



BOARD OF SUPERVISORS MEETING

WORK SESSION AND TAX RATE AND BUDGET PUBLIC HEARING

April 27, 2021

Due to the COVID-19 Emergency, the Prince Edward County Board of Supervisors is operating pursuant to and in compliance with its “EMERGENCY CONTINUITY OF OPERATIONS ORDINANCE.” While physical (in-person) access to these public meetings is not permitted, the public may participate in these meetings by calling: **1-844-890-7777, Access Code: 390313** (*If busy, please call again.*)

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- 7:00 p.m. **1.** The Chair will call to order the reconvened meeting of the Board of Supervisors
- 2.** Consideration of 2021 Tax Rates and FY 2021-2022 Budget 3
- A. Resolution to set Calendar Year 2021 Tax Levies 5
  - B. Motion to adopt the FY 2021-2022 Prince Edward County School Budget 6
  - C. Resolution of approve the FY 2021-2022 Prince Edward County Budget 7
- 3.** Closed Session – Section 2.2-3711(A)(7) of the Code of Virginia 9
- 4.** Recess

**Adjourn.**

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**Board of Supervisors  
Agenda Summary**

**Meeting Date:** April 27, 2021  
**Item #:** 2  
**Department:** Board of Supervisors  
**Staff Contact:** Douglas P. Stanley  
**Agenda Item:** Consideration of 2021 Tax Rates and FY2021-2022 Budget

**SUMMARY:**

The Board held a Public Hearing on April 20, 2021 at 7:00 pm on the proposed Real Estate, EMS Tax Levy, and Poplar Hill Tax Levy and at 7:30 pm for both the County and School budgets and Tax Levies.

**Final Budget Notes:**

1. Budget includes an across the board 5.00% Cost of Living Adjustment (COLA) for ALL employees. The State budget includes a 5.00% COLA for Compensation Board funding positions. In addition, 7 employees have been identified for a 1-2 step merit increase.
2. The proposed budget is balanced at the equalized real estate rate of \$0.43, with the additional revenue (\$1,400,000) budgeted for capital improvements – 94000-0053. This funding would be used to give the upcoming Capital Improvement Plan a kickstart.
3. In addition, \$185,000 has been budgeted for engineering for the Sandy River Reservoir and \$200,000 towards future debt service.
4. We have included a 10% increase for the Health Insurance costs. While we saw a 6.2% decrease in rates, we are hoping to be able to make a paradigm shift and make the County competitive with our benefits package.
5. Outside agency budgets have been included as recommended by the Board at the March 23<sup>rd</sup> work session.

As noted above, the Board authorized a real estate tax rate advertisement of \$0.51 which is \$0.08 higher than the equalized rate of \$0.43. Once advertised a tax rate cannot be increased unless readvertised and a new public hearing. There is no such requirement if the Board would like to decrease that rate.

**ATTACHMENT:**

Budget Public Hearing Notices, Proposed FY2021-2022 Budget

**Recommendation:**

The Board will wish to make any adjustments to the proposed FY2021-2022 budget and then set the tax levies for 2021, followed by approving the FY22 School Budget, and finally adopting the FY 2021-2022 budget resolution.

**SAMPLE MOTION:**

Motion \_\_\_\_\_  
Second \_\_\_\_\_

Booth \_\_\_\_\_  
Cooper-Jones \_\_\_\_\_  
Emert \_\_\_\_\_

Gilliam \_\_\_\_\_  
Jones \_\_\_\_\_  
Pride \_\_\_\_\_

Townsend \_\_\_\_\_  
Wilck \_\_\_\_\_



**Board of Supervisors  
Agenda Summary**

I move that the Prince Edward County Board of Supervisors adopt the Resolution to Impose Tax Levies for Calendar Year 2021 as advertised. I further move that the Board adopt the Resolution of Approval of the FY 2021-2022 Prince Edward County School Budget as proposed and the Resolution to Approve the FY 2021-2022 Prince Edward County Budget in the amount of \$63,426,043 as proposed.

