years. Dr. Eagle stated there are some problems including leaks, and it's at 16 years old. She added they're also having gym roof issues at Tye River Elementary. When they put the new roof on, they just put

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the rivets/gaskets down and did not put the correct sealants in. So when there's rain, buckets have to be placed all over the place. Mr. Harvey asked if Rockfish River Elementary also has a roof problem, and Dr. Eagle stated they do not currently.

The Board then discussed how much of an increase to fund for the schools. Mr. Saunders noted they had discussed \$500,000 but he is in favor of \$250,000. Mr. Rutherford stated he knows the Board has given a \$500,000 increase for years, but that was a trend that probably shouldn't have happened. He suggested splitting it at \$375,000. Mr. Harvey stated the school board's job is to ask for what they need, and the Board of Supervisors' job is to fund what we can afford. He added what they're asking for is legitimate, but it gets down to the funding part of it. Mr. Saunders pointed out these provided numbers don't take into account retiring teachers and other factors and are not true numbers; they will be less than this. He added at some point, the school board needs to learn to get their expenses under control rather than ask for more money every year. He noted that if they ever have an additional need throughout the year and come to the Board of Supervisors, it never gets turned down. Mr. Harvey and Mr. Bruguere stated they are in favor of a \$500,000 increase. Mr. Saunders stated he is in favor of \$250,000. It was noted that Mr. Reed was absent but would be present when it comes time to vote on the budget. By consensus, the Board agreed on a \$500,000 increase as a placeholder for now.

The Board then discussed additional school capital improvement projects.

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NELSON COUNTY PUBLIC SCHOOLS  
CAPITAL IMPROVEMENT PROJECTS CATEGORIZED

RECURRING COSTS:

SCHOOL BUSES – 4 PER YEAR	\$	340,000
SAFETY EQUIPMENT	\$	100,000
VEHICLES VANS OR CARS	\$	30,000
CAMERAS FOR BUSES (lower each year as new buses have these)	\$	<u>12,000</u>
SUBTOTAL:	\$	482,000

IMMEDIATE CONCERNS:

*TENNIS COURT RESURFACING – NCHS	\$	199,400
GYMNASIUM ROOF REPAIR – TRES	\$	50,000
HVAC EBI & ZONE MANAGER UPGRADES – DIVISION WIDE	\$	170,000
FACILITY STUDY for BRICK WATER DAMAGE – NCHS	\$	10,000
ATHLETIC TRACK RESURFACING – NCHS	\$	200,825
WINDOW & DOOR REPLACEMENT – OLD MAINT FACILITY	\$	58,100
ROAD REPAIR – NMS	\$	15,000
**WELDING FACILITY UPGRADE – NCHS AG Area	\$	<u>          </u>
SUBTOTAL:	\$	703,325 + _

\* Already sent to County Administrator to request Supplemental Appropriation – In Progress

\*\*Funds requested only if new welding facility is not an option

WITHIN 3 YEARS:

***WEATHER BARRIER INSTALLATION – TRES	\$	1,533,500
ROOFTOP AC UNITS – RRES	\$	250,000
DUST COLLECTOR SYSTEM – NCHS	\$	94,500
BUS LOOP RESURFACING – TRES	\$	40,000
ROOF REPLACEMENT – NCHS	\$	1,200,000
GREENHOUSE REMODEL - NCHS	\$	<u>750,000</u>
SUBTOTAL:	\$	3,868,000

\*\*\*we are one bad air quality report away from this being top priority

DESIRED FACILITY IMPROVEMENTS:

FIELD HOUSE/CONCESSION STAND	\$	1,227,000
LIGHTS FOR BASEBALL/SOFTBALL FIELDS	\$	336,139
BOLLARD INSTALLATION – DIVISION WIDE	\$	82,500
NEW WELDING FACILITY	\$	200,000
AUDITORIUM LIGHTING/SET HOIST	\$	50,000
OVERFLOW PARKING – TRES	\$	150,000
PLAYGROUND EQUIPMENT – RRES	\$	25,000
FIELD REPAIR & BLEACHERS – NMS	\$	15,000
AUDITORIUM ENTRANCE ENHANCEMENT	\$	200,000
GYMNASIUM AIR CONDITIONING – RRES	\$	<u>75,000</u>
SUBTOTAL:	\$	2,360,639
<b>TOTAL:</b>	<b>\$</b>	<b>7,413,964</b>

