

April 25, 2023

At the special meeting of the Board of Supervisors of Prince Edward County, held at the Court House, thereof, on Tuesday, the 25<sup>th</sup> day of April, 2023; at 7:00 p.m., there were present:

Pattie Cooper-Jones  
J. David Emert  
Llew W. Gilliam, Jr.  
Victor “Bill” Jenkins  
E. Harrison Jones  
Odessa H. Pride  
Jerry R. Townsend  
Cannon Watson

Also present: Douglas P. Stanley, County Administrator; Cheryl Stimpson, Finance Director; and Crystal Baker, Finance Manager.

Chairman Gilliam called the special meeting to order.

Supervisor Cooper-Jones offered the invocation and led the Pledge of Allegiance.

Supervisor Townsend made the following statement:

*As a member of the Prince Edward County Board of Supervisors, I, Jerry R. Townsend, am disclosing that I have a personal interest in the transactions for the adoption of the FY 24 Prince Edward County Budget and the approval of local funding for the FY 24 School Budget. My wife is an employee of the Prince Edward County Public Schools and I am an employee of the Piedmont Regional Jail. I am able to participate pursuant to Section 2.2-3112(B)1 of the Code of Virginia, because the FY 24 Prince Edward County Budget and the local funding for the FY 24 School Budget affects groups of three or more, which are all County-funded employees, all county agencies funded by the County budget and all employees of the Prince Edward County Public Schools. Additionally, I am able to participate in the adoption of the FY 24 County Budget and the approval of local funding for the FY 24 School Budget fairly, objectively and in the public interest. I have filed a declaration of disclosure with the Office of the Prince Edward County Administrator, a copy of which is available for public review.*

In Re: Consideration of 2023 Tax Levies and FY2023-2024 Prince Edward County Budget

Mr. Stanley said the General Assembly has not acted on amendments for the FY 2023-2024 State budget, which will require the Board will have to come back and amend the budget accordingly. He said the House version of the State budget was used as the estimate for State revenue as it is the most conservative [version]; the Virginia Code requires the school budget be approved by May 1.

Mr. Stanley reviewed final budget notes:

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1. Budget includes an across the board 5.00% Cost of Living Adjustment (COLA) for ALL employees and an additional 2.0% COLA if approved through the State budget for Compensation Board funded positions. In addition, 13 employees have been identified for a 1-4 step merit increase.
2. The proposed budget is balanced at a real estate rate of \$0.51 (\$0.04 increase for CIP) and personal property rate of \$4.50 (current rate).
3. We have included a revised 3.2% increase for the Health Insurance costs. This is a reduction from the original estimate of 5%.
4. Outside agency budgets have been included as recommended by the Board at the March 21st work session.
5. Prince Edward Sheriffs Office:
  - Overtime Increase from \$120,000 to \$175,800
  - Equipment Maintenance from \$85,000 to \$95,000
  - Vehicle Maintenance from \$54,000 to \$75,000
6. Fire and Rescue:
  - VFD contributions up
    - \$74,800 to \$80,000
    - Fuel from \$35,000 to \$40,000
    - Emergency Communications System Upgrade - \$100,000
7. IT Department-To FT (\$40,000+)
8. Planning - Professional Services (\$50,000) -for Comp Plan update
9. Reassessment Increase to go to 4-Year Cycle -(\$75,000 to \$150,000)
10. Legal Services -(\$50,000 to \$75,000)
11. Building Inspections -Funding for lease of new vehicle (\$5,000)
12. Regional Economic Development Initiative - (\$25,000)
13. School CIP Funding -(\$250,000 to \$425,000)
14. School CIP Funding (Meals Tax) - (\$200,000)
15. Solid Waste
  - Paving (\$45,000)
  - New scale house (\$26,000)
  - Equipment (\$20,000 + \$100,224 Debt payment for Loader)
16. CIP - (\$508,708)
17. Sandy River
  - Engineering (\$200,000)
  - Legal (\$17,500)
  - Debt Service (\$725,000)
18. Contingency Funding (\$121,094)

As noted above, the budget was balanced at a real estate (RE) tax rate of \$0.51 and a personal property (PP) rate of \$4.50 based on 100% of the 2023 NADA Clean Loan value assessment. The Board advertised an additional increase of \$0.04 in the RE rate to continue to plan for the eventual debt service needed for the Sandy River (\$0.03) and Elementary School (\$0.01) projects.