OR

I move that the Prince Edward County Board of Supervisors adopt the Resolution to Impose Tax Levies for Calendar Year 2021 setting the Real Estate Tax Rate at \_\_\_\_\_. I further move that the Board adopt the Resolution of Approval of the FY 2021-2022 Prince Edward County School Budget as proposed and the Resolution to Approve the FY 2021-2022 Prince Edward County Budget in the amount of \_\_\_\_\_ with any reductions in the rate from the advertised budget come from budget line 94000-0053 (Capital Improvements).

|                                            | 0.1 cent increase |                     | Total Proposed 8 cent increase |
|--------------------------------------------|-------------------|---------------------|--------------------------------|
| <b>Real Property</b>                       | \$                | 185,470.00          | \$ 1,483,760.00                |
| <b>Public Service Corp.</b>                | \$                | 12,352.94           | \$ 98,823.53                   |
|                                            | \$                | 197,822.94          | \$ 1,582,583.53                |
| <b>RE</b>                                  |                   |                     |                                |
| <b>Rate</b>                                |                   | <b>Budget Total</b> | <b>Budget Reduction</b>        |
| 0.51 Total budget with 8 cent tax increase |                   | \$63,426,043.00     |                                |
| 0.50 Total budget with 7 cent tax increase |                   | \$63,228,220.06     | \$197,822.94                   |
| 0.49 Total budget with 6 cent tax increase |                   | \$63,030,397.12     | \$395,645.88                   |
| 0.48 Total budget with 5 cent tax increase |                   | \$62,832,574.18     | \$593,468.82                   |
| 0.47 Total budget with 4 cent tax increase |                   | \$62,634,751.24     | \$791,291.76                   |
| 0.46 Total budget with 3 cent tax increase |                   | \$62,436,928.29     | \$989,114.71                   |
| 0.45 Total budget with 2 cent tax increase |                   | \$62,239,105.35     | \$1,186,937.65                 |
| 0.44 Total budget with 1 cent tax increase |                   | \$62,041,282.41     | \$1,384,760.59                 |
| 0.43 Total budget with no tax increase     |                   | \$61,843,459.47     | \$1,582,583.53                 |

Motion \_\_\_\_\_  
Second \_\_\_\_\_

Booth \_\_\_\_\_  
Cooper-Jones \_\_\_\_\_  
Emert \_\_\_\_\_

Gilliam \_\_\_\_\_  
Jones \_\_\_\_\_  
Pride \_\_\_\_\_

Townsend \_\_\_\_\_  
Wilck \_\_\_\_\_



*A Resolution to Impose Tax Levies For Calendar Year 2022*

**Whereas**, the Prince Edward County Board of Supervisors establishes the levies for the County of Prince Edward, Virginia; and

**Whereas**, for calendar year 2021, beginning January 1, 2021 and ending December 31, 2021, the Board of Supervisors has duly advertised and on April 20, 2021 held public hearings on the subject tax levies;

**Now, Therefore, Be It Resolved**, by the Board of Supervisors of the County of Prince Edward that the following tax levies be, and hereby are, imposed for the calendar year 2021:

| <b>Levy</b>                                                   | <b>Nominal Tax Rate<br/>(per \$100 of assessed valuation)</b> | <b>Value Used for<br/>Assessment Purposes</b> | <b>Effective Tax Rate<br/>(per \$100 of assessed valuation)</b> |
|---------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------|
| Real Estate                                                   | \$0.51                                                        | Fair Market Value                             | \$0.51                                                          |
| Mobile Homes                                                  | \$0.51                                                        | Fair Market Value                             | \$0.51                                                          |
| Merchant's Capital                                            | \$0.70                                                        | 100% of Original Cost                         | \$0.70                                                          |
| Tangible Personal Property –<br>Motor Vehicles                | \$4.50                                                        | N.A.D.A. Guide, Loan Value                    | \$4.50                                                          |
| Tangible Personal Property –<br>Business Furniture & Fixtures | \$4.50                                                        | 20% of Original Cost                          | \$0.90                                                          |
| Tangible Personal Property –<br>Heavy Equipment               | \$4.50                                                        | 20% of Original Cost                          | \$0.90                                                          |
| Machinery & Tools                                             | \$4.20                                                        | 10% of Original Cost                          | \$0.42                                                          |
| Farm Machinery & Equipment                                    | \$0.00                                                        | ----                                          | \$0.00                                                          |
| EMS                                                           | \$0.01                                                        | ----                                          | \$0.01                                                          |