Staff updated the Board that the amount of Immediate Concerns totals \$503,925 since the tennis court resurfacing (\$199,400) has already been appropriated. Also, they added the Schools' Recurring Costs could total \$382,000 if they obtain a grant for the safety equipment. By consensus, the Board decided to reserve \$859,913 of their non-recurring contingency for School Capital.

The Board thanked Dr. Eagle and then went on to discuss the budgets for the Broadband Fund, Debt Service Fund, Capital Fund, and Piney River Water/Sewer Fund.

## BROADBAND PROJECT FUND

<b>BROADBAND FUND</b>					
<b>EXPENDITURE SYNOPSIS -PROPOSED</b>					
Expenditure by Dept.	FY 18-19 <u>Proposed Budget</u>	FY 19-20 <u>Proposed Budget</u>	Increase/Decrease	% Change	
<b>Network Operations</b>					
Network Operator	\$70,000.00	\$70,000.00	\$0.00	0.00%	
Director Fees & Mileage	\$2,865.00	\$2,040.00	-\$825.00	-28.80%	
Repair & Maintenance	\$7,400.00	\$8,270.00	\$870.00	11.76%	
Professional Services	\$15,000.00	\$15,000.00	\$0.00	0.00%	
Advertising	\$0.00	\$0.00	\$0.00	0.00%	
Office Supplies	\$300.00	\$300.00	\$0.00	0.00%	
Insurance	\$2,600.00	\$2,500.00	-\$100.00	-3.85%	
Utilities including locates	\$45,000.00	\$30,000.00	-\$15,000.00	-33.33%	
Equipment	\$75,000.00	\$75,000.00	\$0.00	0.00%	
Installations	\$315,000.00	\$5,827.00	-\$309,173.00	-98.15%	
Service Contracts	\$7,500.00	\$7,500.00	\$0.00	0.00%	
Permit Fees	\$750.00	\$0.00	-\$750.00	-100.00%	
Tower Lease	\$9,530.00	\$9,530.00	\$0.00	0.00%	
Contingency	\$25,000.00	\$253,170.00	\$228,170.00	912.68%	
<b>Total</b>	<b>\$575,945.00</b>	<b>\$479,137.00</b>	<b>-\$96,808.00</b>	<b>-16.81%</b>	

<b>REVENUE SYNOPSIS -PROPOSED</b>				
	<b>FY 18-19</b>	<b>FY 19-20</b>		
<b>Revenues</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
<b>Network Operations</b>				
Transfer from General Fund	\$100,000.00	\$0.00	-\$100,000.00	-100.00%
Network Access Charges	\$203,000.00	\$278,633.00	\$75,633.00	37.26%
Fiber Leases	\$4,004.00	\$4,004.00	\$0.00	0.00%
Tower Leases	\$83,121.00	\$100,000.00	\$16,879.00	20.31%
Installation Reimbursement	\$109,000.00	\$96,500.00	-\$12,500.00	-11.47%
Year Ending Balance	\$76,820.00	\$0.00	-\$76,820.00	100.00%
<b>Total</b>	<b>\$575,945.00</b>	<b>\$479,137.00</b>	<b>-\$96,808.00</b>	<b>-16.81%</b>

Ms. McGarry noted they discontinued the discount and amortization on installations, so those numbers will not be anywhere near what was budgeted. They will have less expenditures than budgeted, so that's created some carryover, which is in the contingency for next year. Mr. Carter noted Staff is close to the transfer of the network.