Supervisor Townsend made a motion, seconded by Supervisor Cooper-Jones, to adopt the Resolution to Impose Tax Levies for Calendar Year 2023, as advertised; to approve the FY24 Prince Edward County School Budget as proposed

and adopt the Resolution to Approve the FY24 Prince Edward County Budget in the amount of \$69,732,747, as proposed;

the motion carried:

<p>Aye:       Pattie Cooper-Jones                    Llew W. Gilliam, Jr.                    Victor “Bill” Jenkins                    E. Harrison Jones                    Odessa H. Pride                    Jerry R. Townsend                    Cannon Watson</p>	<p>Nay:   J. David Emert</p>
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Mr. Stanley said it will likely be late June until the General Assembly meets to finalize the state budget.

***A Resolution to Impose Tax Levies For Calendar Year 2023***

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

**Whereas**, for calendar year 2023, beginning January 1, 2023 and ending December 31, 2023, the Board of Supervisors has duly advertised and on April 18, 2023 held a public hearing 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 2023:

<b>Levy</b>	<b>Nominal Tax Rate</b> <small>(per \$100 of assessed valuation)</small>	<b>Value Used for</b> <b>Assessment Purposes</b>	<b>Effective Tax Rate</b> <small>(per \$100 of assessed valuation)</small>
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 – Motor Vehicles	\$4.50	N.A.D.A. Guide, Loan Value	\$4.50
Tangible Personal Property – Business Furniture & Fixtures	\$4.50	20% of Original Cost	\$0.90
Tangible Personal Property – 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
<b>Emergency Medical Service Levy</b>			
Real Estate	\$0.01	Fair Market Value	\$0.01
Mobile Homes	\$0.01	Fair Market Value	\$0.01
Tangible Personal Property – Motor Vehicles	\$0.10	N.A.D.A. Guide, Loan Value	\$0.10
Tangible Personal Property – Business Furniture & Fixtures	\$0.10	20% of Original Cost	\$0.02
Tangible Personal Property – Heavy Equipment	\$0.10	20% of Original Cost	\$0.02

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

***FY 24 Prince Edward County School Budget***

*School Fund* – The total for the School Fund is \$29,088,802, of which \$10,611,786 is local revenue as a transfer from the County General Fund.

*School Cafeteria Fund* – The total for the School Cafeteria Fund is \$1,469,883 of which \$0.00 is local revenue as a transfer from the County General Fund.

*This provides for an overall FY24 Prince Edward County School Budget in the amount of \$30,558,685.*

***A Resolution to Approve the FY24 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 2024 (FY24); and

**WHEREAS**, on February 22, 2023 the Board of Supervisors provided guidance to the County Administrator on the development of the FY24 Budget; and

**WHEREAS**, on March 14, 2023, the County Administrator submitted to the Board of Supervisors the Proposed FY24 Budget; and

**WHEREAS**, the Board of Supervisors has conducted a total of eight meetings/work sessions on the FY24 County Budget; and

**WHEREAS**, the Board of Supervisors has received citizen input on the proposed budget and proposed tax rates at a duly advertised Public Hearing held April 18, 2023 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 FY24 Budget for Prince Edward County of \$69,732,747 is hereby approved and effective July 1, 2023.

On motion of Supervisor Emert, seconded by Supervisor Townsend, and adopted by the following vote

Aye: Pattie Cooper-Jones  
J. David Emert  
Llew W. Gilliam, Jr.  
Victor "Bill" Jenkins  
E. Harrison Jones  
Odessa H. Pride  
Jerry R. Townsend  
Cannon Watson

Nay: None

the meeting was adjourned at 7:15 p.m.