

April 30, 2024

At the special meeting of the Board of Supervisors of Prince Edward County, held at the Court House, thereof, on Tuesday, the 30th day of April, 2024; 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.

Chair Cooper-Jones called the special meeting to order.

Supervisor Watson 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 25 Prince Edward County Budget and the approval of local funding for the FY 25 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)l of the Code of Virginia, because the FY 25 Prince Edward County Budget and the local funding for the FY 25 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 25 County Budget and the approval of local funding for the FY 25 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 2024 Tax Levies and FY2024-2025 Prince Edward County Budget

The Board held a Public Hearing on April 16, 2024 at 7:00 p.m. on the proposed 2024 County Tax Levies, EMS Tax Levy, Poplar Hill Tax Levy, and the County and School FY2024-2025 Budgets.

Final budget notes include:

1. Budget includes an across the board 3.00% Cost of Living Adjustment (COLA) for all employees. In addition, 18 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 and personal property rate of \$4.50 (current rates).
3. We have included a revised 5% increase for the Health Insurance costs. This is a reduction from the original estimate of 10%.
4. Outside agency budgets have been included as recommended by the County Administrator and have been adjusted based on the Board's recommendations during the March 26th work session.
5. Prince Edward Sheriff's Office:
 - Overtime Increase from \$175,800 to \$200,000
 - Part-time Increase from \$140,000 to \$200,000
 - Equipment Maintenance from \$95,000 to \$114,750
 - Vehicle Maintenance from \$75,000 to \$90,000
 - Police Supplies from \$50,000 to \$60,000
 - Vehicle Purchase from \$155,200 to \$312,000 (Partly funded by grant in FY24)
6. Court Security:
 - Part-time Increase from \$70,000 to \$120,000
7. Fire and Rescue:
 - Level Contributions
 - Emergency Communications System Upgrade - \$100,000 to \$250,000
8. General Properties Repairs - \$15,000+
9. Reassessment Increase to go to 4-Year Cycle - \$150,000 to \$200,000
10. Registrar PT Salaries - \$31,000 to \$40,550
11. Regional Economic Development Initiative - \$25,000 to \$40,000
12. Audit Services - \$100,000 to \$125,000
13. School CIP Funding - \$425,000 to \$450,000
14. Solid Waste
 - Professional Services (\$200,000 to \$275,000)
 - Paving (\$45,000)
 - New scale house (\$26,000)
 - New Bins (\$40,000)
15. CIP - (\$508,708)
16. Sandy River
 - Engineering (\$200,000)
 - Legal (\$17,500)
 - Debt Service (\$750,000)
17. Contingency Funding (\$150,114)

As noted, 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 2024 JD Power Clean Loan value assessment. As discussed with Davenport, the Board needs to give consideration of additional increase in the RE rate in the next budget year to continue to plan for the eventual debt service needed for the Sandy River (project) and Elementary School renovations.

Supervisor Townsend made a motion, seconded by Supervisor Pride, to adopt the Resolution to Impose Tax Levies for Calendar Year 2024, as advertised; to approve the FY25 Prince Edward County School Budget with full half-

step increase as proposed and adopt the Resolution to Approve the FY25 Prince Edward County Budget in the amount of \$75,470,373, as proposed; the motion carried:

Aye:	Pattie Cooper-Jones Llew W. Gilliam, Jr. Victor “Bill” Jenkins E. Harrison Jones Odessa H. Pride Jerry R. Townsend Cannon Watson	Nay:	J. David Emert
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A Resolution to Impose Tax Levies For Calendar Year 2024

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

Whereas, for calendar year 2024, beginning January 1, 2024 and ending December 31, 2024, the Board of Supervisors has duly advertised and on April 16, 2024 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 2024:

Levy	Nominal Tax Rate (per \$100 of assessed valuation)	Value Used for Assessment Purposes	Effective Tax Rate (per \$100 of assessed valuation)
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
Personal Property – Data Center	\$1.00	50%/Y1, 40%/Y2, 30%/Y3, 20%/Yr, 10%/Y5+	\$0.50
Farm Machinery & Equipment	\$0.00	----	\$0.00
Emergency Medical Service Levy			
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

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

FY 25 Prince Edward County School Budget

School Fund – The total for the School Fund is **\$31,757,712** of which **\$11,511,621** is local revenue as a transfer from the County General Fund.