## DEBT SERVICE FUND

<b>EXPENDITURE SYNOPSIS - Proposed</b>				
	<b>FY 18-19</b>	<b>FY 19-20</b>		
<b>Expenditure by Dept.</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>
<b>County Debt Service</b>				
Trustee Fees	\$1,097.00	\$1,097.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$185,000.00	\$195,000.00	\$10,000.00	5.41%
Principal (Judicial Center)	\$350,000.00	\$365,000.00	\$15,000.00	4.29%
Principal (Radio Project)	\$160,000.00	\$165,000.00	\$5,000.00	3.13%
Principal (VRA Library)	\$0.00	\$165,000.00	\$165,000.00	#DIV/0!
Interest (Judicial Center)	\$180,188.00	\$163,966.00	-\$16,222.00	-9.00%
Interest (Courthouse-Phase 2)	\$138,816.00	\$129,078.00	-\$9,738.00	-7.02%
Interest (Radio Project)	\$37,687.00	\$30,109.00	-\$7,578.00	-20.11%
Interest (VRA Library)	\$47,587.00	\$98,953.00		
<b>Total County Debt Service</b>	<b>\$1,100,375.00</b>	<b>\$1,313,203.00</b>	<b>\$161,462.00</b>	<b>19.34%</b>

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<b>County Debt for Schools</b>					
Trustee Fees		\$1,097.00	\$0.00	-\$1,097.00	-100.00%
Principal VRA (Ref Lit Loan)		\$235,000.00	\$0.00	-\$235,000.00	-100.00%
Principal VPSA Bonds		\$865,000.00	\$910,000.00	\$45,000.00	5.20%
Principal Lease Rev. 2002 (2012)		\$535,000.00	\$555,000.00	\$20,000.00	3.74%
Interest VRA (Ref Lit Loan)		\$4,972.00	\$0.00	-\$4,972.00	-100.00%
Interest VPSA Bonds		\$274,293.00	\$231,305.00	-\$42,988.00	-15.67%
Interest Lease Rev. 2002 (2012)		\$186,381.00	\$171,394.00	-\$14,987.00	-8.04%
<b>Total County Debt for Schools</b>		<b>\$2,101,743.00</b>	<b>\$1,867,699.00</b>	<b>-\$234,044.00</b>	<b>-11.14%</b>
<b>Total Debt Service</b>		<b>\$3,202,118.00</b>	<b>\$3,180,902.00</b>	<b>-\$21,216.00</b>	<b>-0.66%</b>
<b>REVENUE SYNOPSIS -Proposed</b>					
		<b>FY 18-19</b>	<b>FY 19-20</b>		
<b>Revenues</b>		<b><u>Proposed Budget</u></b>	<b><u>Proposed Budget</u></b>	<b>Increase/Decrease</b>	<b>% Change</b>
Transfers from General Fund		\$3,154,531.00	\$3,180,902.00	\$26,371.00	0.84%
Transfers from Capital Fund		\$0.00	\$0.00	\$0.00	0.00%
<b>Total Transfers</b>		<b>\$3,154,531.00</b>	<b>\$3,180,902.00</b>	<b>\$26,371.00</b>	<b>0.84%</b>
<b>Year Ending Balance</b>		<b>\$47,587.00</b>	<b>\$0.00</b>	<b>-\$47,587.00</b>	<b>0.00%</b>
<b>Total</b>		<b>\$3,202,118.00</b>	<b>\$3,180,902.00</b>	<b>-\$21,216.00</b>	<b>-0.66%</b>

## CAPITAL FUND

<b>EXPENDITURE SYNOPSIS- Proposed</b>					
	FY 18-19	FY 19-20			
<b>Expenditure by Dept.</b>	<b><u>Amended Budget</u></b>	<b><u>Proposed Budget</u></b>	<b>Increase/Decrease</b>		<b>% Change</b>
<b>Capital Projects</b>					
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%
Arbitrage Rebate	\$0.00		\$0.00		0.00%
<b>Total</b>	<b>\$705,251.00</b>	<b>\$705,251.00</b>	<b>\$0.00</b>		<b>0.00%</b>
<b>REVENUE SYNOPSIS - Proposed</b>					
	FY 18-19	FY 19-20			
<b>Revenues</b>	<b><u>Amended Budget</u></b>	<b><u>Proposed Budget</u></b>	<b>Increase/Decrease</b>		<b>% Change</b>
<b>Capital Projects</b>					
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%
<b>Total</b>	<b>\$705,251.00</b>	<b>\$705,251.00</b>	<b>\$0.00</b>		<b>0.00%</b>