**Additional Special Levy – Poplar Hill CDA District Only**

| <b>Levy</b>                                 | <b>Nominal Tax Rate<br/>(per \$100 of assessed valuation)</b> | <b>Value Used for<br/>Assessment Purposes</b> | <b>Effective Tax Rate<br/>(per \$100 of assessed valuation)</b> |
|---------------------------------------------|---------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------|
| Poplar Hill CDA<br>Real Estate Special Levy | \$1.00                                                        | Fair Market Value                             | \$1.00                                                          |

**Certification**

*I hereby certify that the foregoing resolution was duly considered by the Board of Supervisors of the County of Prince Edward, Virginia at a regular board meeting in Prince Edward County, Virginia, at which a quorum was present and that same was passed by a vote of \_\_\_ in favor and \_\_\_ opposed, this 27<sup>th</sup> day of April, 2021.*

\_\_\_\_\_  
J. David Emert, Chairman

ATTEST:

\_\_\_\_\_  
Douglas P. Stanley, County Administrator



**Approval of FY 22 School Budget**

**SAMPLE MOTION:**

*I move that the FY 22 Prince Edward County School Budget be approved as follows:*

*School Fund – The total for the School Fund is **\$27,555,143**, of which **\$9,255,574** is local revenue as a transfer from the County General Fund.*

*School Cafeteria Fund – The total for the School Cafeteria Fund is **\$1,428,574** of which \$0.00 is local revenue as a transfer from the County General Fund.*

*This provides for an overall FY 22 Prince Edward County School Budget in the amount of **\$28,983,717**.*



*A Resolution to Approve the FY 22 Prince Edward County Budget*

**WHEREAS**, it is the responsibility of the Prince Edward County Board of Supervisors to approve and control the fiscal plan for the County of Prince Edward, Virginia for Fiscal Year 2022 (FY 22); and

**WHEREAS**, February 23, 2021 the Board of Supervisors provided guidance to the County Administrator on the development of the FY 18 Budget; and

**WHEREAS**, on March 23, 2021 the County Administrator submitted to the Board of Supervisors the Proposed FY 22 Budget; and

**WHEREAS**, the Board of Supervisors has conducted a total of eight meetings/work sessions on the FY 22 County Budget; and

**WHEREAS**, the Board of Supervisors has received citizen input on the proposed budget and proposed tax rates at duly advertised Public Hearings held April 20, 2021; and

**WHEREAS**, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with departmental budgets presented by the County Administrator and amended by the Board of Supervisors;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Supervisors of the County of Prince Edward, that the FY 22 Budget for Prince Edward County of \$63,426,043 is hereby approved and effective July 1, 2021.

**Certification**

*I hereby certify that the foregoing resolution was duly considered by the Board of Supervisors of the County of Prince Edward, Virginia at a regular board meeting in Prince Edward County, Virginia, at which a quorum was present and that same was passed by a vote of \_\_\_ in favor and \_\_\_ opposed, this 27<sup>th</sup> day of April, 2021.*

\_\_\_\_\_  
J. David Emert, Chairman

ATTEST:

\_\_\_\_\_  
Douglas P. Stanley, County Administrator

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**Board of Supervisors  
Agenda Summary**

**Meeting Date:** April 27, 2021  
**Item No.:** 3  
**Department:** County Administration  
**Staff Contact:** Douglas P. Stanley  
**Issue:** Closed Session

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**Summary:**

I move that the Prince Edward County Board of Supervisors convene in Closed Session:

- a. For consultation with legal counsel and a briefing by the County Administrator pertaining to probable litigation with the pending determination by the Board of Supervisors of a specific real property in the County be declared a public nuisance, pursuant to the exemption provided for in Section 2.2-3711(A)(7) of the *Code of Virginia*.

Motion \_\_\_\_\_  
Second \_\_\_\_\_

Booth \_\_\_\_\_  
Cooper-Jones \_\_\_\_\_  
Emert \_\_\_\_\_

Gilliam \_\_\_\_\_  
Jones \_\_\_\_\_  
Pride \_\_\_\_\_

Townsend \_\_\_\_\_  
Wilck \_\_\_\_\_