School Cafeteria Fund – The total for the School Cafeteria Fund is **\$1,954,000** of which \$0.00 is local revenue as a transfer from the County General Fund.

This provides for an overall FY25 Prince Edward County School Budget in the amount of \$33,711,712.

A Resolution to Approve the FY25 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 2025 (FY25); and

WHEREAS, on February 20, 2024 the Board of Supervisors provided guidance to the County Administrator on the development of the FY25 Budget; and

WHEREAS, on March 12, 2024, the County Administrator submitted to the Board of Supervisors the Proposed FY25 Budget; and

WHEREAS, the Board of Supervisors has conducted a total of six meetings/work sessions on the FY25 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 16, 2024 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 FY25 Budget for Prince Edward County of \$75,470,373 is hereby approved and effective July 1, 2024.

In Re: Business Park Access Development Reimbursement

Commonwealth Regional Council submitted a request for reimbursement through the Tobacco Region Revitalization Commission (TRRC) Grant and VDOT for the Business Park Road Development Project. The County received disbursements totaling \$556,074.42. The Board is asked to approve the appropriation for FY24 to recoup costs previously approved and expended.

Rev/Exp	Fund	Dept	Object	Description	Debit	Credit
3 (Rev)	100	24040	0019	TRRC Grant		\$384,662.72
3 (Rev)	100	24040	0021	VDOT Access Road Project		\$171,411.70
4 (Exp)	100	94000	0007	Business Park Road Dev.	\$556,074.42	

Supervisor Emert made a motion, seconded by Supervisor Townsend, to approve and appropriate the FY24 Budget Supplement as outlined; the motion carried:

Aye:	Pattie Cooper-Jones	Nay: None
	J. David Emert	
	Llew W. Gilliam, Jr.	
	Victor “Bill” Jenkins	
	E. Harrison Jones	
	Odessa H. Pride	
	Jerry R. Townsend	
	Cannon Watson	

In Re: Closed Session

Supervisor Emert made a motion, seconded by Supervisor Townsend, that the Board convene in Close Session for consultation with outside legal counsel and briefings by staff pertaining to probable litigation regarding the collection of personal property taxes, where discussions in an open meeting would adversely affect the litigating posture of the County, pursuant to the exemption provided for in Section 2.2-3711(A)(7) of the *Code of Virginia*; the motion carried:

Aye:	Pattie Cooper-Jones	Nay: None
	J. David Emert	
	Llew W. Gilliam, Jr.	
	Victor “Bill” Jenkins	
	E. Harrison Jones	
	Odessa H. Pride	
	Jerry R. Townsend	
	Cannon Watson	

The Board returned to regular session by motion of Supervisor Emert, seconded by Supervisor Townsend, and adopted as follows:

Aye:	Pattie Cooper-Jones	Nay: None
	J. David Emert	
	Llew W. Gilliam, Jr.	
	Victor "Bill" Jenkins	
	E. Harrison Jones	
	Odessa H. Pride	
	Jerry R. Townsend	
	Cannon Watson	

On motion of Supervisor Emert, seconded by Supervisor Gilliam, and carried by the following roll call vote:

Aye:	Pattie Cooper-Jones	Nay: None
	J. David Emert	
	Llew W. Gilliam, Jr.	
	Victor "Bill" Jenkins	
	E. Harrison Jones	
	Odessa H. Pride	
	Jerry R. Townsend	
	Cannon Watson	

the following Certification of Closed Meeting was adopted in accordance with the Virginia Freedom of Information Act:

WHEREAS, the Prince Edward County Board of Supervisors convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of The Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 of the *Code of Virginia* requires a certification by this Board of Supervisors that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Prince Edward County Board of Supervisors hereby certifies that to the best of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the Prince Edward County Board of Supervisors.

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

Aye:	Pattie Cooper-Jones	Nay: None
	J. David Emert	
	Llew W. Gilliam, Jr.	
	Victor "Bill" Jenkins	
	E. Harrison Jones	
	Odessa H. Pride	
	Jerry R. Townsend	
	Cannon Watson	

the meeting was adjourned at 7:51 p.m.