**PINEY RIVER WATER/SEWER FUND**

<b>EXPENDITURE SYNOPSIS - Proposed</b>						
<b>Expenditure by Dept.</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19-20 Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>		
Engineering Services	0	\$10,000.00	\$10,000.00		#DIV/0!	
New Connection Installation	\$30,000.00	\$10,000.00	-\$20,000.00		-66.67%	
Maintenance and Repairs	\$38,000.00	\$30,000.00	-\$8,000.00		-21.05%	
Electrical Services	\$10,500.00	\$12,000.00	\$1,500.00		14.29%	
Billing/Postal Services	\$5,500.00	\$5,500.00	\$0.00		0.00%	
Water and Sewer	\$46,000.00	\$49,000.00	\$3,000.00		6.52%	
Telecommunications	\$1,050.00	\$1,100.00	\$50.00		4.76%	
Permit Fees	\$300.00	\$300.00	\$0.00		0.00%	
Maintenance Supplies	\$18,500.00	\$18,500.00	\$0.00		0.00%	
Refunds	\$250.00	\$200.00	-\$50.00		-20.00%	
Capital Improvements	\$40,000.00	\$160,000.00	\$120,000.00		100.00%	
Debt Service	\$413,252.00	\$731,050.00	\$317,798.00		76.90%	
<b>Reserve for Contingency</b>	\$0.00	\$4,008.00	\$4,008.00		#DIV/0!	
<b>Total</b>	<b>\$603,352.00</b>	<b>\$1,031,658.00</b>	<b>\$424,298.00</b>		<b>70.99%</b>	
<b>REVENUE SYNOPSIS - Proposed</b>						
<b>Revenues</b>	<b>FY 18-19 Proposed Budget</b>	<b>FY 19-20 Proposed Budget</b>	<b>Increase/Decrease</b>	<b>% Change</b>		
<b>Piney River Water/Sewer</b>						
Fees for Water/Sewer	\$127,000.00	\$125,000.00	-\$2,000.00		-1.57%	
Connection/Installation Fees	\$42,000.00	\$14,000.00	-\$28,000.00		-66.67%	
Transfer from General Fund (Op)	\$40,000.00	\$0.00	-\$40,000.00		-100.00%	
Transfer from General Fund (Cap)	\$40,000.00	\$160,000.00	\$120,000.00		100.00%	
Transfer from Genral Fund (Debt)	\$350,180.00	\$731,050.00	\$380,870.00		100.00%	
Year Ending Balance	\$4,172.00	\$1,608.00	-\$2,564.00		-61.46%	
<b>Total</b>	<b>\$603,352.00</b>	<b>\$1,031,658.00</b>	<b>\$428,306.00</b>		<b>70.99%</b>	

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Ms. McGarry noted the \$120,000 increase in Capital Improvements is because of the TTHM solution that will cost around \$160,000. The full payoff of the debt is included in Debt Service for FY20 with an increase of \$317,798.

**III. Other Business (As May Be Presented)**

The Board requested for the Commissioner of the Revenue to attend the April 9<sup>th</sup> Board of Supervisors meeting to report on the Machinery & Tools Tax. They also noted they would further discuss the funding for the School Operating Fund on that date.

**IV. Adjourn and Continue until March \_\_\_\_, 2019 at \_\_\_\_pm, For the Conduct of a Budget Work Session to be Held in the Bridge Conference Room of the Courthouse in Lovington.**

At 4:04 PM, Mr. Harvey moved to adjourn and Mr. Rutherford seconded the motion. There being no further discussion, Supervisors voted unanimously by voice vote to approve the motion and the meeting adjourned.